



NO.SRB-COM-VI/AC-I/UNIT-34/Rest: Order/2019-20/3259

Dated: December 17, 2019

ORDER FOR WITHDRAWAL OF SUSPENSION

Name & NTN of the Person Suspended	M/s Hasnain Construction Company Government Contractor (NTN: 4340177-5)
Address	Goth Shaikh Hafiz, Mori Mangar, Jamshoro
Date of Institution	04-10-2019
Brief Description	Non-compliance of the provisions of section 30 of SST Act, 2011 and rules made thereunder

BRIEF FACTS OF THE CASE:

M/s Hasnain Construction Company Government Contractor, holding NTN: 4340177-5, are registered for Sindh sales tax on services under the service category of "Construction Services (tariff heading 9824.0000)". The persons registered for Sindh Sales Tax on Services under section 24, 24A or 24B are required to e-file true and correct monthly sales tax returns under section 30 of the Sindh Sales Tax on Services Act, 2011 (hereinafter "the Act, 2011") read with rule 13 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter "the Rules, 2011"), for the tax period by the 18th day of the month following the tax period to which it relates. Moreover, the person is also required to deposit due SST amount payable on rendering or providing taxable services in Sindh province in terms of section 3, 4, 5, 8, 9 and 17 of the Act, 2011 read with rule 14 of the Rules, 2011.

2. Scrutiny of the online record of SRB showed that the aforesaid person did not e-file monthly sales tax return for the tax period May-16 to November-18, which was in violation of section 30 of the Act, 2011 and rules made thereunder.

3. Accordingly, this office letter vide No. SRB-COM-V/AC-I/UNIT-34/SUSPENSION/2019-20/3107 dated 04-10-2019 was shared with the request to place their SRB registration under suspension in terms of Section 25(1)(a)(ii) of the Act, 2011 and the Rules made thereunder.

4. The registered person appeared for hearing on 12-12-2019. He submitted a reply letter in writing. He informed that his registration was suspended in the last financial year and was penalized heavily whereby, he deposited penalty of Rs 50,000/- vide CPR No. S1-20190108-0014-1051202 dated 08-01-2019. He further added that he was law-abiding in terms of e-filing the monthly sales tax return after restoration of his registration however, his registration was once again suspended recently for he is unable to bear the excessive burden of penalty. Nevertheless, he deposited another challan of penalty of Rs 10,000/- vide CPR No. S1-20191128-0014-1414794 dated 28-11-2019. The said person realized the mistake of not e-filing return for the previous tax period and assured that the monthly sales tax return for the tax period in default would be e-filed right after the restoration of registration.

5. In view of above, it is requested that the SRB registration of M/s Hasnain Construction



