



NO.SRB-COM-VI/AC-I/UNIT-34/Rest: Order/2019-20/3266

Dated: December 18, 2019

**ORDER FOR WITHDRAWAL OF SUSPENSION**

Name & NTN of the Person Suspended	M/s Nihal Engineering & Construction Company (NTN: 7163638-7)
Address	House No. 21, 22, Salma Garden, Hussainabad, Hyderabad
Date of Institution	25-07-2017
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 Nihal Engineering & Construction Company, holding NTN: 7163638-7, 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 last four consecutive tax periods Mar-17, Apr-17, May-17 & June-17 (or more), which was in violation of section 30 of the Act, 2011 and rules made thereunder.

3. Accordingly, this office earlier letter of even No. SRB-COM-II/DC-13/Suspension Order/01/17-18/239571 dated 25-07-2017, a list of 4,339 taxpayers was shared with the request to place their SRB registration under suspension in terms of Section 25(1)(a) of the Act, 2011 and the Rules made thereunder..

4. The registered person appeared for hearing on 13-12-2019. He submitted a reply in writing. He admitted his default on e-filing monthly sales tax returns due to unawareness. The said person realized the mistake and committed to e-filing all sales tax returns as required under section 30 of the Act, 2011. In this regard, the said person deposited penalty of Rs 50,000/- vide CPR No. S1-20190724-0014-1343259 dated 24-07-2019 for non-filing of monthly sales tax returns. He further assured that he would e-file his monthly sales tax return without fail in future.

5. In view of above, it is requested that the SRB registration of M/s Nihal Engineering & Construction Company, holding NTN: 7163638-7, may be restored with immediate effect, under intimation to the undersigned, so that the taxpayer may be able to e-file his due Sindh sales tax returns and pay the due amount of Sindh sales tax in the normal course henceforth.



