



NO.SRB-COM-II/Unit-23(T)/2020/1252

**GOVERNMENT OF SINDH  
SINDH REVENUE BOARD**

Commissionerate-III  
Shaheen Complex, 9<sup>th</sup> Floor, Karachi.  
Dated, the 16<sup>TH</sup> January, 2020

**ORDER FOR REVOCATION OF SUSPENSION**

Name & NTN of Person Suspended:	M/s. S S Enterprises , SNTN# S1052177
Address:	Office No.319 & 321, 3 <sup>rd</sup> Floor, Kehkshan Mall, Tariq Road, PECHS, Karachi
Date of Institution:	31-12-2019
Reason for Suspension	Non-compliance of the provisions of section 9, 13 & 17 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	July, 2014 to September, 2019

Brief facts of the case are that M/s. S S Enterprises have got voluntarily registration with SRB under service category of Inter city transportation or carriage of goods” of tariff heading 9836:0000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011. It was observed from their monthly SST returns filed during September, 2014 up to September, 2019, that they have claimed withholding adjustment of Rs.12,060,538/- on invoices issued to m/S. Engro Fertilizers Ltd. However, the records revealed that the aforesaid service recipient had declared and deposited SST of Rs.11,545,684/- only on account of invoices of M/s. S S Enterprises , which shows short payment of SST of Rs.514,684

3. M/s. S S Enterprises were required vide letter dated 18<sup>th</sup> December, 2019, to submit Tax Deduction Certificates (Form SSTWH-06) in order to justify their declaration and to recover the aforesaid short paid amount. However, they failed to do so. Whereas, under section 16 of the Act both service provider and service recipient are jointly and severally liable to pay the SST amount of the taxable services which has remain unpaid. Hencefore, the non-submission of income tax return and non-submission of evidences of payments received thereon showed that they have intentionally made short payment of SST.

4. Accordingly, a notice bearing NO.-COM-II/UNIT-23/TRAN/2019-20/1107 dated 31-12-2019 was served upon them under section 25 of the Act, 2011 read with Circular No.02 of 2013 and Rule 10 of the Sindh Sales Tax on Services Rules, 2011 whereby the registration of M/s. S S Enterprises were temporarily suspended for violation of aforesaid provisions of the law. Moreover, they were required to submit aforesaid withholding certificates with copies of Income Tax Returns.

