



NO.SRB-COM(HYD)/AC-I/UNIT-34/Rest: Order/2019-20/3403 Dated: June 16, 2020

ORDER FOR WITHDRAWAL OF SUSPENSION

Name & NTN of the Person Suspended	M/s A.H Builders & Construction Company (NTN: 4042267-4)
Address	House No. B-15, Al-Rahim Cottages, Bypass Road, Qasimabad, Hyderabad
Date of Institution	04-03-2020
Brief Description	Non-compliance of the provisions of sections 17 & 30 of the SST Act, 2011 and rules made thereunder

BRIEF FACTS OF THE CASE:

M/s A.H Builders & Construction Company, holding NTN: 4042267-4, 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 failed to deposit the due amount of Sindh sales tax, if any, for the tax period Aug-19 to Jan-20 and also failed to e-file their monthly sales tax return for the tax period Aug-19 to Jan-20, which is in violation of sections 17 and 30 respectively of the Act, 2011 and rules made thereunder.

3. Accordingly, this office letter vide No. SRB-COM(HYD)/AC-I/UNIT-34/SUSPENSION/2019-20/3126 dated 04-03-2020 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 attended the office on 11-06-2020 and submitted a reply letter vide No. Nil dated Nil received in this office on 12-06-2020. He submitted that he was unaware of his legal obligation of filing monthly sales tax return. He also informed that he is not a computer literate. He also added that his financial condition is very poor due to the pandemic and lockdowns. He admitted his default on e-filing monthly sales tax returns. 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 20,000/- vide CPR No. S1-20200611-0014-1152181 dated 11-06-2020 for non-filing of monthly sales tax returns. He further assured that he would abide by all the rules of SRB.

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5. In view of above, it is requested that the SRB registration of M/s A.H Builders & Construction Company, holding NTN: 4042267-4, 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.

6. M/s A.H Builders & Construction Company are required to immediately deposit the due amount of SST, if any, and e-file their monthly sales tax returns for the aforesaid tax period after restoration of their suspended registration.

7. This order contains two (02) pages, each bears my official seal and initial.

-ed-
(Nasir Bachani)
Assistant Commissioner

Mr. Shaiq Jaffri,
Project Manager-PRAL,
Sindh Revenue Board,
Karachi.

Copy for kind information and necessary action to:-

- i) The Commissioner (Hyderabad)
- ii) Deputy Commissioner (IT), SRB, for placing it on SRB website
- iii) M/s A.H Builders & Construction Company, House No. B-15, Al-Rahim Cottages, Bypass Road, Qasimabad, Hyderabad


(Nasir Bachani)
Assistant Commissioner
Sindh Revenue Board
SRB-Hyderabad.