



No.SRB-Com-Hyd/AC-V/1208
GOVERNMENT OF SINDH
SINDH REVENUE BOARD
COMMISSIONERATE-HYDERABAD

Dated: April 08, 2021

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/S Khokhar Brother Construction, SNTN# (S4037481-5)
Address:	RESIDENTIAL ADDRESS ,OLD POWER HOUSE TANDO ,MUHAMMAD KHAN , HYDERABAD CITY
Date of Institution:	14.04.2020
Reason for Suspension	Non-compliance of the provisions of section 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	Mar-2018, Jul-2018, Oct-2018

Brief facts of the case are that M/S Khokhar Brother Construction bearing SNTN# S4037481 are registered with SRB under the principal service category of Contractor Of Building (Including Water Supply, Gas Supply And Sanitary Works), Electrical And Mechanical Works (Including Air conditioning), Multi-Disciplinary Works (Including Turn Key Projects) And Similar Other Works) which are chargeable to the Sindh Sales Tax ("SST") under section 8 read with tariff heading **9814.2000** thereof.

2. Scrutiny of their tax profile revealed that they failed to deposit the SST amount as required under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "the 2011-Act") read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the 2011-Rules") during the tax periods Mar-2018, Jul-2018 and Oct-2018 and failed to e-file the SST returns as required under section 30 read with Rule 12 and 13 of the said Rules-2011 pertaining to the tax periods Mar-2018, Jul-2018 and Oct-2018

3. Accordingly, a notice bearing NO.SRB-COM(HYD)/AC-34/Suspension/2019-20/440 dated 14.04.2020 was served upon the registered person under section 25 of the Sindh Sales Tax on Services 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 Khokhar Brother Construction was suspended for violation of aforesaid provisions of the law. Moreover, the registered person was also informed to comply with the said provisions of the Act-2011 and the Rules made thereunder failing which, further necessary action shall be taken as envisaged under the Act-2011

4. Whereas, M/S Khokhar Brother Construction were required to e-file true and correct SST returns for aforementioned tax periods and deposit due tax thereon. However, the registered person, vide the letter no. NIL dated 07.04.2021, submitted a pay order no.02139496 dated 07.04.2021 worth Rs.30,000/- as penalty amount for non-filing of SST returns for the tax periods Mar-2018, Jul-2018, Oct-2018 and requested for revocation of their suspension. He has also assured for strict compliance in the future.

Tashkeel

5. I have examined the facts of M/S Khokhar Brother Construction and came to the conclusion that, as a matter of procedure, on suspension of registration of taxpayer, the complete tax profile of registered person is blocked on i.srb portal due to which the taxpayer neither can e-file the return nor can generate the PSID on its SNTN. Since M/S Khokhar Brother Construction have submitted a pay order worth Rs.30,000/- for penalty amount and assured of full compliance of the provisions of the Act-2011, therefore, taking a lenient view and for purpose of carrying on their business activity and to take the remedial action provided in this office notice dated 14.04.2021, the suspension of the registered person is hereby **revoked with immediate effect**. This order is without prejudice to penalty and default surcharge as envisaged under the provisions of the Act-2011


6. This order contains two (02) pages, each bearing my seal and signature.


(TASHKEEL HUSSAIN)
Assistant Commissioner-34

Mr. Shaiq Jafri,
Chief Manager,
PRAL in SRB.

Copy for information forwarded to:

1. The Commissioner, Sindh Revenue Board, Hyderabad.
- ✓ 2. Head of IT, SRB, for placing it on SRB website
3. M/S Khokhar Brother Construction/ M/S Arman Developers Construction Company

INWARD	
No:	100172
Date:	9/4/21
Received by	
Name & Designation Sindh Revenue Board	