



- (i) Name, SNTN and address of the Suspenders: **M/s. Jiya Enterprises,**
(SNTN-S4200119-6),
Mezzanine Floor, #36, Badar
Commercial Area, Phase V, Ext.,
Defence Housing Authority,
Karachi.
- (ii) Date of Suspension: 20th April, 2018
- (iii) Reason: Non-compliance of the provisions of section 2(94),
9, 17, 30 and 52(1) of the Sindh Sales Tax on
Services Act, 2011 and Rules 12 and 13 of the
Sindh Sales Tax on Services Rules, 2011.

ORDER OF REVOKING OF SUSPENSION NO. 01 OF 2018 IN CASE OF
M/s. JIYA ENTERPRISES

M/s. Jiya Enterprises (SNTN: S4200119-6), Shop No. 02, Building No. 8-C, Street No. 02, Saba Commercial, Phase-5, D.H.A, Karachi, are engaged in providing and rendering the taxable services of 'Services provided or rendered by Caterers, Suppliers of Food and Drinks' falling under tariff heading 9801.5000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 which are chargeable to sales tax under section 3 of the Sindh Sales Tax on Services Act, 2011.

2. Examination of the tax profile of M/s. Jiya Enterprises reveal that they have failed to deposit Sindh sales tax charged and collected from M/s Pakistan State Oil amounting to **Rs. 2,589,551/-**, claimed input tax of **Rs. 4,117,130/-** against fake invoices showing taxable purchases from Mr. Ulfat Ali, the proprietor of M/s. The Lunch Box (NTN No. 4364563-1), failed to e-file the Sindh sales tax return (Form SST-03) for the tax periods September, 2016 to June, 2017, August, 2017 to January, 2018 and March, 2018 and also failed to produce the records under section 52(1) of the Act, 2011.

3. Therefore, M/s. Jiya Enterprises were served with a notice regarding Suspension of Registration bearing NO.SRB-COM-I/AC-02/Caterers/16633/2018 dated 20th April, 2018, as to why their registration with SRB may not be cancelled for violation of section 2(94), 9, 17, 30 and 52 (1) of the Sindh Sales Tax on Services Act, 2011 read with rules 12 and 13 of the Sindh Sales Tax on Services Rules, 2011 till the following remedial action shall not be taken by them:

- to discharge all sales tax liabilities of **Rs.6,706,681/-** (Rs. 2,589,551 + Rs. 4,117,130) and deposit the same in the Government of Sindh head of account B-02384.
- to e-file the true and correct monthly Sindh sales tax returns (Form SST-03) for the tax periods September, 2016 to June, 2017, August, 2017 to January, 2018 and March, 2018.



