



NO. SRB-COM-II/Unit-3/2018-19/2087
GOVERNMENT OF SINDH
SINDH REVENUE BOARD
Commissionerate – II
Shaheen Complex, 9th Floor, Karachi
Dated: 8th November, 2018

**ORDER FOR RESTORATION OF SUSPENSION OF
M/S. IDEAL ENTERPRISES**

Name & NTN of Person Suspended:	IDEAL ENTERPRISES
Address:	Office#219, Al-Rehman Trade Centre, Near R.K Square, New Challi, Shaharah-e-Liaqat, Karachi.
Date of Institution:	September, 2018
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

Whereas, M/s. Ideal Enterprises having SNTN: S3760131 are registered with Sindh Revenue Board under the category of "Contractual Service" classified under tariff heading 9824.0000 to the second schedule of Sindh Sales Tax on Services Act, 2011 (hereinafter "Act 2011").

2. Scrutiny of tax profile revealed that they have failed to deposit the SST amount of Rs.4,084,018/- as required under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "the Act, 2011") read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the Rules, 2011"). Moreover, the registered person has also failed to e-file the correct SST returns as required under Section 30 read with Rule 11, 12, 13 and 14 of the said Rules, 2011.

3. Accordingly, notice bearing NO. SRB-COM-II/AC-3/2018-19/1649 dated 25th October, 2018 was served upon the registered person under section 25 of the Act, 2011 read with Circular No. 02 of 2013 and Rule 10 of the Rules, 2011 whereby the registration of M/s. Ideal Enterprises was suspended for the violation of aforesaid provisions of the law. Moreover, the registered person was required to comply with the said provision of the Act, 2011 and the rules made thereunder on or before 2nd November, 2018, failing to which the case shall be proceeded for cancellation of registration.

4. On 8th November, 2018, a representative of M/s. Ideal Enterprises appeared and submitted copy of a cheque of Rs.1,000,000/- bearing the cheque No. 1707699965 dated 8th November, 2018. Moreover, they also admitted that they would deposit the short paid SST amount if it emerges out after the reconciliation of record. They made commitment to provide every record for the purpose of reconciliation. However, in future company would ensure complete compliance to SST Act, 2011 and accordingly to rules made therein.

5. I have heard the representative of M/s. Ideal Enterprises 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 NTN. Therefore, taking a lenient view and for purpose of carrying on their business activity and subsequent remedial actions to be taken by the registered person and till the reconciliation of the records, this office notice dated 12th Sept, 2018, the suspension of the registered person is hereby **revoked with immediate effect**. In case

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