

**GOVERNMENT OF SINDH****SINDH REVENUE BOARD****Commissionerate-IV**

Hyderabad Division

**Dated: 14.11.2018****ORDER FOR WITHDRAWAL OF SUSPENSION**

Name & NTN of person suspended **M/s Indus Construction Company (SNTN: S3011068)**  
Address **A-53, Phase-I, Qasimabad, Hyderabad**

Date of Institution & **25.10.2018**

Brief Description **Non-compliance of the provisions of section 9, 17, and 30 of SST Act, 2011, and rules made thereunder.**

Tax Periods **December 2016 to April 2017**

**Brief facts of the Case:**

Deputy Commissioner  
SINDH REVENUE BOARD  
Govt. of Sindh  
14/11/2018

**M/s Indus Construction Company, having SNTN: S3011068**, are registered for Sindh sales tax on services under the service code "9809.0000". And, 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 u/s 30 of Act, 2011 read with rule 13 of the SST rules, 2011, for the tax period by the 18th day of the following month the tax period which it belongs to. 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 read with rule 14 of SST rules, 2011.

2. Scrutiny of the online record of SRB shows that the person has not deposited SST Rs4,338,435/-, since its registration, which is in violation of section 9 & 17 of Act, 2011 and rules made thereunder. Accordingly he has not e-filed true and correct monthly SST returns which are in violation of section 30 SST Act, 2011 and rules made thereunder. He has also failed to e-file monthly SST returns for the tax periods November 2017 to June 2018.

3. Accordingly, a notice bearing No. SRB-Com-II/AC-3/Cons/ 2018-19/1640, dated 25.10.2018 was served upon the registered person u/s 25 of SST Act, 2011, read with circular No. 02 of 2013 and rule 10 of SST Act, 2011, whereby the registration of the person was suspended for violation of above mentioned statutory provisions of SST Act, 2011. Moreover, he was required to comply with relevant provisions of SST Act, 2011 and rules made thereunder by making payment of due SST amounts and e-filing of SST returns by 02.11.2018, failing which the case was to further proceed for cancellation of registration.

4. In reply the registered person appeared for hearing on 01.11.2018 and then 13.11.2018. He submitted a reply in writing. He admitted his failure to e-file monthly sales tax returns for the said tax periods and committed to file them as soon as his registration is reinstated. He further stated that he had deposited all the due amounts of

