



**ORDER FOR RESTORATION OF SUSPENSION OF
M/S. MMM ENGINEERING SERVICES**

Name & NTN of Person Suspended:	MMM ENGINEERING SERVICES SNTN#0939747-7
Address:	D-5, BLOCK-7, GULSHAN-E-IQBAL, KARACHI
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. MMM ENGINEERING SERVICES having SNTN: S0939747-7 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 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. The notice for suspension 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. MMM ENGINEERING SERVICES 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, failing to which the case shall be proceeded for cancellation of registration.

4. On 13th November, 2018, a representative of M/s. MMM ENGINEERING SERVICES appeared and submitted that they deposited the SST amount of Rs 2.7 million vide CPR No.s S12018102910631278194 and S120181029101631278193 dated 29-10-2018. Moreover, they would deposit the short paid SST amount in the month of December, 2018 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. MMM ENGINEERING SERVICES 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, the suspension of the registered person is hereby **revoked with immediate effect**. In case of failing to fulfilment of stated remedial actions, registration of taxpayer may be subject to suspension.

6. This order contains Two (02) pages, each bearing my seal and initial.


(MUHAMMAD SHOAIB IQBAL)
Assistant Commissioner (Unit-03)

Copy for Information to:

1. SA to Chairman, Sindh Revenue Board, Karachi.
2. PS to Senior Member (Audit), Sindh Revenue Board, Karachi.
3. The Commissioner-I/II/III/IV/Audit, Sindh Revenue Board, Karachi.
4. Chief Commissioner, RTO-I/II/III KARACHI, 6th Floor, Income Tax House, (Income Tax Building), Sharah-e-Kamal Ata Turk, Karachi.
5. Chief Commissioner, RTO SUKKUR, Income Tax Building, Sukkur.
6. Chief Commissioner, RTO HYDERABAD, A-49, SITE Area, Hyderabad
7. The C.E.O PRAL, House#28, Street 37, F-6/1, Islamabad.
8. ✓ The Project Manager, PRAL, Sindh Revenue Board, Karachi.
9. Deputy Commissioner (TT), SRB, for placing it on SRB website.
10. Manager Call Centre, SRB.
11. Treasury Office, Adhumal Oodharam Quarter, Karachi, Sindh.


(MUHAMMAD SHOAIB IQBAL)
Assistant Commissioner (Unit-03)