



NO.SRB.SKR/COM-IV/DCU-33/RoS/2018/1905

GOVERNMENT OF SINDH

Sindh Revenue Board

DATE: 28.12.2018

ORDER OF REVOKING OF SUSPENSION IN CASE OF M/S. ISLAM KHAN & COMPANY

- (i) Name, SNTN and address of the Suspenders: **M/s. Islam Khan & Company.**
SNTN-S3948920-5
Islam Khan Ice Factory, Kori Khooh,
Main Mirpur Mathelo Road, District Ghotki.
- (ii) Date of Suspension: 15th November, 2018.
- (iii) Reason: Non-compliance of the Section 2(55A), 2(94), 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 and the Rules made thereunder.

M/s. Islam Khan & Company, (SNTN-S3948920-5), Islam Khan Ice Factory, Kori Khooh, Main Mirpur Mathelo Road, District Ghotki, is engaged in providing and rendering the taxable services of 'Labour and manpower supply services' falling under tariff heading 9829.0000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 which were chargeable to Sindh Sales Tax under section 3 of the Sindh Sales Tax on Services Act, 2011 at the prescribed rate of Sindh Sales Tax during the tax periods assessed against M/s. Islam Khan & Company.

2. Scrutiny of the online record of Sindh Revenue Board shows that, M/s. Islam Khan & Company have neither deposited the due amount of Sindh Sales Tax nor have e-filed the monthly Sindh Sales Tax returns (Form SST-03), respectively since registration with Sindh Revenue Board. Irrespective of the fact that they were involved in the economic activity as defined under section 4 of the Sindh Sales Tax on Services Act, 2011 and also charging and collecting Sindh Sales Tax under section 8, 9 and 17 of the Sindh Sales Tax on Services 2011, Act.

3. Accordingly, a notice bearing NO.SRB.SKR/COM-IV/DCU-33/SoR/2018/19047, Dated: 15.11.2018 regarding Suspension of Registration was served upon the registered person under section 25 of Sindh Sales Tax on Services Act, 2011, read with Circular No. 02 of 2013 and rule 10 of Sindh Sales Tax on Services Rules, 2011, as to why their registration with Sindh Revenue Board may not be suspended for violation of section 2(55A), 2(94), 8, 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 read with rules 12, 13 and 14 of the Sindh Sales Tax on Services Rules, 2011, till the following remedial action shall not be taken by them on or before 22.11.2018:

4. In reply the registered person appeared for hearing on dated 24.12.2018 and then 26.12.2018. He submitted a reply in writing. He admitted his failure to deposit the due amount of Sindh Sales Tax and to e-file monthly Sindh Sales Tax returns for the said tax period and committed to deposit the due amount of Sindh Sales Tax and proper e-filing. He further stated that he has deposited/paid an amount of Rupees 300,000/- under PSID # 30709472 Dated: 28.12.2018 and the remaining amount will be paid after revoking of suspension. However, he committed to clear all dues in time.

Dorm:
Deputy Commissioner
Sindh Revenue Board
310995

