



**ORDER FOR RESTORATION OF SUSPENSION OF  
M/S. S.ZIA-UL-HAQ & SONS (PRIVATE) LIMITED**

Name & NTN of Person Suspended:	M/s. S.ZIA-UL-HAQ & SONS (PRIVATE) LIMITED SNTN: S3673207-9
Address:	C 124, Block # 9, Gulshan-e-Iqbal, Karachi
Date of Institution:	28 <sup>th</sup> February, 2019
Reason for Suspension	<ul style="list-style-type: none"><li>• Non-compliance of the provisions of section 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 and rule 12, 13 and 14 of the Sindh Sales Tax on Services Rules, 2011.</li><li>• Submitting a pay-order which was not owned by the registered person.</li></ul>
Month:	February, 2019 (Tax Period: January, 2019)

Brief facts of the case are that M/s. S.Zia-Ul-Haq & Sons (Private) Limited (hereinafter referred as 'the registered person') having SNTN: S3673207-9 are registered with Sindh Revenue Board under the category of "services provided or rendered by Caterers, Suppliers of Foods & Drinks" classified under tariff heading 9801.5000 to the second schedule of Sindh Sales Tax on Services Act, 2011 (hereinafter "Act, 2011").

2. Scrutiny of tax profile revealed that the registered person had failed to make the payment of Sindh sales tax on services for the tax-period January, 2019, in the time and manner as prescribed under section 9 & 17 of the Act, 2011 read with rule 14 of the Rules, 2011. They had also failed to e-file monthly Sindh sales tax return (Form SST-03) as required under section 30 of the Act, 2011 read with rule 12 of the Rules, 2011, in the time limitation and the manner as prescribed under rule 13 of the Rules, 2011, for the tax period **January, 2019**. Besides this, they had submitted a pay order bearing # 271, which was not owned by him.

3. Accordingly, this office notice bearing NO.SRB-COM-I/Unit-02/2019/399 dated 28<sup>th</sup> February, 2019 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. S.Zia-Ul-Haq & Sons (Private) Limited was suspended with immediate effect, for the violation of aforesaid provisions of the law.



