



NO.SRB-COM-V/AC-I/UNIT-34/Rest: Order/2019-20/3136

Dated: October 17, 2019

ORDER FOR WITHDRAWAL OF SUSPENSION

Name & NTN of the Person Suspended	M/s Sani Construction Co. Government Contractor (NTN: 4044857-6)
Address	C-39, Sachal Sarmast Colony, Near Pathan Colony, Nawabshah
Date of Institution	04-10-2019
Brief Description	Non-compliance of the provisions of section 30 of SST Act, 2011 and rules made thereunder

BRIEF FACTS OF THE CASE:

M/s Sani Construction Co. Government Contractor, holding NTN: 4044857-6, are registered for Sindh sales tax on services under the service category of "Construction Services (tariff heading 9824.0000)". 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 under section 30 of the Sindh Sales Tax on Services Act, 2011 (hereinafter "the Act, 2011") read with rule 13 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter "the Rules, 2011"), for the tax period by the 18th day of the month following the tax period to which it relates. 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 of the Act, 2011 read with rule 14 of the Rules, 2011.

2. Scrutiny of the online record of SRB showed that the aforesaid person did not e-file monthly SST returns for the tax period October-16, January-17, March-17, November-18 and January-19 to August-19, which was in violation of section 30 of the Act, 2011 and rules made thereunder.

3. Accordingly, the notice for suspension vide No. SRB-COM-V/AC-I/UNIT-34/SUSPENSION/2019-20/3121 dated 04-10-2019 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 Sani Construction Co. Government Contractor was suspended for violation of the 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 which the case shall be proceeded for cancelation of registration.

4. The registered person appeared for hearing on 15-10-2019 and submitted a Cashier's Cheque bearing Cheque No. 14336962 dated 15-10-2019 of Sindh Sales Tax Rs 530,800/-. Besides, he submitted his assurance in writing that he would e-file all sales tax returns as required under section 30 of the Act, 2011.

5. I have gone through the submission made by the registered person and propensity for compliance of SST Laws. Therefore, taking a lenient view and for the purpose of carrying on their business activity and subsequent remedial actions to be taken by the registered person, it is requested

that the SRB registration of M/s Sani Construction Co. Government Contractor, holding NTN: 4044857-6, may be restored with immediate effect, under intimation to the undersigned, so that the taxpayer may be able to e-file his due Sindh sales tax returns and pay the due amount of Sindh sales tax in the normal course henceforth.

6. M/s Sani Construction Co. Government Contractor are required to immediately deposit the due amount of SST and e-file their monthly sales tax returns for the relevant tax periods after restoration of their suspended registration.

7. This order contains two (02) pages, each bears my official seal and initial.

-sd-
(Nasir Bachani)

Assistant Commissioner

Mr. Shaiq Jaffri,
Project Manager-PRAL,
Sindh Revenue Board,
Karachi.

Copy for kind information and necessary action to:-

- i) Commissioner-V
- ii) Deputy Commissioner (IT), SRB, for placing it on SRB website.

(Nasir Bachani)

Assistant Commissioner
Assistant Commissioner
Sindh Revenue Board
SRB-Hyderabad.