



NO.SRB-COM-V/AC-34/AC-II/Restoration Order/2019-20/736

Dated: November 12, 2019

**ORDER FOR WITHDRAWAL OF SUSPENSION**

Name, NTN & Address of the Person Suspended	Shahzad Hussain Malik (SNTN: 3003864-2) Pathan Goth, Main Auto Bhan Road, Near New Oxford School, Giddu Naka, Hyderabad.
Category	Contractual Execution- 9809.0000
Date of Institution	17-05-2019
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 Rafay and Brothers Enterprises (Shahzad Hussian Malik) holding NTN: 3003864-2, is registered for Sindh sales tax on services under the service category of "Contractual Execution of work (tariff heading 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 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 Dec-2017 to Feb-2018, which was in violation of section 30 of the Act, 2011 and rules made thereunder.

*Assistant Commissioner*  
**Sindh Revenue Board**  
**SRB-Hyderabad.**

3. Accordingly, a notice 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 M/s Rafay and Brothers Enterprises 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 e-filing of SST returns, failing which the case was to further proceed for cancellation of registration.

*Assistant Commissioner*  
**Sindh Revenue Board**  
**SRB-Hyderabad.**

