



ORDER FOR REVOCATION OF SUSPENSION

Name,	Mr. Naseer Ahmed
Business Name & SNTN	M/s Qadeer Services S0824004-3
Address	A-58, Phase-I, Qasimabad, Hyderabad
Date of Institution &	17.10.2019
Brief Description	Non-compliance of the provisions of section 9, 17, and 30 of SST Act, 2011, and rules made thereunder.
Tax Periods	March-2019 to August-2019

Brief facts of the Case:

M/s Qadeer Services, having SNTN: S0824004-3, are registered for Sindh sales tax on services under the service category of "labour & manpower supply services", as classified under tariff heading 9829.0000 of the Second Schedule to the Sindh Sales Tax on Services Act, 2011. 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 u/s 30 of Act, 2011 read with rule 13 of the SST rules, 2011, for the tax period by the 18th day of the following month the tax period which it belongs to. 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 read with rule 14 of SST rules, 2011.

2. Scrutiny of the online record of SRB shows that the person has not deposited due SST for the tax periods March-2019 to August-2019, which is in violation of section 9 and 17 of Act, 2011 read with rule 14 of Act, 2011. Accordingly he has not e-filed true and correct monthly SST returns which are in violation of section 30 SST Act, 2011 and rules made thereunder.

3. Accordingly, a notice bearing NO.SRB-COM-VI/AC-34/L&M/Sus/2019-20/4326 dated 17.10.2019 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 Qadeer Services 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 making payment of due SST amounts and e-filing of SST returns by 30.10.2019, failing which the case was to further proceed for cancellation of registration.

4. In reply the registered person appeared for hearing on 08.11.2019. He submitted a reply in writing. He stated that due to some reason, he could not e-file SST returns. He has requested to activate his registration and has assured that he will e-file missing SST returns. He also submitted a cheque of Rs.33,792/-, bearing No. 4463735, dated 07.11.2019, for payment of SST amount for the services provided or rendered to M/s Pakistan Petroleum Limited. He further stated that he would recheck all the payable amounts against invoices issued to PPL and would reconcile the record and will deposit due SST amount in Sindh Government's head of account B02384. He will also e-file or

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