



No.SRB-Com-Hyd/AC-V/19865  
GOVERNMENT OF SINDH  
SINDH REVENUE BOARD  
COMMISSIONERATE-HYDERABAD

Dated: September 28, 2021



ORDER FOR I N OF SUSPENSION

Name & NTN of Person Suspended:	M/s Khuda Dino Lakho Government Contractor SNTN# (5319230-5)
Address:	Village Sultan,Lakho, P.O Bhit Shah,Taluka: Hala , Matiari, Distt:Hyderabad
Date of Institution:	30.10.2019
Reason for Suspension	Non-compliance of the provisions of section 9, 17 and 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	Jun-2019 to Sep-2019

Brief facts of the case are that M/s Khuda Dino Lakho Government Contractor bearing SNTN# 5319230-5 are registered with SRB under the principal service category of "Contractor Of Building (Including Water Supply, Gas Supply And Sanitary Works), Electrical And Mechanical Works (Including Air conditioning), Multi-Disciplinary Works (Including Turn Key Projects) And Similar Other Works" which are chargeable to the Sindh Sales Tax ("SST") under section 8 read with tariff heading 9814.2000 thereof.

02. Scrutiny of their tax profile revealed that they failed to deposit the SST amount as required under section 9 and 17 of the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as "the 2011-Act") read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the 2011-Rules") during the tax periods Jun-2019 to Sep-2019 and failed to e-file the SST returns as required under section 30 read with Rule 12 and 13 of the said Rules-2011 pertaining to the tax periods **Jun-2019 to Sep-2019**.

03. Accordingly, a notice dated 30.10.2019 was served upon the registered person under section 25 of the Sindh Sales Tax on Services Act, 2011 read with Circular No.02 of 2013 and Rule 10 of the Sindh Sales Tax on Services Rules, 2011 whereby the registration of M/s Khuda Dino Lakho Government Contractor was suspended for violation of aforesaid provisions of the law. Moreover, the registered person was also informed to comply with the said provisions of the Act-2011 and the rules made thereunder failing which, further necessary action shall be taken as envisaged under the Act-2011. Whereas, M/s Khuda Dino Lakho Government Contractor were advised, vide the notice dated 30.10.2019, to take remedial measure of e-filing true and correct SST returns for aforementioned tax periods

04. However, the registered person, vide the letter no. NIL dated 16.09.2021 and through his appearance in the office on 28.09.2021 submitted that his registration is suspended with SRB; therefore, he can neither file SST returns nor deposit any SST. He also submitted that he is seeking a tender, together with his friends, from Dar ul Atfal. Therefore, he requested to restore the registration so that he could avail the tender. He submitted pay order no.34800975 dated 27.09.2021

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SRB, Bungalow No. 14-A/1, Defence Officers Housing Society, Phase-I, Cantt: Hyderabad

worth Rs.10,000/- as penalty amount for SST returns. He further promised to file returns on time in future and deposit SST if the tender is sought or carried out any business activity. He also assured of full compliance of the provisions of the Act-2011.

05. I have examined the facts of M/s Khuda Dino Lakho Government Contractor and came to the conclusion that, as a matter of procedure, on suspension of registration of taxpayer, the complete tax profile of registered person is blocked on i.srb portal due to which the taxpayer neither can e-file the return nor can generate the PSID on its SNTN. Moreover, non-filing of a return is contravention of section 30 of the Act-2011 and rule 12 and 13 of the Sindh Sales Tax on Services Rules-2011 which attract penalty under section (2) 43 of the Act-2011. The excerpt of the penal provision is reproduced hereunder for ready reference.

*“Where any person fails to furnish a return within the due date. Such person shall be liable to a penalty of 10,000 rupees per month or a fraction thereof.”*

06. Since, tax periods involved in the instant case are **Jun-2019 to Sep-2019** and penalty for the same tantamount to Rs.40,000/- ( Rs.10,000/- per tax period). Whereas, M/s Khuda Dino Lakho Government Contractor have submitted pay order of Rs.10,000/-, he is advised to deposit remaining penalty amount Rs.30,000/- in installments. Taking a lenient view and for purpose of carrying on their business activity and to take the remedial action provided in this office notice dated 30.10.2019, the suspension of the registered person is hereby **revoked with immediate effect**. This order is without prejudice to penalty and default surcharge as envisaged under the provisions of the Act-2011.

07. This order contains two (02) pages, each bearing my seal and signature.



Mr. Shaiq Jafri,  
Chief Manager,  
PRAL in SRB.

CC:

1. The Commissioner, Sindh Revenue Board, Hyderabad.
2. Head of IT, SRB, for placing it on SRB website.
3. M/S Khuda Dino Lakho Government Contractor, Village Sultan, Lakho, P.O Bhit Shah, Taluka: Hala, Matiari, Distt:Hyderabad

-sd-

(TASHKEEL HUSSAIN)  
Assistant Commissioner- (Unit-34)



(TASHKEEL HUSSAIN)  
Assistant Commissioner- (Unit-34)

<b>INWARD</b>	
No.#	22601
Date	29-9-21
Received by	
Name & sign Sindh Revenue Board	

