



NO.SRB-COM-HYD/AC-V/76446

SINDH REVENUE BOARD  
GOVERNMENT OF SINDH

Dated: 21.01.2022

### ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s S.S Constructors & Traders SNTN# (SNTN#5166345-3)
Address:	House No.C-107,Thermal Power Station Colony,, Jamshoro
Date of Institution:	31.10.2019
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:	Dec-2018 to Sep-2019

Brief facts of the case are that M/s S.S Constructors & Traders bearing SNTN#5166345-3 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 Dec-2018 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 for the said tax periods.

**03.** Accordingly, a notice bearing No.SRB-Com-V/AC-34/COB/2271/2019-20 dated 31.10.2019 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 S.S Constructors & Traders was suspended for violation of aforesaid provisions of the law. Moreover, M/s S.S Constructors & Traders 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.

**04.** Whereas, M/s S.S Constructors & Traders were advised, vide the said notice, to take remedial measure of e-filing true and correct SST returns for aforementioned tax periods. However, the registered person, vide the letter no. NIL dated NIL, received on 12.01.2022 submitted that he has made payment of Rs.50,000/- as penalty amount vide CPR No.S1-20220111-0014-1135501 on 11.01.2022 for non-filing of SST returns and enclosed Bank Statement for the period 1<sup>st</sup> January, 2021 to 30<sup>th</sup> December, 2021 and requested for revocation

of his suspension. He has also assured for strict compliance of the statutory provisions of the Act-2011 in the future.

05. I have examined the facts of M/s S.S Constructors & Traders 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. Since M/s S.S Constructors & Traders have assured of full compliance of the provisions of the Act-2011, therefore, taking a lenient view and for purpose of carrying on their business activity and to take the remedial action e-filing of SST returns and make due tax payment, 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.

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

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

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 S.S Constructors & Traders,  
House No.C-107,Thermal Power Station Colony,, Jamshoro



Tashkeel

(TASHKEEL HUSSAIN)  
Assistant Commissioner (Unit-34)



<b>INWARD</b>	
No.#	<u>8438</u>
Date:	<u>24/01/2022</u>
Received by:	<u>CU</u>
Name & Sign Sindh Revenue Board	

