



No. SRB-COM-HYD/Unit-34/Const/2022-23/6095

GOVERNMENT OF SINDH  
SINDH REVENUE BOARD

Hyderabad Division

Bungalow No.14/A-1, Defence Officers Housing Society  
Phase-I, Thandi Sarak, Hyderabad

Dated 18<sup>th</sup> July, 2022

ORDER FOR REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/s Umaima Construction Company, SNTN-S4405891-8
Address:	Tando Mai Mahan, B.No. 5, Defence, Hyderabad.
Date of Institution:	27-07-2017
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

**BRIEF FACTS OF THE CASE:**

M/s Umaima Construction Company bearing SNTN: S4405891-8 are registered with SRB under the service category as specified "Services provided or rendered by persons engaged in "Construction Services" covered under tariff heading 9824.0000 of the Second Schedule to the Act, 2011 (the "Act, 2011") which are chargeable to the Sindh Sales Tax ("SST") under Section 8 Act, 2011 and rules made thereunder.

02. Scrutiny of their tax profile revealed that they failed to deposit the due SST amount as required under section 9 and 17 of the Act, 2011 read with rule 14 of the Sindh Sales Tax on Services Rules, 2011 (the "Rules, 2011"). Also the registered person failed to e-file the monthly SST returns as required under section 30 of the Act, 2011 read with rule 11, 12, 13 and 14 of the Rules, 2011.

03. Accordingly, the registered person was suspended in terms of provision of 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 Umaima Construction Company was suspended for violation of aforesaid provisions of the Act, 2011 and rules made thereunder.

04. Whereas, the registered person was called upon to clear his SST dues in Order Original No. 874 of 2022 dated 22.04.2022 of this Office. Hence the registered person appeared and submitted a letter in writing bearing reference No. UMCC/DA N02 dated 07.07.2022 to the regional office SRB Hyderabad on 13.7.2022. Wherein, he stated that due to some unavoidable circumstances, he was unaware of this fact. Now he has come to know his legal liabilities and is

  
Komal Laghari  
Assistant Commissioner  
Sindh Revenue Board  
Hyderabad Division

ready to pay the penalty of Rs.30,000/- (Rupees Thirty Thousand only). The registered person also submitted Demand Draft of Rs.30,000/- He has further committed to clear all liabilities, as and when assessed by SRB office, in due course of time, with the request that his registration status may be reinstated so that he could e-file monthly returns and deposit due SST amount in the time and manner prescribed under SST Act, 2011. He has also surrendered his right for show cause proceeding u/s 25 of SST Act, 2011.

**05.** I have heard the person 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 own SNTN. Since the registered person deposited the penalty amount voluntarily and affirmed that he will comply with the provisions of the Act, 2011 and rules made thereunder. Therefore, considering the submissions of the registered person by taking lenient view for the purpose of carrying on their business activity, I hereby order for revocation of the suspension with immediate effect.

**06.** M/s Umaima Construction Company are required to:

- a) e-file all the monthly due Sindh sales tax returns immediately after restoration of registration,
- b) e-deposit the due Sindh sales tax liability if any, accordingly,

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

-/-

**(Komal Laghari)**  
Assistant Commissioner (Unit-34)

**Copy for information to:**

- i) The Commissioner-Hyderabad, SRB.
- ii) Mr. Shaiq Jafferi, G.M PRAL, SRB Head Office Karachi.
- iii) Deputy Commissioner (IT), SRB, for placing it on SRB website
- iv) M/s Umaima Construction Company,  
Mr. Aamir Ahmed,  
Tando Mai Mahan, B.No. 5, Defence,  
Hyderabad.

INWARD	
No.#	2393
Date:	19/07/2022
Received by:	24
Name & Sign Sindh Revenue Board	

**(Komal Laghari)**  
Assistant Commissioner (Unit-34)

