



No. SRB-COM-III/KHI/AC-3/2022-23/46762

GOVERNMENT OF SINDH
SINDH REVENUE BOARD

Commissionerate – III
Shaheen Complex, 2nd Floor, Karachi
Dated: 7th October, 2022

ORDER FOR PROVISIONAL REVOCATION OF SUSPENSION

Name & NTN of Person Suspended:	M/S. Paragon Constructors (Private) Limited (SNTN: 0687999-3)
Address:	C-109, KDA Scheme No 1, Amir Khusro Road BMCHS, Karachi
Date of Institution:	28th September, 2022
Reason for Suspension	Non-compliance of the provision of section 17 & 30 of the Sindh Sales Tax on Services Act, 2011 and the rules made thereunder
Tax Periods:	June, 2022 to August, 2022

Whereas, M/s. Paragon Constructors (Private) Limited are registered with Sindh Revenue Board having SNTN: 0687999-3, are engaged in providing or rendering taxable services of "Construction Services" classified under tariff heading 9824.0000 of the Second Schedule of the Sindh Sales Tax on Services Act, 2011 (referred as "Act, 2011").

2. Scrutiny of their tax profile revealed that they have failed to deposit Sindh sales tax and also failed file their monthly Sindh sales tax returns for the tax period **June, 2022 to August, 2022** as required under section 17 & 30 of the Act, 2011 read with Rule 11, 12, 13 and 14 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as "the Rules, 2011").

3. Accordingly, order of suspension of the registration bearing reference No. NO. SRB-COM-III/UNIT-03/2022/098 dated 28th September, 2022 was served upon the registered person under 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. Paragon Constructors (Private) Limited was suspended for violation of aforesaid provision of the law.

4. On 4th October, 2022, Mr. Imdad Ali (Manager Finance) appeared and submitted letter stating that the short non-payment and non-filing of aforementioned occurred due to deteriorating economic conditions caused by unprecedented rains and floods across the country. Meanwhile, he furnished three (03) postdated checks amounting to Rs.26,701,045/- (Rs.21,198,931, Rs.4,915,246 and Rs.586,868) to be cleared on 18th October, 2022 and 15th October, 2022 respectively. Furthermore, they requested this office for the revocation of suspension against them and to waive off the penalties. They also assured full compliance regarding filing of their regular monthly Sindh sales tax return on due date and time in future.

Sindh Revenue Board, 2nd Floor, Shaheen Complex Building, M.R. Kiyani Road, Karachi
Phone: No.021-99217800 Ext.255, Email: mehrab.khan@srb.gos.pk



5. I have heard the representative of M/s. Paragon Constructors (Private) Limited and concluded that; as a matter of procedure, with the suspension of registration of taxpayer, the complete tax profile of registered person is blocked on i.srb/e.srb portal due to which the taxpayer neither can e-file the return nor can generate the PSID on its SNTN. Since Paragon Constructors (Private) Limited has also furnished postdated checks of Rs.26,6,701,045 on account of non-payment of SST in the month of June 2022 to August, 2022 and assured full compliance in future, therefore, taking a lenient view and for purpose of carrying on their business activity as well as subsequent remedial actions to be taken by the registered person, the suspension of the registered person is hereby revoked with immediate effect. In case, if taxpayer fails to comply any of the above stated remedial actions and to their undertaking, the registration of taxpayer shall be subject to suspension without further notice.

6. Registered person is advised in his own interest to immediately e-file the monthly Sindh Sales Tax Returns and deposit the Sindh Sales Tax in terms of sections 8, 9, 17 and 30 of the Act-2011 read with Rule 11, 12, 13 and 14 of the Rules-2011 failing which necessary action including imposition of penalties and re-suspension of their registration shall be initiated as per law. Please note that the returns filed by the registered person will be subjected to assessment under the relevant provisions of the Act-2011.

7. This order contains three (03) pages, each bearing my seal and initial.

(Mehrab Khan)
Assistant Commissioner (Unit-3)



To,
**M/S. PARAGON CONSTRUCTORS
(PRIVATE) LIMITED,**
SNTN: 0687999-3
C-109, KDA Scheme No 1, Amir
Khusro Road BMCHS, Karachi.

Copy for Information to:

1. SA to Chairman, Sindh Revenue Board, Karachi,
2. The Senior Member (Ops), Sindh Revenue Board,
3. The Commissioner-III, Sindh Revenue Board,
4. The Project Manager, PRAL, Sindh Revenue Board,
- ✓ 5. Deputy Commissioner (IT), SRB, for placing it on SRB website.



6. Manager Call Centre, SRB.
7. Cluster Head (unit-03), SRB
8. M/s. Shaukat Khanum Memorial Trust, Office No.10, Mezzanine Floor, Hamilton Coats, G/2 Block-VII Main, Teen Talwar, Clifton Road, Karachi.
9. M/s. Emaar Karachi Limited, Emaar Oceanfront, Main Beach Avenue, Abdul Sattar Edhi Road, DHA Phas-VIII Ext, Karachi.
10. M/s. Al-Feroz (Pvt.) Limited, 4th Floor, Dolmen, Plot No.13/3, D.C.H.S, Tariq Road, Karachi.
11. M/s. International Complex Projects Limited, 17th Floor, The Harbour, Dolmen City, H-3, Block # 4, Marine Drive, Clifton.



(Mehrab Khan)

Assistant Commissioner (Unit-03)

