

Government of Pakistan

Law and Justice Division

Islamabad, the 04th August, 2023.

NOTIFICATION

S.R.O.1016(I)/2023. – In exercise of the powers conferred by sub-section (5) of section 130 of the Income Tax Ordinance, 2001 (XLI of 2001), the Prime Minister is pleased to make the following rules, namely: -

1. Short title and commencement. - (1) These rules shall be called the Appellate Tribunal Inland Revenue (Functions) Rules, 2023.

(2) These shall come into force at once.

2. Definitions. - (1) In these rules, unless, there is anything repugnant in the subject or context, –

(a) “Acts” means the Federal Excise Act, 2005, the Sales Tax Act, 1990, the Ordinance or any other law applicable to these rules;

(b) “authorized representative” means, -

(i) in relation to a taxpayer a person duly authorized by the taxpayer under section 223 of the Ordinance, including a representative under section 172 of the Ordinance, to appear, plead and act before the Tribunal;

(ii) in relation to a person who is liable to pay sales tax or excise duty a person duly authorized by that person under the Sales Tax Act, 1990 or Federal Excise Act, 2005 or rules made there under to appear, plead and act on behalf of that person before the Tribunal;

(iii) in relation to Inland Revenue authorities, a person duly authorized by the Federal Board of Revenue or the Chief Commissioner Inland Revenue or the Commissioner Inland Revenue, by an order in writing, plead and act as a departmental representative or a legal adviser for such authority and any other person acting on behalf of the person so authorized;

(c) “Bench” means a Bench of the Tribunal constituted under rule 3 of these rules and includes the Chairperson or any other member sitting singly under rule 3(2) of these rules;

(d) “Board” means the Federal Board of Revenue established under the Federal Board of Revenue Act, 2007;

(e) “Chairperson” means Chairperson of the Tribunal;

(f) “Form” means a Form annexed to these rules;

(g) “Member” means a Member of the Tribunal;

(h) “Ordinance” means the Income Tax Ordinance, 2001 (XLIX of 2001);

- (i) “Registrar” means the person who performs the functions of the Registrar of the Tribunal, as assigned by the Chairperson and also includes the Deputy Registrar, the Assistant Registrar or any other person so authorized by the Chairperson; and
- (j) “Tribunal” means the Appellate Tribunal Inland Revenue established by the Federal Government under section 130 of the Ordinance and referred to as such under the Federal Excise Act, 2005 and the Sales Tax Act, 1990. It also includes, a Bench exercising and discharging the powers and functions of the Tribunal constituted by the Chairperson.

(2) All other expressions used but not defined herein shall have the same meanings as assigned thereto in the Acts or the Ordinance.

3. Constitution of Benches. – (1) A bench shall consist of not less than two members of the appellate tribunal and shall be constituted so as to contain an equal number of Judicial and Accountant Members or so that the number of members of one class does not exceed the number of members of the other class by more than one.

(2) Chairperson may, in exceptional circumstances, constitute benches consists of two or more judicial members and or two or more accountant members for the reasons to be recorded in writing to constitute such benches.

(3) The Chairperson may also constitute as many benches of single members as he deems necessary. The chairperson or any other single bench constituted by the chairperson may sitting singly, dispose of any case where the amount of tax or penalty involved does not exceed one million rupees.

4. Sittings of Benches. - Benches of the Tribunal shall hold sittings at its headquarter in Islamabad, regional Benches at Karachi, Lahore, Peshawar, Quetta and Multan or such other places as the Chairperson may consider expedient.

5. Powers of Chairperson and the Bench. - (1) The Chairperson of the Tribunal, being head of the Tribunal may exercise all judicial and administrative powers including constitution of Benches and the transfer of cases from one Bench to another Bench of the Tribunal. He may delegate, to any Member such powers.

(2) The powers and function of the Appellate Tribunal shall be exercised and discharged by Benches constituted from the members of tribunal by the chairperson of the tribunal.

(3) A Bench shall hear and dispose of such appeals and applications made under the relevant Acts or the Ordinance assigned by the Chairperson or any Member authorized by the Chairperson in this behalf.

6. Office hours and holidays. - The Tribunal shall, subject to any special order of the Chairperson, observe the same office hours, holidays and period of recess as the High Courts at respective places observe.

7. Language of the Tribunal. - The language of the Tribunal shall be Urdu or English.

8. Procedure for filing appeals. - (1) A memorandum of appeal to the Tribunal shall be on the format set out in Form A and presented to the Registrar or an officer authorized by him in this behalf, or sent by means of registered post or courier service addressed to the Registrar or any other officer so authorized.

(2) A memorandum of appeal sent by post under sub-rule (1) shall be deemed to have been presented to the Registrar or to any other officer authorized in this behalf on the day on which it is received in the office of the Tribunal.

9. Date of presentation and registration of appeals. - The Registrar or an officer of the Tribunal authorized by the Registrar in this behalf shall endorse on the front page of every memorandum of appeal the date on which it is presented or deemed to have been presented under rule 8, sign the endorsement and the appeal so endorsed shall be entered in a register to be kept for this purpose.

10. Who may be joined as respondent. - In an appeal by a person aggrieved of an order, the respective Commissioner Inland Revenue shall be made a respondent or where the Commissioner Inland Revenue raises objection to an order, the person in whose favour an order has been passed, shall be made a respondent to the appeal.

11. Contents of memorandum of appeal. - Every memorandum of appeal shall be written in Urdu or English and shall set forth concisely and under distinct heads, the specific grounds of appeal without any arguments or narrative and such grounds shall be numbered consecutively.

12. Documents to accompany memorandum of appeal. - (1) Every memorandum of appeal shall be in triplicate and shall be accompanied by three clear and legible copies of-

- (a) order appealed against (one of which shall be the original order);
- (b) order of Commissioner Inland Revenue or, as the case may be, officer of Inland Revenue;
- (c) copy of the grounds of first appeal;
- (d) proof of payment of appeal fee; and
- (e) a certificate as provided in rule 13.

(2) In an appeal, there shall be appended a certificate to the memorandum of appeal showing the date of communication of the impugned order.

(3) The Tribunal may, in its discretion, accept a memorandum of appeal which is not accompanied by all or any of the documents referred to in this rule.

(4) The appellant shall place an index on the face of the memorandum of appeal, showing the documents filed under this rule with paging in paper book form in triplicate.

13. Intimation of filing of appeal or application to the respondents. - The appellant or applicant shall before filing of appeal or application send a copy of the memorandum and grounds of appeal or application to the respondents through registered post acknowledgment due or courier service. A certificate to this effect shall be appended with the appeal or application.

14. Filing of affidavit. - Where a fact, which cannot be borne out by or is contrary to the record, is alleged, it shall be stated clearly and concisely by a duly sworn affidavit and shall have to be filed with the memorandum of appeal or application.

15. Grounds which may be taken in appeal. - The appellant shall not, except by leave of the Tribunal, be allowed to be heard in support of any ground not set forth in the

memorandum of appeal but the Tribunal in deciding the appeal shall not be confined to the grounds set forth in the memorandum of appeal or taken by leave of the Tribunal under this rule.

16. Defective appeals etc.- (1) Where a memorandum of appeal is not filed in the manner specified in these rules, the Registrar or the officer authorized under rule 8 may require the appellant or his authorized representative, if any, to bring the same in conformity with the provisions of these rules within such time, not exceeding fifteen days, as he may specify.

(2) Where the appellant or his authorized representative does not meet the requirement under sub-rule (1), the Registrar or the authorized officer shall place the matter before the Bench for such orders as the Bench may deem fit.

17. Appellant to explain delay. - (1) Upon the presentation of a memorandum of appeal or application, the Registrar or the officer authorized under rule 8 shall examine the copy of the order appealed against and shall ascertain whether, after allowing the time given by the relevant law, the memorandum of appeal or application has been presented within time.

(2) If the memorandum of appeal or application appears to be presented after the time prescribed by relevant law, a note to this effect shall be recorded by the Registrar or by the officer so authorized, as the case may be.

(3) Where the appellant or the applicant has not tendered, with the memorandum of appeal or application, any explanation in writing setting out the reasons for the delay, the Tribunal may allow the appellant or applicant to submit an explanation in writing and upon sufficient cause having been shown, may admit the appeal or application for hearing.

18. Power of attorney etc., by authorized representative. - (1) Where a memorandum of appeal is also signed by an authorized representative, such representative shall annex with the memorandum, the document showing his authority and his acceptance thereof, which shall be signed and dated by the representative and shall also specify his capacity in which he is acting as such:

Provided that in case of an appeal by the Commissioner Inland Revenue, the memorandum of appeal need not be accompanied by a letter of authority.

(2) In case of appearance of an authorized representative on behalf of respondent, the authorized representative shall abide by the provisions of sub-rule (1) with regard to power of attorney constituting his authority as such.

(3) The representative of the department shall not be an officer below the rank as specified by the Chairperson.

19. Date and place of hearing of appeal and application. - The Tribunal shall notify to the parties the date and place of hearing of appeal or application in the form as set out in Form 'C'.

20. Preparation of cause list for hearing. - (1) For any working day a daily cause list mentioning the appeals or applications shall be prepared in the form annexed as Form 'B'.

(2) Cause list for the day shall be prepared by the Bench clerk and displayed on the notice board by 2.00 p.m. on the day preceding the date of hearing.

(3) Separate cause lists shall be prepared and displayed on the notice board for each

Bench and for each Member in case the appeal is to be heard by a single Member.

21. Hearing & Disposal of appeal or application. – (1) Appeals and applications shall be heard by a Bench constituted under rule 3 of these rules and if the members of a Bench differ in opinion on any point, the point shall be decided according to opinion of majority.

(2) If the members of a Bench are equally divided on a point, they shall state the point on which they differ and the case shall be referred by the Chairperson for hearing on that point by one or more other members of the Appellate Tribunal, and the point shall be decided according to the opinion of the majority of the members of the Tribunal who have heard the case including those who first heard it.

(3) On the date fixed for hearing or any other date to which the hearing is adjourned, the appellant or applicant shall be heard in support of the appeal or application and the Tribunal shall then, if necessary, hear the respondent against the appeal or application and in that case the appellant or the applicant shall have a right to reply.

(4) The orders by the Bench may be passed within three months from the date its hearing is concluded, otherwise the reasons for delay shall be communicated to the Chairperson.

22. Ex parte decision and recall of order. - (1) Where on the date fixed for hearing or any date to which the hearing is adjourned, any or both the parties fail to appear in person or through an authorized representative when the appeal or application is called for hearing, the Tribunal may, if it deems fit, proceed *ex parte* to decide the appeal or application on the basis of the available record.

23. Continuation of proceedings after the death or insolvency of an aggrieved person. - Where a taxpayer or registered person dies or is adjudged insolvent or in the case of a company under liquidation, the appeal shall not abate and hearing may continue by or against the executor, administrator, successor or other legal representative of the taxpayer, assignee, receiver or liquidator, as the case may be.

24. Respondent may support order on grounds decided against him.- The respondent, though he may not have appealed, may support the order appealed against on any of the grounds decided by the forums below.

25. Production of additional evidence before the Tribunal.- (1) No party to the appeal shall be entitled to produce additional evidence either oral or documentary before the Tribunal except after obtaining permission from the Tribunal.

(2) If the Tribunal requires any document to be produced or any witness to be examined or any affidavit to be filed to enable it to pass orders, or for any other substantial cause or if the case has been decided by any of the Inland Revenue authorities without giving sufficient opportunity to adduce evidence either on points specified by them or not specified by them, the Tribunal may allow such document to be produced or witness to be examined or affidavit to be filed or may allow such evidence to be adduced.

26. Mode of producing additional evidence. - (1) Such additional evidence may be produced or such witness examined either before the Tribunal or before such other Inland Revenue authority as the Tribunal may direct.

(2) In case of any direction to an authority, such authority shall comply with the directions of the Tribunal and after compliance send the document or the record of the deposition of the witness to the Tribunal.

27. Adjournment of hearing. - (1) The Tribunal may adjourn the hearing of appeal or application, if sufficient cause is shown, on a request being made by the party or authorized representative. However, in case of repeated requests for adjournments, the Bench may adjourn the case subject to costs as deemed fit.

(2) No request for adjournment sent through post or fax shall be entertained.

28. Remand of the case by the Tribunal. - Where the Tribunal is of the opinion that the case should be remanded, it may remand, with such directions as the Tribunal may deem fit, to the competent authority.

29. Order to be signed and dated. - The order of the Tribunal shall be in writing and shall be signed and dated by the Member or the Members, as the case may be, constituting the Bench.

30. Proceedings not open to the public. - The proceedings before the Tribunal shall not be open to the public and no person except the party, its employees, authorized representative, counsel or the officer of the Inland Revenue service shall, without the permission of the Tribunal, remain present during such proceedings.

31. Order to be communicated to the parties. - The Tribunal shall cause its order to be communicated to the parties and to the respective Commissioner Inland Revenue.

32. Procedure for filing and disposal of miscellaneous application. - (1) Every application for stay against recovery of demand of tax or ancillary proceedings if the appeal is subjudice before the Tribunal in respect of such proceedings, shall be presented in the same manner as provided in rules 8, 9, 10, 12, 22 and 23 relating to appeals.

(2) Every application shall be legible and typed on one side of the paper and shall be in Urdu or English and shall set forth concisely the grounds of application.

(3) The contents of every miscellaneous application shall be supported with a duly sworn affidavit.

(4) Every miscellaneous application shall bear court fee prescribed under the Court Fees Act, 1870.

(5) In a stay application, the following information shall be provided, namely: -

- (a) brief facts regarding the demand of tax, recovery of which is sought to be stayed;
- (b) the remaining amount of due tax;
- (c) the date of filing of appeal before the Tribunal and its number, if known;
- (d) whether any application for stay was made to the revenue authorities or the Tribunal and, if so, the result thereof and copies of such order; and
- (e) reasons in brief for seeking stay.

(6) An application which does not conform to the above requirements may be summarily rejected.

(7) On receipt of stay application, the Registrar or any other officer authorized to act on

his behalf shall fix the application for hearing as early as possible.

33. Same Bench to hear the application. - The Bench which heard the appeal giving rise to the application shall hear it unless directed otherwise by the Chairperson.

34. Copying and inspection charges. - (1) Copying and inspection charges shall be as follows: -

- | | | |
|-----|--|----------------|
| (a) | for copying of the first page or part thereof |Rs.100; |
| (b) | for copying of every additional page or part thereof |Rs.30; and |
| (c) | for inspecting records and registers of the Tribunal |Rs.500. |

(2) Where a party applies for urgent delivery of a copy of order or any document, the charges shall be two times of the rate prescribed under sub-rule (1).

(3) For inspection of record, an application in writing shall be made by either party in proceedings or its authorized representative to the Registrar or any officer authorized by the Chairperson.

(4) The above charges shall, in accordance with the applicable rules, be paid in advance by way of depositing in authorized bank account.

35. Reconciliation of copying and inspection charges. - The Registrar or any officer authorized by the Chairperson shall, by the fifth day of each month, obtain the progressive total of receipts from the bank regarding inspection and copying charges.

36. Arrangement of record. - (1) The record of appeals, and other petitions shall consist of two parts, namely 'Part-A' and 'Part-B'

(2) The document specified in Schedule-I shall form 'Part-A' of the record unless otherwise directed by the Chairperson, all other documents shall form 'Part-B' of the record.

(3) Before consigning the record of an appeal and other petition to the record room, -

- | | |
|-----|---|
| (a) | the record shall be arranged into 'Part-A' and 'Part-B'; and |
| (b) | every document shall be marked according to arrangement referred to in clause (a) with letter 'A' or, as the case may be, letter 'B': |

Explanation. - The expression documents used in this rule includes all form of electronic record.

37. Preservation of record. - The documents forming part of appeals and other petitions specified in Schedule-II shall be preserved for the period specified therein, which shall be reckoned from the date of final order of the Bench:

Provided that the Bench or Chairperson may for reasons to be recorded in writing order preservation of any document beyond such period.

38. Manner of destruction of record. - (1) After the expiry of the period of preservation specified in Schedule-II, the record of the appeals and other petitions shall be destroyed in the manner hereinafter prescribed under the directions and supervision of the Registrar or any officer authorized by the Chairperson in this behalf.

- (2) All court fee stamps, affixed to documents which are to be destroyed, shall be removed there from and burnt.
- (3) The record shall be destroyed by tearing, shredding or otherwise, so that no document may be used again.
- (4) After destruction of the record, the officer under whose supervision the record was destroyed shall certify that the destruction has rendered such record of no use.
- (5) All papers which are rendered of no use after destruction shall, in accordance with applicable rules, be sold as waste under the orders of the Registrar and the proceeds of the sale shall be credited to the Government treasury.

39. When Part "B" of the record to be destroyed. - Unless otherwise directed by the Bench, Part "B" of appeals and other petitions filed therewith shall be destroyed before the record is consigned to the record room:

Provided that where an application for reference lies before a High Court, Part "B" of appeal or miscellaneous petition shall be preserved until the period of its limitation has expired or where such application has been filed or a leave to appeal has been preferred to the Supreme Court and has been admitted till the order of the High Court, as the case may be, is communicated to the Tribunal:

Provided further that when an appeal is dismissed for default or is heard *ex-parte*, Part "B" of such appeal shall not be destroyed until the expiry of six months from the date of the final order of the High Court or the Supreme Court, as the case may be.

40. Fact of the destruction to be recorded. - The fact of destruction of appeals and other petitions shall be recorded under the signatures of the Registrar immediately after their destruction in the register in which such appeals, applications for reference and petitions are entered and also in the index prefixed to the record.

41. Classification, maintenance and preservation of registers. - (1) The registers of the Tribunal shall be maintained in the language of the Tribunal and divided into the following classes, namely: -

- (a) primary registers maintained for showing institution and disposal of appeals, petitions, etc.
- (b) subsidiary registers maintained for administrative purposes; and
- (c) statistical registers maintained for preparing monthly, periodical and annual returns of the Tribunal.

(2) The registers of the Tribunal specified in column (2) of Schedule III shall be preserved for the period as is specified in column (3) thereof.

42. Preservation and destruction of returns and other papers. - (1) The periodical returns, correspondence, personal files of Members, officers and employees of the Tribunal and other papers not specified in Schedule II and Schedule III shall be preserved for such period as is specified in Schedule IV and destroyed thereafter.

(2) The period for which the return or the other papers are to be preserved shall be reckoned from the first January following the date which it bears.

Illustration. - Papers of the year 2019 which under this rule have to be retained for one year shall become liable to destruction after the 31st day of December, 2020.

(3) Where any paper is destroyed, the letter “D” shall be marked in red ink against the entry in the register in which such paper is entered.

43. Seal and notice of the Tribunal. - (1) There shall be a seal of the Tribunal on which shall be inscribed its name and insignia.

(2) The seal shall remain in the custody of the Registrar or such other officer as the Chairperson may direct and shall be affixed on every order passed by the Tribunal.

(3) Every notice shall be signed by the Registrar or any other officer of the Tribunal authorized by the Chairperson in this behalf and shall bear the seal of the Tribunal.

44. Protection of action taken in good faith. - No suit, prosecution or other legal proceedings shall lie against the Tribunal or its Chairperson, Members, officers or other employees in the discharge of any function for any loss or damage caused or likely to be caused by any act which is, in good faith, done or intended to be done in the discharge of any function under the Ordinance or Acts.

45. Computerization and automation. - For the purposes of effective and smooth functioning of the Tribunal, the Chairperson may from time to time, subject to the availability of resources, direct any Member or any officer for enforcement of these rules through computerization or automation.

46. Repeal. - The Appellate Tribunal Inland Revenue Rules, 2010 are hereby repealed.

Schedule-I
[See rule 36]
Part “A”

- (a) Folder containing the particulars of appeals, petitions and brief abstract of the orders of the Bench;
- (b) order sheet or chronological abstract of orders;
- (c) original copy of memorandum of appeal;
- (d) original copies of petitions;
- (e) affidavits;
- (f) interlocutory orders of the Benches;
- (g) judgment or any other final order;
- (h) all notes in the handwriting of the Members; and
- (i) judgments and orders of High Courts and Supreme Court.

Schedule-II
[See Rules 37,38,39 and 40]
Preservation of Record

- (a) Documents to be preserved permanently.
 - (i) Part “A” of the appeals, and petitions; and
 - (ii) Judgments of the High Court, Supreme Court in constitutional petitions.
- (b) Documents to be preserved for twelve years:
 - (i) Part “B” of the appeals and any other documents as directed by the Chairperson.
- (c) Destruction of Record, after the prescribed period as provided in Clause (b), shall be in the manner as directed by the Chairperson.

Schedule-III
[See rules 41 and 42]
Maintenance and Preservation of Registers
A. Primary Registers

Sr. No.	Name of Register	Period for which to be preserved
1.	Institution and disposal register of appeals	Forever
2.	Institutional and disposal register of miscellaneous petitions	ditto

B. Subsidiary Registers

Sr. No.	Name of Register	Period for which to be preserved
1.	Receipt Diary of letters	Forever
2.	Index registers	ditto
3.	Deposit Accounts Books	ditto
4.	Payment Order Book	ditto
5.	Charge reports of officials	ditto
6.	Diary Receipt Registers	ditto
7.	Service Appeal Registers	ditto
8.	Receipt Diary	Twelve years
9.	From Stock Book	Ten years
10.	Stationery Stock Book	ditto
11.	Typewriter, Computer, photo state, fax machine, Stock books	ditto
12.	Dispatch register	ditto
13.	Cause register	Six years
14.	Ledger of Stamp Accounts	Five years
15.	Deposit Order Books (Copying charges)	ditto
16.	Casual Leave folder for official of the Tribunal	Three years
17.	Check Book	Two years
18.	Outstation Dak Book (Files)	One year
19.	Outstation Dak Book (Letters) etc.	ditto
20.	Postal receipts	ditto
21.	Register of Benches	ditto
22.	Inspection of Record	ditto
23.	Cause Lists (Weekly and daily)	ditto
24.	Work Performed by copyist	ditto
25.	Distribution of cases of Copyists	One year
26.	Copies supplied to the Editors Pakistan Tax Decisions, Taxation, etc.	ditto
27.	Register showing supply of objection to the parties	ditto
28.	Check books showing the receipts of stationery and its consumption	ditto
29.	Daily Receipt Register	ditto
30.	Cash Book (Daily)	ditto
31.	Distribution of books	ditto

C. Statistical Registers

Sr. No.	Name of Register	Period for which to be preserved
1.	Institution Disposal by Bench or Benches	Twelve years
2.	Register of pending appeals and reference applications and petitioners	ditto
3.	Work done by members	ditto

Schedule-IV

[See rule 42]

Preservation of Return and other papers

- (a) Return,-
- to be preserved for two years,-
- (i) index of judicial correspondence; and
 - (ii) budget estimates;
- (b) Correspondence to be preserved for one year,-
- (i) reminders;
 - (ii) charge certificate; and
 - (iii) letters asking for circulars, copies of rules, petitions for employment private letters and petitions asking for information regarding rules or the outstanding claims of the Tribunal etc;
- (c) Personal files of official of the Bench,-
- (i) who die while in service shall be preserved for three years after their death, provided there are no outstanding claims on the part of their heirs; and
 - (ii) who have retired shall be preserved until their death, provided that no file shall be destroyed before three years from the date of retirement even if death occurs within three years of retirement;
- (d) Account statements,-
- (i) to be preserved for one year,-
sub-vouchers for twenty five rupees or less which are not submitted to audit;
 - (ii) to be preserved for three years,-
bills and vouchers for over twenty five rupees counterfoils and miscellaneous account papers;

Note: It shall be ensured that no bill or voucher is destroyed, even after expiry of the period mentioned above until all audit objections,

if any relating to it have first been settled; and

- (iii) to be preserved permanently unless otherwise directed by the Bench; Cash books, journals and ledger accounts.

FORM "A"

[see rule 8]

**FORM OF APPEAL TO THE APPELLATE TRIBUNAL INLAND REVENUE
UNDER SECTION 131 OF THE INCOME TAX ORDINANCE, 2001, SECTION 46
OF THE SALES TAX ACT, 1990 OR SECTION 34 OF THE FEDERAL EXCISE
ACT, 2005**

BEFORE THE APPELLATE TRIBUNAL _____
Appeal/Application No. _____

Relates to:	1. Main appeal	2. Stay application	3. Early hearing	4. Condonation of delay
	5. Rectification	6. Recalling	7. Others	

Relates to:	1. Income Tax	2. Sales Tax	3. Federal Excise
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Name and Address of Appellant/Applicant _____

NTN _____ STRN _____

Cell, Phone No. fax and e-mail Address: _____

Name and Address of Advocate/Representative _____

Cell, Phone No. & E-Mail Address: _____

Name & Address of Respondent (s) 1. _____
2. _____

Inland Revenue Office in which assessment/order was made.....

and one in which it is located

Tax year/period to which the appeal relates.

Section of the Ordinance/Act under which Commissioner passed the order.

Commissioner (Appeals) passing the appellate Order.

Date of Communication of the order appealed against.

VERIFICATION

I _____ the appellant/applicant, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today, the _____ day of _____ 20

Signature of Appellant/Applicant _____

CNIC _____

Signature of Authorized Representative _____

Enclosures

- | | |
|------------------------|--|
| 1. Index documents | 2. Memorandum of Appeal |
| 3. Power of attorney | 4. Affidavit |
| 5. Summary of the case | 6. Recovery Memo/Seizure Report/Copy of FIR (if any) |

Form-C
[see rule 19]

APPELLATE TRIBUNAL INLAND REVENUE

To

Name _____

Address _____

Appeal/Application No. _____

Re: _____ Appellant/Applicant

Versus

_____ Respondent

Whereas an Appeal/Application/under section _____

against the order of

**COMMISSIONER INLAND REVENUE (APPEALS)/APPELLATE TRIBUNAL
INLAND REVENUE**

No. _____ Dated _____ for the Tax/Assessment Year _____

was received in this tribunal and whereas the _____ day of _____
has been fixed for the hearing of said appeal/application at 09.00 A.M. at
Appellate Tribunal Inland Revenue _____

Please take notice that you may appear at the said place in person or
through an authorized person. You are also informed that in case of default on the
said day, the appeal/application shall be heard ex parte/dismissed in default.

Issued under the seal of the Tribunal, this day _____ of _____

By order, etc

Assistant Registrar
Appellate Tribunal Inland Revenue

No.F. 1(196)/2020-A.IV

Islamabad the 04th August, 2023

(Sajid Afzaal)
Section Officer to the
Government of Pakistan
Ph: 9202356

