

APPELLATE TRIBUNAL INLAND REVENUE
Islamabad, the 8th October, 2010

Appellate Tribunal Inland Revenue Rules, 2010

S.R.O. 948(I)/2010, Islamabad, the 8th October, 2010.— In exercise of the powers conferred by sub-section (12) of section 130 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Appellate Tribunal is pleased to make the following rules, namely:—

1. Short title and commencement.— (1) These rules may be called the Appellate Tribunal Inland Revenue Rules, 2010.

(2) They shall come into force at once.

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

- (a) "Act" means the Federal Excise Act, 2005 or as the case may be the Sales Tax Act, 1990.
- (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 thereunder to appear, plead and act on behalf of that person before the Tribunal; and
 - (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 notification in the Official Gazette to appear, plead and act as a departmental representative or a legal advisor 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 sub-sections (6) and (7) of section 130 of the Ordinance and includes the Chairperson or any other member sitting singly under sub-section (8) of the said section;
- (d) "Chairperson" means the Chairperson of the Tribunal;
- (e) "Member" means a member of the Tribunal;
- (f) "Ordinance" means the Income Tax Ordinance, 2001 (XLIX of 2001);
- (g) "prescribed form" means the form as prescribed in the rules made by the Board under section 237 of the Ordinance or under these rules;

- (h) “Registrar” means the person who is for the time being discharging the functions of the Registrar of the Tribunal, as may be assigned by the Chairperson and includes Deputy Registrar and Assistant Registrar;
- (i) “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.

(2) All other expressions used but not defined herein shall have the same meanings as are assigned to them in the Act or Ordinance.

3. Sittings of Bench.— A Bench shall hold sittings at its headquarter or such other place as the Chairperson may consider expedient.

4. Powers of Bench.—(1) A Bench shall hear and dispose of such appeals and applications made under the relevant Act or the Ordinance as are assigned by the Chairperson or any member authorized by the Chairperson in this behalf.

(2) In the absence of Chairperson and the member designated for the purpose, the senior member may transfer an appeal or an application from one Bench to another Bench.

5. Dress, office hours and holidays.— (1) The Chairperson and members of the Tribunal shall wear the same dress as prescribed for the Judges of the High Court.

(2) 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.

6. Language of the Tribunal.— The language of the Tribunal shall be Urdu or English.

7. Procedure for filing appeals.— (1) A memorandum of appeal to the Tribunal shall be in the form annexed as Form A or Form B, whichever is applicable 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.

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

8. 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 7, sign the endorsement and the appeal so endorsed shall be entered in a book to be kept for this purpose.

9. Who may be joined as respondent.— In an appeal by a person aggrieved of an order of the Board, Commissioner Inland Revenue (Appeals), or any other Inland Revenue Authority, the Commissioner Inland Revenue concerned

shall be made a respondent or where the Commissioner Inland Revenue objects to an order passed by the Board, Commissioner Inland Revenue (Appeals) or any other Inland Revenue Authority, the person in whose favour an order by the Commissioner Inland Revenue (Appeals) has been passed, shall be made a respondent to the appeal.

10. 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.

11. 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 (one of which shall be a certified copy),

- (a) the order appealed against;
- (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 12.

(2) In an appeal by the Commissioner Inland Revenue, there shall be appended a certificate to the memorandum of appeal,

- (a) showing the date of communication of the impugned order to the Commissioner Inland Revenue; and
- (b) in case of an appeal signed by an officer of Inland Revenue, a certificate to the effect that he has been so authorized in this behalf.

(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 annex 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.

12. Intimation of filing of appeal to the respondent.— The appellant shall before filing of appeal send a copy of the memorandum and grounds of appeal to the respondent and a certificate to this effect shall be appended with the appeal.

13. 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.

14. Grounds which may be taken in appeal.— The appellant shall not, except by leave of the Tribunal, urge or be heard in support of any ground not set forth in the memorandum of the 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.

15. 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 7 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.

16. Appellant to explain delay.— (1) Upon the presentation of a memorandum of appeal, the Registrar or the officer authorized under rule 7 shall examine the copy of the order appealed against and shall calculate whether, after allowing the time given by the relevant law, the memorandum of appeal has been presented within time.

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

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

17. 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.

18. Authorization to be filed.— (1) An authorized representative appearing at the hearing of an appeal shall, unless the document referred to in rule 17 has already been appended, file such document before the commencement of the hearing.

(2) The authorized representative and the departmental representative shall be dressed in black sherwani, coat or lounge suit except the advocates who shall wear the dress prescribed for them, and a lady representative shall appear in white dress and black short coat.

19. Date and place of hearing of appeal.— The Tribunal shall notify to the parties the date and place of hearing of appeal in the form annexed as Form 'C'

However, mere issuance of notice may not be deemed the admission of appeal for regular hearing.

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 'D'.

(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 notice board for each Bench and for each member in case the appeal is to be heard by a single member.

21. Hearing of appeal or application.— On the day fixed for hearing or any other day 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.

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

(2) The Tribunal may recall the order passed under sub-rule (1) if the party in default applies within thirty days of the date of communication of the order and satisfies the Tribunal that the party, was prevented by some sufficient cause to appear when the appeal or application was called for hearing. On recalling the order, the Tribunal shall fix a date for hearing of the appeal or application:

Explanation: In this rule the word "appear" means appearance in person or through an authorized representative.

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 appeal— The Tribunal may, if sufficient cause is shown, adjourn the hearing of appeal or application on a request being made by the party or authorized representative and no request for adjournment sent through post or fax may 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.— (1) 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.

(2) Where a case is referred under sub-sections (10) and (11) of section 130 of the Ordinance, the order of the member or the Members to whom it is referred shall be signed and dated by him or them, as the case may be,

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 Commissioner Inland Revenue concerned.

32. Procedure for filing and disposal of stay application.— (1) Every application for stay against recovery of demand of tax or ancillary proceedings shall be presented in the same manner as provided in rules 7, 8, 9, 11, 21 and 22 relating to appeals.

(2) 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. Scale of copying fee.— (1) Copying fee shall be as follows:

- (a) for the first page or part thereof..... Rs.20/-; and
- (b) for every additional page or part thereof.....Rs. 10/-.

(2) Fee shall be recovered in advance by way of depositing in government treasury through bank challan.

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

34. Procedure and fee for inspection of record.— (1) For inspection of record an application in writing shall be made by either party in appeal to Registrar or any person authorized by the Chairperson.

(2) Fee for inspecting records and registers of the Tribunal shall be hundred rupees payable in advance by way of depositing in government treasury through bank challan.

35. Reconciliation of copying and inspection fee.—The Registrar shall, by the fifth day of each month, obtain the progressive total of receipts from the treasury regarding inspection and copying fee.

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 direction's 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 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 been rendered such record of no use.

(5) All papers which are rendered of no use after destruction shall 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 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 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;
- (b) subsidiary registers maintained for administrative purposes; and
- (c) statistical registers maintained for preparing monthly and annual returns of the Tribunal.

(2) The registers of the Tribunal specified in column (2) of Schedule III shall be preserved for 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 2009 which under this rule have to be retained for one year shall become liable to destruction after the 31st December 2010.

(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 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.

44. Notice to be signed by the Registrar.— 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.

45. Review of the rules.— The members may meet after every two years or earlier as may be deemed appropriate by the Chairperson, to review the existing Rules.

46. Computerization.— For the purposes of effective and efficient case management, the Chairperson may from time to time, subject to the availability of resources, direct the Registrar for enforcement of these rules through computerization.

47. Repeal and Savings.— (1) The Income Tax Appellate Tribunal Rules, 2005 are hereby repealed.

(2) In case of any inconsistency the proceedings pending on or before the date of notification of these rules, shall be regulated by the rules repealed by sub-rule (1).

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 and 38]

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 rule 41]

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	-do-

(b) Subsidiary Registers

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

(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	-do-
3.	Work done by members	-do-

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,—

VERIFICATION

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

Verified today, the _____ day of _____ 20

Signed (Appellant)

N.B.

1. The memorandum of appeal (including the Grounds of Appeal when filed on a separate paper) must be in triplicate and should be accompanied by two copies (at least one of which should be a certified copy) of the order appealed against and two copies of the order of the Commissioner.
2. The memorandum of appeal in the case of an appeal by the taxpayer must be accompanied by a fee. The appeal fee must be credited in the Treasury or Branch of the National Bank of Pakistan or the State Bank of Pakistan and the triplicate portion of the challan sent to the Tribunal with the memorandum of appeal. The Appellate Tribunal will not accept cheques, hundies or other negotiable instruments.
3. The memorandum of appeal should be set forth, concisely and under distinct heads, the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.

FORM "B"

[See rule 7]

**FORM OF APPEAL TO THE APPELLATE TRIBUNAL INLAND
REVENUE U/S 46 OF THE SALES TAX ACT, 1990 OR U/S 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
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Relates to	1. Sales Tax	2. Federal Excise
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Name of Address of Appellant /Applicant _____

Cell Phone No. and E-mail Address: _____

Name and Address of _____ Fax _____

E-Mail Address: _____

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

Enclosures

-
- | | |
|----------------------------------|--|
| 1. Appeal Memo | 8. Copy of F.I.R., if any |
| 2. Index documents | 9. Show Cause Notice |
| 3. Power of attorney | 10. Order-in-original |
| 4. Affidavit | 11. Order-in-appeal |
| 5. Summary of the case | 12. Copy of CNIC in vehicle cases |
| 6. Recovery Memo (if applicable) | 13. Any other document(s) relating to this appeal. |
-
7. Seizure Report wherever required
-

Jurisdiction of Bench _____

Division/Single Bench _____
Signature of Authorized Person

For Official Use Only:

Received on registry against Diary No. _____ on _____

Objections (s) 1. _____ 2. _____
3. _____ 4. _____

Assistant Registrar

FORM-D

[see rule 21,]

APPELLATE TRIBUNAL INLAND REVENUE (HEADQUARTERS) ISLAMABAD.
CAUSE LIST OF CASES FIXED FOR HEARING ON: _____

SINGLE BENCH/DIVISION BENCH

BEFORE: _____

S.NO.	APPEALS NO.	ASSESSMENT	TITLE OE THE		HEARD/ADJOURNED/TRANSFER	
TOTAL FIXED		TRANS.	T.H	T. ADJ	AM	JM

PRESIDING OFFICER

ASSISTANT REGISTRAR

Form-C

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 etc/arte/dismissed in default.

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

By order, etc

ANWAR ZEB, Section
Officer.