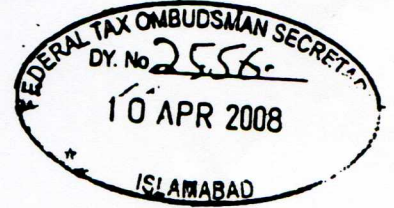


No.75/2007-Law(FTO)
Government of Pakistan
Law and Justice Division

Islamabad, the 31st March 2008

From: Azhar Amin Choudhary,
Section Officer

To: The Chief (Legal),
Central Board of Revenue,
Islamabad.



Subject: REPRESENTATION TO THE PRESIDENT UNDER SECTION 32 OF THE ORDINANCE XXXV OF 2000 AGAINST THE FINDINGS/RECOMMENDATIONS OF THE F.T.O IN COMPLAINT NO. 512-L/2007.

I am directed to refer to your representation No. 4(512)TO-I/07, dated 4.8.2007, on the above subject and to say that the President has been pleased to pass the following orders: -

2. The facts now relevant are these. During the period relevant to the tax year 2003 and tax year 2004 the complainants had paid tax in excess of the amount, which they were properly chargeable under the Income Tax Ordinance 2001. The complainants made complaint to the FTO. The Commissioner rejoined that the complainants were not entitled to the refund because they did not make refund application within two years of the date on which they filed their returns (having the effect of assessment order). The FTO relying on his earlier findings/recommendations in complaint No.902/L/2004 decided on 30.12.2004 reported [2005] 91 Tax 305 FTO Pak has recommended that the Commissioner should pass an order under section 122 (1) of the Income Tax Ordinance 2001 and set aside the order of rejection (regarding refund) already passed under section 170 (2) of the Income Tax Ordinance 2001 in respect of tax years 2003 and 2004.

3. The Commissioner has made representation against the FTO's findings/recommendation. The complainants have furnished written comments on the representation.
4. The FTO's findings/recommendations are based on his earlier findings/recommendations in complaint No.902-L/2004 decided on 31.12.2004 reported [2005] 91 Tax 305 FTO Pak. The President rejected the CBR's representation against the FTO's precedent findings/recommendations (No.30/2005-Law-FTO dated 15.5.2006). The FTO's recommendations thus must be sustained.
5. Accordingly, the President has been pleased to reject the representation of the Commissioner.

(AZHAR AMIN CHOUDHARY)
Section Officer

Copy to: -

1. The Registrar, FTO, Islamabad.
2. President's Secretariat (Section Officer (Legal), Islamabad with reference to their No.36/FTO/2008, dated 24.3.2008.
3. M/s Kipling Education System (AOP), 35-D Ali Block New Garden Town, Lahore.

(AZHAR AMIN CHOUDHARY)
Section Officer