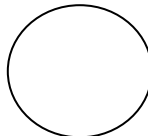


Income Tax Appeals

TAXPAYERS FACILITATION GUIDE

Brochure – IR-IT-07 / Updated **April, 2014**

Revenue Division
Federal Board of Revenue
Government of Pakistan



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Our Vision

To be a modern, progressive, effective, autonomous and credible organization for optimizing revenue by providing quality service and promoting compliance with related tax laws

Our Mission

Enhance the capability of the tax system to collect due taxes through application of modern techniques, providing taxpayer assistance and by creating a motivated, satisfied, dedicated and professional workforce

Our Values

*Integrity
Professionalism
Teamwork
Courtesy
Fairness
Transparency
Responsiveness*

*For further details and information on tax matters
Please contact our helpline center through
Toll Free Telephone 0800-00-227 and following numbers:
Telephone 051-111-227-227 or 051-111-227-228
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Or

Visit our tax facilitation center (located in all major cities) or any Regional Tax Office

Or

Visit our website at www.fbr.gov.pk

Federal Board of Revenue
Revenue Division
Government of Pakistan

Brochure – IR-IT-07
Updated April, 2014

Introduction:

This brochure explains the:

- **Circumstances giving rise to income tax appeals;**
- **Procedure for making an appeal before the Commissioner (Appeals);**
- **Procedure for making further appeals before High Court;**
- **Other related issues.**

It is intended mainly for those who do not have professional advice in dealing with their tax affairs. This brochure does not cover the procedure for making an appeal under the Sales Tax, Federal Excise Duty or Customs laws.

This brochure is to assist taxpayers and reflects the legal position at the time of printing. In case of conflict, the legal provisions of the law shall prevail over the contents of this brochure.

Comments and suggestions

We welcome your **valuable input** about this brochure for future editions.

You can e-mail us at memberfate@fbr.gov.pk

or

You can write to us at the following address:

**Member, Facilitation And Taxpayer's
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What is an appeal?

Most appeals arise on account of disagreement between the taxpayer and the tax collectors (**Inland Revenue department**) regarding the quantification of the taxable income and tax liability thereon as well as levy of default surcharge, penalties, etc.

Usually an agreement is reached through correspondence or discussion and in most cases disputes are settled with the taxpayers at the **DCIR's / Commissioner's level (herein of the referred to Deputy Commissioner IR, Assistant Commissioner IR, Inland Revenue Officer)**, saving time and trouble all around.

However, there may be disagreement over facts, figures or interpretation of law between the taxpayer and the tax collectors (**Inland Revenue department**). To resolve such disagreements, law lays down the procedure, which gives the taxpayer right of appeal before the Commissioner (Appeals) and if still not satisfied, a further right of appeal before the Appellate Tribunal **and Higher Courts of the country**.

This brochure explains how to do this.

Circumstances giving rise to appeals

Appeals can arise in connection with:

- A **best judgment assessment** (ex-parte assessment) based on any available information or material to the best of the **DCIR / Commissioner's** judgment.
- An amendment made to the taxpayer's self-assessment or a further amendment made to an already amended assessment, where the Commissioner considers that such **assessment is erroneous and prejudicial to the interest of revenue**.
- An amendment made to the taxpayer's self assessment or a further amendment made to an already amended assessment, where the Commissioner, based on definite information acquired from an audit or otherwise, is satisfied that:

- Any income chargeable to tax has escaped assessment;
- Total income has been:
 - o Under assessed;
 - o Assessed at too low a rate;
 - o Subjected to excessive relief; or
 - o Subjected to excessive refund; and
- An amount relating to a "**head of income**" has been classified as an amount under another "head of income";
- An order holding an individual personally liable to pay the amount of tax, which was required to be collected or deducted by him/her or having collected or deducted fails to pay the same as required by the law (refer to our brochure "**Collection and deduction of tax at source**");
- An order declaring or treating a **person** as a representative of a **non-resident person**;
- An order refusing to rectify the mistake, either in full or in part;
- An order having the effect of enhancing the assessment or reducing a refund or otherwise increasing the tax liability;
- **An order giving effect to any finding or directions in any order made by Commissioner (Appeals), Appellate Tribunal, High Court and Supreme Court; under section 124.**
- Determination of amount of tax due on shipping and air transport income of **non-resident**;
- An order refusing or curtailing the amount of refund of tax paid in excess;
- An order imposing default surcharge;
- An order imposing penalty for:
 - Failure to furnish a return or statement;
 - Non-payment of tax;
 - Concealment of income or furnishing inaccurate particulars of income;
 - Failure to maintain records;
 - Non-compliance with notice;
 - Making fake or misleading statement;
 - Failure to give notice of discontinuation of business;

- Failure to give notice of appointment as liquidator;
- Obstruction in discharge of functions of the Taxation Officer / Commissioner

Best judgment assessment is resorted to when the taxpayer:

- Fails to furnish the **statement of income subject to separate charge/income subject to final tax/separate block of income**, when required by a notice in writing from the Commissioner;
- Being a **non-resident** ship or aircraft owner or charterer fails to furnish a return to the Commissioner
- Fails to produce accounts, documents and records required to be maintained; or
- Fails to produce any other relevant document or evidence that may be required for making the assessment of income and determination of tax thereon;
- Fails to submit the **wealth statement**:
 - Alongwith the return of income; or
 - When required by a notice in writing from the Taxation Officer / Commissioner

A provisional assessment made under section 122C of the Income Tax Ordinance, 2001, where the taxpayer fails to furnish a return of income in response to a notice by the Commissioner under section 114(3) and 114(4) of the Income Tax Ordinance, 2001, is also a best judgment assessment but an appeal against such order does not lie (being specifically excluded from the list of orders against which an appeal lies). The only remedy against a Provisional Assessment Order is to furnish the return of income, wealth statement, wealth reconciliation and explanation of sources of acquisition of assets specified in the wealth statement within 60 days from the date of service of the Provisional Assessment order, otherwise on expiry of the said 60 days the Provisional Assessment order becomes a Final Assessment Order.

“Wealth statement” is the detail of an individual's, his/her spouse's, minor children's and other dependents:

- Assets and liabilities on a specified date;
- Expenditures incurred during a specified period; and
- Assets transferred during the specified period.
- **The mandatory filling of Wealth Statement has been made effective from the Tax year 2013 onward.**

An Assessment is erroneous and prejudicial to the interest of revenue when there has been an incorrect:

- Application of law;
- Payment of tax with the return of income;
- Claim for a tax reduction, credit, rebate or relief;
- Claim for exemption of any amount; **or**
- Claim for a refund; **or**
- **Claim of loss.**

“Heads of income” are salary, income from property, income from business, capital gains and income from other sources. For further details refer to our brochure **“Basic Concepts of Income Tax”**

- **Lodged within the *time limit* allowed for this purpose i-e 30 days of service of notice of demand and order to be appealed against.**

Who can appeal?

Any person dissatisfied with any order passed by a Commissioner/Officer Inland Revenue has the right of appeal,

In case of an individual, the individual himself; in case of an **association of persons**, any partner or member of the association; and in case of a **company** the **principal officer**.

In case of a deceased individual, the legal representatives of the deceased; and in case of an individual under legal disability or a non-resident person, his/her/it's "representative", as defined in section 172 of the Income Tax Ordinance, 2001.

Are there any prerequisites for making an appeal?

Yes, an appeal before the Commissioner (Appeals) against an assessment or amended assessment is neither entertained nor maintainable unless the tax due alongwith the return of income, on the basis of income declared, has been paid.

How to lodge an appeal?

If a taxpayer disagrees with an assessment, an amended assessment or any other order, in part or in full, under any one of the situations we have listed herein above under "**circumstances giving rise to appeals**" or the taxpayer believes that such assessment, amended assessment or the order is wrong otherwise, he/she can lodge an appeal before the Commissioner (Appeals):

- On the **prescribed form of memorandum and grounds of appeal**;
- **Verified in the prescribed manner**;
- Stating the **grounds of appeal** and **claim / pray**;
- Payment of **prescribed fee**; and

A separate appeal for each **tax year** and each of the **circumstances giving rise to an appeals**, arising from a combined order for more than one **tax year** or more than one **circumstances giving rise to an appeals**, is required..

Prescribed form of memorandum and grounds of appeal for making an appeal before the Commissioner (Appeals) is given at the end (**Annex I**). This form is to be completed in quadruplicate (two copies for the Commissioner (Appeals), one copy for the Taxation Officer / Commissioner and one copy for the appellants own records).

Grounds of appeal are the items of disagreements in an assessment, amended assessment or any other order along with the reasons for disagreement or why the appellant believes that the assessment, amended assessment or the order is wrong otherwise. These are commonly known as grounds of appeal.

The grounds of appeal should be:

- Written in Urdu or English;
- Precise and serially numbered;
- Stated separately and distinctly for each point of disagreement or issue intended to be raised in appeal; and
- Concise and without any argument, details or narrative.

Space for this purpose is provided in the prescribed form of appeal. Separate or additional sheet for stating the ground of appeals can be used.

It is advisable to start the grounds of appeal by challenging the legality and validity of the assessment, amended assessment or order in the following suggested manner:

1. "That the order of the Taxation Officer, is bad in law and contrary to the facts and circumstances of the case."
2.

3.

Similarly, close the grounds of appeal with a request to add, amend or alter the grounds of appeal in the following suggested manner:

"That your appellant beg leave to add, amend or alter the above said grounds of appeal."

Claim / pray is what finally is requested from the appellate authority to direct or order. Space for this purpose is provided in the prescribed form of appeal.

Examples of claim/pray are:

- *"The order being illegal should be cancelled."*
- *"The rejection of books of account should be declared invalid."*
- *"Penalty imposed is excessive and should be reduced as warranted by the facts and circumstances of the case."*
- *"Appropriate relief in the estimate of sales be allowed as warranted by the facts and circumstances of the case."*

Prescribed fee for an appeal to the Commissioner (Appeals) is as under:

- Rs. 1,000, where the appeal is against an assessment or an amended assessment
- In other cases:
 - Rs. 1,000, where the appellant is a company; and
 - Rs. 200, where the appellant is other than a company.

The above prescribed appeal fee is to be deposited in the State Bank of Pakistan or National Bank of Pakistan using the tax deposit slip form (Challan).

An appeal without payment of the prescribed appeal fee is neither entertained nor is maintainable.

Time limit for filling an appeal before the Commissioner (Appeals) is thirty (30) days from the date of receipt of:

- notice of demand relating to an assessment, an amended assessment or penalty; or

- any other order.

If an appeal is not filed, as explained above, the assessment, amended assessment, penalty or any other order is usually final and cannot be changed.

Always inscribe the date of receipt and the signatures and name of the recipient on the acknowledgment given in token of receiving any communication, notice, assessment, amended assessment, penalty or any other order from the income tax department as well as on your copy of such documents. It is very important as most of the time limitations like the period of thirty (30) days for filing an appeal commence from that date.

Documentation with appeal

At the time of filing of appeal before the Commissioner (Appeals) no documentation in support of the grounds of appeal or claim / pray is required to be submitted. Any such submitted/documentation can be made at the time of hearing of appeal (*made available see under "What will happen at the hearing"*).

However, the following documents are required to be submitted alongwith the two copies of the memorandum and grounds of appeal:

- Evidence of payment of appeal fee (in original);
- Notice of demand in original (where the appeal is against an assessment, an amended assessment or a penalty order); and
- Copy of assessment, amended assessment, penalty or any other order appealed against;

Is someone else to be informed?

Yes, the concerned Commissioner is to be informed in advance that an appeal is being lodged before the Commissioner (Appeals) by forwarding a copy of the memorandum and grounds of appeal.

The copy of memorandum and grounds of appeal to the Commissioner should be

forwarded by registered post acknowledgment due, courier service or delivered by hand.

Can the time for filing an appeal be extended?

Generally No, but the Commissioner (Appeals) is empowered to condone the delay in filing of appeal in exceptional cases after being satisfied that there was sufficient cause (valid/good reasons) which prevented the appellant from lodging the appeal within the time limit of thirty (30) days.

In such a situation the appellant should submit an application for condoning the delay in lodging the appeal to the Commissioner (Appeals) alongwith the appeal and requesting to entertain the appeal after the expiry of period of limitation of thirty (30) days. The application for condoning the delay, explaining the cause of delay, should be supported with an affidavit (a statement on oath), from the appellant.

The decision of the Commissioner (Appeals) on the application for condoning the delay in lodging an appeal is final.

How is an appeal settled

An appeal before the Commissioner (Appeals) is settled, after giving the appellant an opportunity to represent and explain the point of view on the issues of disagreement, in the manner explained below.

Notice of hearing

The Commissioner (Appeals) will fix the hearing of the appeal in the sequence of appeals received in his office. The appellant and the concerned Commissioner are normally informed seven (7) days before, of the place, day and time fixed for the hearing of the appeal. *Also see under "Is there any time limit for the Commissioner (Appeals) to decide an appeal?"*.

If the appellant neither attends nor informs the Commissioner (Appeals) of the reason for not attending, the Commissioner (Appeals) may decide the appeal to the best of his judgment in the absence of the appellant.

Can the day of hearing be changed or adjourned?

Yes, the Commissioner (Appeals) may at his discretion change the day or adjourn the hearing of the appeal from time to time either on his own or on the request of the appellant or the concerned Commissioner, keeping in view the facts, circumstances and merits of the case justifying the change of day or adjournment of hearing.

Do the appellants have to attend and represent personally?

Not necessarily. The appellant has an option either, to attend and represent the appeal personally or through an "**authorized representative**" instructed in writing by a properly executed authority to do so. Both, the appellant and the representative can also jointly attend and represent the appeal.

"**Authorized representative**" could be any of the following duly authorized in writing, by way of a letter of authority or a special power of attorney, etc., to represent the appellant:

- A relative.
- A current full time employee.
- An officer of a scheduled bank with which the appellant maintains a current account or have other regular dealings.
- Any legal practitioner entitled to practice in any Civil Court in Pakistan.
- Any accountant i.e., a chartered accountant or a cost and management accountant.
- Any income tax practitioner.

Can the Commissioner (appeals) stay the recovery of demand?

Where in a particular case, the Commissioner (Appeals) is of the opinion that the recovery of tax levied under the ordinance, shall cause un due hardship to the taxpayer, he after affording an opportunity of being heard to the Commissioner against whose order appeal has been made, may stay the recovery of such tax for a period not exceeding thirty days in aggregate.

Can the grounds of appeal be changed?

Yes, the grounds of appeal can be changed with the permission of the Commissioner (Appeals) where such omission was not willful or unreasonable before the hearing of the appeal takes place. This includes adding an entirely new ground of appeal, amending, or altering the existing grounds of appeal.

How to make the submissions (verbally or in writing)?

There is no hard and fast rule for the mode of making the submissions (arguments / point of view / explanations etc.) before the Commissioner (Appeals). Generally, all submissions before the Commissioner (Appeals) are made verbally.

However, the mode of making the submissions is much dependent upon the facts and circumstances of the appeal; and the appellants, authorized representative or the Commissioner (Appeals) convenience.

It is advisable to give written arguments particularly in appeals involving many or complex issues so that nothing is left unattended.

Can any further documents, material or evidence be submitted in support of the appeal?

As a general rule the Commissioner (Appeals) cannot admit any further documents, material or evidence in support of the appeal that had not earlier produced or submitted during the course of audit or proceedings of amended assessment etc. before the Commissioner.

However in exceptional circumstances, the Commissioner (Appeals) on being satisfied that the appellant was prevented by sufficient cause from producing or submitting such documents, materials or evidence before the Taxation Officer / Commissioner, can admit the same.

What will happen at the hearing

The appellant or the appellant's representative or both are given a personal hearing by the Commissioner (Appeals) to represent and argue the appeal. The Commissioner may also attend personally to defend the assessment or order.

The burden of proof rests on the appellant to explain the case and prove that either the facts of the case are not properly appreciated or the law is incorrectly applied by the Commissioner. The appellant has to state and explain quite clearly:

- What is already settled;
- What is disputed;
- What evidence is being produced;
- What are the appellants contentions on the points of disagreement or disputes; and
- How the assessment or order appealed against is wrong.

The appellant must bring all the documents, materials and evidence that are relied upon in support of the appeal and are intended to be produced before the Commissioner (Appeals).

The Commissioner (Appeals) is empowered to call for any further details, information, explanations and material in respect of matters arising in the appeal. He is also empowered to order for conducting further enquiries by the Commissioner before deciding the appeal.

The Commissioner (Appeals) after considering the appellants arguments, counter arguments by the Commissioner, details, information, explanations and material obtained during the course of hearing of appeal, results of the enquiries ordered by him, if any, and consulting the assessment records, decides the issues of disagreement and dispute raised in the appeal.

The decision arrived at by the Commissioner (Appeals) and the grounds on which his decision is based are communicated to appellant and the Commissioner later by an order in writing.

Can the Commissioner (Appeals) remand the issue(s) under appeal for re-adjudication?

As per section 129 the Commissioner may make an order, modified or annul an assessment or decide the appeal in the manner he thinks fit.

Can the Commissioner (Appeals) enhance the assessment or tax liability?

Yes, the Commissioner (Appeals) is empowered to enhance the assessment or the tax liability arising out of any issue coming to his knowledge justifying an upward revision, during the course of hearing of appeal, whether connected or related with the appeal in hand or not. This power can be exercised after giving a reasonable opportunity to the appellant, to show cause against the proposed action.

Is there any time limit for the Commissioner (Appeals) to decide an appeal?

Yes, the Commissioner (Appeals) is required to decide an appeal lodged before him within one hundred and twenty days from the date of filing of appeal or within an extended period of sixty days, for reasons to be recorded in writing by the Commissioner (Appeals), **provided that** adjournment period at the **request of appellant** or postponement period **due to stay, appeal, remand or ADR proceedings would be excluded while computing the aforementioned period.**

In order to invoke this time limit the appellant is required to personally serve a notice on the Commissioner (Appeals) thirty days before the expiry of such time limit for deciding an appeal.

Can the matter be taken further if the parties to appeal disagree with the decision of the Commissioner (Appeals)

Yes, if the appellant disagrees partly or fully with the decision of the Commissioner (Appeals) or still believes that the assessment or amended assessment or the order as modified by the Commissioner (Appeals) is wrong otherwise, the appellant has a right to take the matter to the next appellate forum by way of a further appeal before the **Appellate Tribunal.**

The Commissioner has also a similar right of appeal before the Appellate Tribunal against the order of the Commissioner (Appeals), where he (the Commissioner) disagrees partly or fully with the decision of the Commissioner (Appeals).

Appellate Tribunal is an independent authority directly under the Ministry of Law, Justice and

Human Rights and is the last and final fact-finding authority, i.e., the income tax proceedings end after the decision of the Appellate Tribunal. The only exception, to this finality, is a Reference to the High Court on law point (issues involving interpretation of law) and then to the Supreme Court of Pakistan, if warranted.

Appeal to Appellate Tribunal

An appeal to the Appellate Tribunal is also required to be lodged:

- On the **prescribed form of memorandum and grounds of appeal (Annex II)**;
- Stating the **grounds of appeal** and **claim / pray** as explained herein above under appeal to the Commissioner (Appeals);
- Payment of **prescribed fee²**; and
- Lodged within the **time limit²** allowed for this purpose.

Complete the **prescribed form of memorandum and grounds of appeal** in quintuplicate (five copies), three copies for the Appellate Tribunal, one copy for the Commissioner and one copy for the appellant's own records.

Prescribed fee², for an appeal to Appellate Tribunal is Rs. 2,000. An appeal without payment of the prescribed appeal fee is neither acceptable nor maintainable.

Time limit² for filing an appeal before the Appellate Tribunal is sixty (60) days from the date of receipt of decision of the Commissioner (Appeals).

If an appeal is not filed, as explained above, the assessment, amended assessment, penalty or any other order as modified by the Commissioner (Appeals) is usually final and cannot be changed.

Documents/certificates: required to be submitted alongwith the appeal (three copies of the memorandum and grounds of appeal) to the Appellate Tribunal are as under:

- Two copies of the decision of the Commissioner (Appeals), one of which

should be an **attested copy**. An “**attested copy**” is the one you normally receive from the Commissioner or the Commissioner (Appeals).

- Two copies of the assessment, amended assessment or other order, as the case may be, one of which should be an attested copy;
- Certificate that a copy of the memorandum and grounds of appeal has been forwarded to the Commissioner by Registered Acknowledgment Due Post (**Annex III**).

As a standard practice, the submissions (arguments / point of view / explanations etc.) before the Appellate Tribunal are made verbally. It is only in some exceptional circumstances that the tribunal may allow or direct to substantiate the verbal submissions in writing. However, comparative statements of facts and figures are normally entertained.

The appellant or the appellant's representative or both are given a personal hearing by the tribunal to represent and argue the appeal. The Commissioner is represented by a “Departmental Representative” to defend the assessment, amended assessment or other order appealed against and to defend or contest the decision of the Commissioner (Appeals), as the case may be. If necessary, the department is also represented by a legal advisor.

The Appellate Tribunal has restricted powers to enhance the assessment or the tax liability as compared to the Commissioner (Appeals). The Tribunal can invoke this power only in respect of an issue coming to its knowledge that is connected or related to the grounds of appeal. This power can be exercised after giving a reasonable opportunity to show cause against the proposed action.

Other applicable principles, conditions and requirements in respect of:

- Sending the copy of memorandum and grounds of appeal to the Commissioner;
- Extension in time for filing an appeal;
- Notice of hearing of appeal;
- Change of day of hearing or adjournment;
- Attendance to the hearing of appeal;
- Addition, amendment or alteration of grounds of appeal;
- Proceedings of appeal;

- Communication of the decision;

are same as in case of an appeal before the Commissioner (Appeals)

How long does it take for the appellate tribunal to decide the appeal?

The Appellate Tribunal is obliged to decide the appeal within six months of its filing.

Can the appeal be withdrawn?

Yes, the appellant can withdraw the appeal with the permission of the Commissioner (Appeals) or the Appellate Tribunal, as the case may be, by making a request in writing.

The permission of Commissioner (Appeals) or the Appellate Tribunal is necessary to avoid the withdrawal of appeals where the Commissioner (Appeals) or the Appellate Tribunal has invoked their powers of enhancement.

Is balance tax payable in the meantime?

An assessment, amended assessment or other order under the Income Tax Ordinance, 2001 and the related tax liability remains enforceable even if an appeal against such an order has been preferred before the Commissioner (Appeals) or the Appellate Tribunal.

Under the Income Tax Ordinance, 2001, invoking of right of an appeal before the Commissioner (Appeals) or the Appellate Tribunal does not mean that the assessment, amended assessment or other order appealed against has become inoperative or the tax demand raised is not payable till the decision of appeal.

However, the Appellate Tribunal is empowered to grant stay against recovery of the tax, initially for **180** days.

*Thus, the recovery of the tax liability can always be enforced unless stayed by the Appellate Tribunal. It is advisable to properly evaluate the undisputed and disputed portion of the tax liability and the undisputed portion of the tax liability discharged / paid as early as possible to avoid the levy of **default surcharge**.*

Is default surcharge (interest) payable?

Yes, default surcharge (interest) at the rate of "KIBOR" plus 3% per quarter is charged on all delayed payments of the tax from the date originally due to the date of actual payment irrespective of the fact that an appeal before the Commissioner (Appeals) or the Appellate Tribunal has been made. Even under exceptional circumstances, where the recovery of tax is stayed or allowed to pay in installments, the charge of default surcharge is mandatory.

However, when the tax liability stands modified as a result of decision in appeal or for any other reason the amount of default surcharge also stands automatically modified and re-calculated on the revised tax liability but from the date it was originally due to the date it is actually paid.

Within the 90 days of the communication of the order of Appellate Tribunal, the aggrieved party can file a reference before the High Court of competent jurisdiction on a point of law.

Definitions

Following terms used in this brochure are explained in our brochure "**Basic Concepts of Income Tax**":

- **Association of persons**
- **Company**
- **Heads of income**
- **Non-resident**
- **Person**
- **Tax year**

The term "**statement of income subject to separate charge/income subject to final tax/separate block of income**" is explained in our brochure "**Income subject to separate charge, final tax and fixed tax regimes of Income Tax**".

"**Principal Officer**" includes:

- A director, a manager, secretary, agent, accountant or any similar officer; and
- Any **person** connected with the management or administration of the **company** or **association of persons** upon whom the Commissioner has served a notice of treating him as the principal officer thereof.

Form of Appeal to the Commissioner (Appeals)

APPEAL NO. _____
 APPEAL DATE _____
 (For office use only)

To The Commissioner (Appeals)

 Zone

Amount of appeal fee paid Date of payment of appeal fee - -

Amount of tax demand based on return of income. Date of payment of. - -

Amount of tax levied additionally

Whether requirement of tax payment for filing of appeal met or not? Yes No.

National Tax Number of Appellant

Tax Year Zone Circle Jurisdiction

Name of Appellant

Appellants Status" Individual AOP Company Any other for appeals for AY 2002-2003
 (Pl. encircle the appropriate box)

Address of Appellant

Name of Authorized Representative (if any)

Status of Representative CA C&MA ADV ITP AR (Pl. encircle the appropriate box)

Address to which the notice may be sent

Name of the Commissioner (who passed the order)

CIT Code

Income declared Assessed

Signature of the official _____
 Who received the appeal _____
 Name _____
 (in capital letter)
 Designation _____

Tax Assessed

a) Income tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
b) Additional Tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
c) Penalty	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
d) Surcharge	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
e) Others	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
f) Total	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
g) Undisputed liability. This shall not be less than the tax due on the basis of return	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
h) Disputed Tax Demand	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

General Guidelines

1. Indicate the section and sub-section of the Income Tax Ordinance under which appeal filed.
2. Where payment made on more than one date please give details on a separate Sheet.
3. AOP: Association of Persons
4. CMA: Cost & Management Accountant.
5. ADV: Advocate
6. AR : Authorized Representative

i) Amount out of (g) paid _____ (j) Total amount of (g) and (h) paid _____

N.B. (i) The appeal should be filed in duplicate.
 (ii) The appeal should be accompanied by the Notice of Demand and/or a copy of the assessment appeal against, as the case may be.

GROUNDS OF APPEAL
(Attach separate sheets, if required)

- 1.
- 2.
- 3.
- 4.

BRIEF CLAIM IN APPEAL/ PRAYER

VERIFICATION

1. I, _____ S/o _____
the proprietor/partner/managing director/member of M/s. _____
the appellant, do hereby declare that whatever is stated above is true to the best of my knowledge and belief.
2. I am competent to file the appeal in my capacity as _____.
3. I further certify that a true copy of this form of appeal has been sent by Registered Post/ AD/ Courier service, or delivered to the concerned officer personally to the Commissioner/ Circle _____ Zone/ Jurisdiction _____ on _____ (date)

Signature of Appellant _____
Name (in capital letters) _____
NIC Number of person signing the appeal _____

The form of appeal and verification form appended thereto shall be signed:-

- (a) in case of an individual by the individual himself
- (b) in case of a company by the principal officer
- (c) In case of AOP by member/partner

_____ *This portion is for official use* _____

Appeal received by transfer
From Zone/Range

Date appeal received
by transfer

In ward register No.

--	--	--	--	--	--	--	--	--	--

--	--	--	--	--

Appeal transferred to
Zone/Range

Date of appeal
transferred out

Outward register No.

--	--	--	--	--	--	--	--	--	--

--	--	--	--	--

UDC/LDC/ Officer of Appeal Section _____
(Initial)

CIT(Appeal) _____
(Initial)

APPEAL ACKNOWLEDGEMENT RECEIPT

Appeal Zone / _____, _____ City

National Tax No.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Appeal No. _____

Appellants Name _____

Signature of Appellant _____

Date of receipt of
Appeal _____

Signature, and name of receiving Official
Designation _____

**FORM OF APPEAL TO THE TRIBUNAL UNDER SECTION 131 OF
THE INCOME TAX ORDINANCE, 2001**

No _____ of 20____

Appellant	Vs	Respondent
Income Tax Office in which assessment was made and one in which it is located.		
Tax year to which the appeal relates.		
Section of the Income Tax Ordinance, 2001 under which Commissioner passed the order		
Commissioner (Appeals) passing the appellate order.		
Date of communication of the order appealed against		
Address to which notices may be sent to the appellant		
Address to which notices may be sent to the respondent.		
Claim in appeal		

GROUND OF APPEAL

Signed (Appellant)

Signed (Authorized Representative, if any)

VERIFICATION

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

Verified to day, 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 a 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.

Annex III

Certificate

This is to certify that a copy of the Memorandum and Grounds of appeal in the case of
Appellant _____ Vs
Responent _____
has been forwarded to the Taxation Officer/Commissioner, LTU/RTO _____
On _____ through Registered AD Post as required by Rule 12 of the
the Appellate Tribunal Rules, 1981.

Dated: _____

Signed (Appellant)

Facilitation and Taxpayer Education Material available on our
website www.fbr.gov.pk

Income Tax:

- Income Tax Ordinance, 2001;
- Income Tax Rules, 2002;
- Income Tax Notifications (SRO's issued by the Federal Government);
- Income Tax Circulars (Clarifications issued by the Federal Board of Revenue);
- Income Tax Forms (Registration form, return forms, withholding tax statements, tax deposit form);
- Computer Software (Withholding tax statements);
- Avoidance of Double Tax Treaties with other countries;
- Publications and brochures

Sales Tax

- Sales Tax Act, 1990;
- Sales Tax Rules, 2006;
- Sales Tax Special Procedure Rules, 2007;
- Sales Tax Special Procedure (Withholding) Rules, 2007
- Sales Tax Notifications (SRO's issued by the Federal Government);
- Sales Tax General Orders;
- Sales Tax Circulars/Rulings (Clarifications issued by the Federal Board of Revenue);
- Sales Tax Forms (Registration form, return forms, tax deposit form);
- Computer Software (Refund claim);
- Publications and brochures

Federal Excise Duty

- Federal Excise Act, 2005;
- Federal Excise Rules, 2005;
- Federal Excise Notifications (SRO's issued by the Federal Government);
- Federal Excise General Orders;
- Federal Excise Circulars/Rulings (Clarifications issued by the Federal Board of Revenue);
- Federal Excise Forms (Return forms);
- Publications and brochures

On line information services:

- Registration (Income Tax, Sales Tax and Federal Excise Duty);
- Registration Application Status (Income Tax and Sales Tax);
- Registered Taxpayers Verification (Income Tax and Sales Tax);
- Active taxpayers list;

F A T E
“Facilitation and Tax Education “
is the key to Voluntary Compliance
and
Voluntary Compliance is the key to
“**Better Revenues**”