

LAHORE HIGHCOURT RAWALPINDI BENCH RAWALPINDI

No 223 / Writ

Dated 11/7 2013

230-

From

The Deputy Registrar (Judicial)
Lahore High Court Rawalpindi
Bench, Rawalpindi

To

[Handwritten signature]
15 JUL 2013
M(L)

1. The Commissioner Inland Revenue, Regional Tax Office, Rawalpindi, 12-Mayo Road, Opposite Kichehry, Rawalpindi.
2. The Chief Commissioner Inland Revenue, RTO, Rawalpindi, 12-Mayo Road, Opposite Kichehry, Rawalpindi.
3. Federal Board of Revenue, FBR Building, 5-Constitution Avenue, Islamabad through its Chairman.

Subject: Writ Petition No. 1583-2013

M/s Diamond CNG Vs the Chief Commissioner Inland Revenue.

Chief (L)
S (Lita)
S (SDT)
SS (L)
SS (IDT)
SS (I.DT)
SS (TO-I)
SS (TO-II)
SS (Lita)
PS

Memo.

I am directed to forward a copy of this Court Order dated 27.06.2013 passed by Hon'ble Justice Ijaz Ahmad along with a copy of writ petition and annexure for information and immediate compliance in the above noted case.

You are hereby directed to submit requisite report & parawise comments to this Court within two weeks.

Kindly acknowledge the receipt.

94549-R
FBR e-DOX Dy. No. _____
Recd. in Ch. Secit
on 15 JUL 2013

FBR e-Dox No. 94549-R
Received in M(L) Office on 16-07-13

[Handwritten signature]
16/7/13

SS/CL-11

[Handwritten signature]
Assistant Registrar (Judl)
For Deputy Registrar (Judl)

ORDER SHEET**IN THE LAHORE HIGH COURT, RAWALPINDI BENCH,
JUDICIAL DEPARTMENT.**

W.P.No.1583 of 2013.

M/s Diamond CNG.

Vs.

The Commissioner Inland Revenue, etc.

S.No. of order/ Proceeding	Date of order/ Proceeding	Order with signature of Judge, and that of parties of counsel, where necessary.
----------------------------	---------------------------	---

27.06.2013 Mr.Shaukat Ali Qureshi, Advocate.

Seeks refund of the advance tax.

2. Copies of this petition be sent to the respondents. They shall submit parawise comments to this petition within two weeks. The case be relisted thereafter.

C.M.No.1/2013.

3. Notice. It will not operate as an injunctive order.

C.M.No.2/2013.

4. The exemption from production of certified copies of the documents sought for is allowed subject to all just and legal exceptions.



(Signature)
(IJAZ AHMAD)
JUDGE

TRUE/COPY

(Signature)
Section
Lahore High Court
Rawalpindi Bench

228

IN THE LAHORE HIGH COURT, RAWALPINDI BENCH,
RAWALPINDI

WP No. ____/2013

M/s Diamond CNG etc

.....Petitioners

VS

The Commissioner Inland Revenue etc

.....Respondents

**WRIT PETITION UNDER ART 199 OF THE CONSTITUTION OF
ISLAMIC REPUBLIC OF PAKISTAN, 1973**


INDEX

Sr. #	Description	Annexes	Page No.
1.	Memo of Petition with Affidavit		1-20
2.	Copy of Judgment	I	21-39
3.	Copy of FTO's Decision	II	40-43
4.	Copies of Statement / Returns	III-XXXV	44-187
5.	Copy of Petitioner's letter dated 27-07-2012	XXXVI	188
6.	Copy of Respondent's letter dated 15.1.2013 (Impugned)	XXXVII	189
7.	Copies of Order for Refunds	XXXVIII-XL	190-192
8.	Petition for grant of stay with affidavit		193-205
9.	Exemption Application u/s 151 of CPC with affidavit		206-218
10.	Power of Attorney		219




Petitioner

Through


SHAUKAT ALI QURESHI
Advocate High Court,
Flat No.26, HMC Market,
Taxila.
CC No. 723

IN THE LAHORE HIGH COURT, RAWALPINDI
BENCH, RAWALPINDI

WP No. /2013

1. M/s Diamond CNG
PD 1135 Stadium Road,
Pindora, Rawalpindi through
its Managing Partner, Liaqat Ali Tarrar
2. M/s Satellite Gas,
B-1255, Satellite Town,
Rawalpindi through its Managing
Partner, Muhammad Azram
3. M/s Butt Brothers,
Amjad Building, Jehlum Road,
Morgah, Rawalpindi through
its owner Mohammad Hanif
4. M/s Pak CNG Station,
01, 1st Floor, Al-Aziz Plaza,
Bostan Khan Road, Rawalpindi
through its owner Muhammad Safdar Janjua
5. M/s Fuel Mart, Al-Aziz Plaza,
Bostan Khan Road, Rawalpindi
through its owner Abdul Khaliq
6. M/s Sun Gas Station, 9-B,
Commercial Centre, Satallite Town,
Rawalpindi through its Managing
Partner Abdul Khaliq
7. M/s Diamond CNG, Mouza Kotha
Kalan, Near High Court, Rawalpindi
through its Managing Partner Ramzan Ali
8. M/s Crystal CNG, Main Chakri Road,
Opp. Pir Mehr Ali Shah Town,
Rawalpindi through its Managing
Partner, Ramzan Ali
9. M/s Irfan Kandaan (Pvt) Ltd.
Plot No. 847-B, Commercial
Centre Satellite Town,
Rawalpindi through its
Director Muhammad Ali Tariq
10. M/s Italian Gas (Pvt) Ltd,
H. No. O-614/A, Kartarpura,
Rawalpindi through its Chief
Executive Muhammad Tanveer Anjam



11. M/s Kandan Hydrocarbon (Pvt) Ltd,
847-B, Commercial Market, Satellite
Town, Rawalpindi, through its
Director Muhammad Ali Tariq

.....Petitioners

VS

1. The Commissioner Inland Revenue, Regional Tax Office,
Rawalpindi, 12-Mayo Road, Opposite Kichehry,
Rawalpindi
2. The Chief Commission Inland Revenue, RTO,
Rawalpindi, 12-Mayo Road, Opposite Kichehry,
Rawalpindi
3. Federal Board of Revenue, FBR Building, 5-Constitution
Avenue, Islamabad through its Chairman

.....Respondents

**WRIT PETITION UNDER ART 199 OF THE
CONSTITUTION OF ISLAMIC REPUBLIC OF
PAKISTAN, 1973**

It is respectfully stated,



- 1- That all the petitioners are owners of CNG stations, operating the business of CNG in the jurisdiction of the Regional Tax Office (RTO) Rawalpindi i.e. the Respondent No. 1.



- 2- This petition represents a community of interest and hence one petition is maintainable.



3- That the petitioners are earning their income out of sole business of CNG operation having no other source of income.

4- That the income of the petitioners is subjected to tax @4% of gas consumption charges deductible/ payable along with monthly gas bills in advance as Final Tax u/section 234A of the Income Tax Ordinance 2001 which is not adjustable under any other head of income Section 234A is re-produced hereunder for convenience:-

"a) There shall be collected advance tax at the rate specified in Division VIB of Part III of the First Schedule on the amount of gas bill of a Compressed Natural Gas station.



b) The person preparing gas consumption bill shall charge advance tax under sub-section (1) in the manner gas consumption charges are charged.



c) The tax collected under this section shall be a final tax on the income of a CNG station arising from the consumption of the gas referred to in sub-section (a).



d) The taxpayers shall not be entitled to claim any adjustment of withholding tax collected or

deducted under any other head, during the tax year."

5- That, through an amendment in first schedule to Income Tax Ordinance, 1984, vide Finance Act, 2008, a further advance tax @10% has been made deductible / chargeable u/s 235 ibid on the amount of electricity bill of the petitioner's CNG Stations section 235 is also reproduced here below for ready reference:-

"1) There shall be collected advance tax at the rates specified in Part-IV of the First Schedule (i.e. 10%) on the amount of electricity bill of a commercial or industrial consumer.



2) The person preparing electricity consumption bill shall charge advance tax under sub-section (1) in the manner electricity consumption charges are charged.



3) Advance tax under this section shall not be collected from a person who produces a certificate from the Commissioner that his income during tax year is exempt from tax.



4) under this section:-

a) in the case of taxpayer other than a company, tax collected upto bill amount of thirty thousand rupees per month shall be treated as

minimum tax on the income of such persons and no refund shall be allowed;

224

b) in the case of a taxpayer other than a company, tax collected on monthly bill over and above thirty thousand rupees per month shall be adjustable; and

c) in the case of a company, tax collected shall be adjustable against tax liability."

6- That the imposition of advance tax @10% imposed under section 235, in ~~addition to the tax @4% u/s-~~ 234 as Final Tax, had been challenged vide Writ Petition No. 3253/2010 before this honourable High Court and this honourable court declared this advance tax @10% deducted at source u/s-235 ibid, as exempt and refundable to the CNG stations whom are deriving their income solely out of CNG business having no other source of income.



(Copy of judgment annexed as I)

7- That the learned Tax Ombudsman, while deciding a complaint No. 538/LHR/IT/400/1025/2012 on the same issue held the refusal of refund as maladministration and allowed the refund to the complainant in light of the judgment of this honorable court (Supra).

(Copy of Finding of FTO annexed as II)

223

8- That because the petitioners have already discharged their tax liabilities by paying tax @4% u/s 234A as final tax and deriving their income solely out of CNG operation having no other source of income therefore the tax paid u/s-235 @10% is refundable to the petitioners.



9- That the petitioners e-filed the statements u/s-115(4) or the Return u/s-114 ibid and claimed refunds of the following amounts deducted as advance tax @10% u/s-235 ibid and declared as exempt and refundable by this honourable court.

Sr. No.	Petition No.	Refund claimed for the				Total
		Tax year 2009	Tax year 2010	Tax year 2011	Tax year 2012	
1	M/s Diamond CNG, Stadium Road	145791/-	144086/-	196040/-	187329/-	673246/-
2	M/s Satellite Gas	228464/-	228037/-	168243/-	164084/-	788828/-
3	M/s Butt Brothers	Yet to be calculated				
4	M/s Pak CNG Station	----	---	----	82252/-	82252/-
5	M/s Fuel Mart	---	---	61342/-	180366/-	241708/-
6	M/s Sun Gas Station	231838/-	244968/-	254489/-	210767/-	942062/-
7	M/s Diamond CNG, Mouza Kotha Kalan	---	30428/-	203617/-	190655/-	424900/-
8	M/s Crystal CNG	---	---	---	123585/-	123585/-
9	M/s Irfan Kandaan (Pvt) Ltd.	334323/-	323786/-	302660/-	---	960769/-
10	M/s Italian Gas (Pvt) Ltd	---	---	29591/-	317139/-	346730/-
11	M/s Kandan Hydrocarbon (Pvt) Ltd	301487/-	273371/-	239523/-	---	814381/-

(Copies of statement /Returns showing the amount of tax Refundable are annexed as III to XXXV)

222

10- That as per law embodied under sub-section (4) of Section 170, the respondent is required to issue order for refund of tax to petitioner with sixty days but it has not so far been issued.

11- That the petitioners requested the respondent again vide letter dated 27-07-2012 to issue the refund orders but the respondent declined the same vide its letter dated 15-01-2013 stating reason therein that the refund claim cannot be entertained because the petitioners are not entitled to claim adjustment of withholding tax u/s-234A so collected with threat to reject the claim.



(Copy of petitioner's letter dated 27-07-2012 annexed as XXXVI)

(Copy of respondent's letter dated 15-01-2013 annexed as XXXVII)

12- That the respondent contrary to the stance taken by him in petitioner's cases vide its letter dated 15-01-2013, he allowed refund of similar nature in Multan, Sialkot and Islamabad Regions through relevant Regional Tax Offices (RTO's).

(Orders for refund of tax are attached as evidence as annexed- XXXVIII to XL) 22/

13- This is a discriminatory treatment of the respondent with petitioners in clear violation of fundamental right of the petitioners guaranteed of u/Art 25 of the Constitution of Pakistan.

14- That the respondent was duty bound under section 235 & 170 of the Income Tax Ordinance 2001 r/w above referred judgment of this honourable High Court and the finding of honourable Federal Tax Ombudsman to allow the refund, refusal of which is violative of fundamental rights of the petitioners guaranteed under Art 4, 24 & 25 of the constitution of Pakistan, 1973.



15- That the petitioners have no other adequate and efficacious remedy available to them but to invoke the constitutional jurisdiction of this honourable court for redressal of grievances.

PRAYER:

1. Under the circumstances of the case, it is therefore very humbly prayed that letter dated 15-01-2013 issued by the respondent may very graciously be

declared illegal and without lawful authority and the respondent may also very kindly be directed to issue the order for refund of tax claimed by the petitioners for the tax year 2009 to 2012 shown in returns filed with the respondent in the interest of justice.

220

2. Any other relief deemed just and proper may also be

granted.



[Signature]

Petitioners



Through

[Signature]

SHAUKAT ALI QURESHI

Advocate High Court,
Flat No.26, HMC Market,
Taxila.

CC No. 17479

Cell # 0333-5128379



Verification:

Per-instruction it is verified that no any appeal petition review or revision has been filed in any other court or the Supreme Court.

[Signature]
Counsel

Books Referred:

1. Income Tax Ordinance, 2001
2. Constitution of Islamic Republic of Pakistan, 1973

219

IN THE LAHORE HIGH COURT, RAWALPINDI

BENCH, RAWALPINDI

WP No. /2013

M/s Diamond CNG etc

.....Petitioners

VS

The Commissioner Inland Revenue etc

.....Respondents



**WRIT PETITION UNDER ART 199 OF THE
CONSTITUTION OF ISLAMIC REPUBLIC OF
PAKISTAN, 1973**

AFFIDAVIT

I, Liaqat Ali Tarrar, Managing Partner, M/s Diamond CNG, Stadium Road, Rawalpindi do hereby solemnly affirm and declare under: -

That the contents of the Writ Petition are true and correct to the best of my knowledge and belief and nothing has been kept concealed there from.

Deponent

Verified on oath this 26th day of Mar 2013 at Rawalpindi that the contents of the above statement are true and correct to the best of my knowledge and belief and nothing has been concealed therein.

Deponent

ATTESTED

Certificate that the information
has been given to me
by the deponent on
this date 31-3-2013 at
Rawalpindi

Liaqat Ali Tarrar
Shaukat Ali Qureshi

Mulla Noor Muhammad
Advocate
OATH Commissioner

Acho



IN THE LAHORE HIGH COURT, RAWALPINDI

BENCH, RAWALPINDI

WP No. ____/2013

M/s Diamond CNG etc

.....Petitioners

VS

The Commissioner Inland Revenue etc

.....Respondents

**WRIT PETITION UNDER ART 199 OF THE
CONSTITUTION OF ISLAMIC REPUBLIC OF
PAKISTAN, 1973**

AFFIDAVIT

I, Muhammad Azram, Managing Partner, M/s Satellite Gas, Satellite Town, Rawalpindi do hereby solemnly affirm and declare under: -



That the contents of the Writ Petition are true and correct to the best of my knowledge and belief and nothing has been kept concealed there from.



M. Azram
2

Deponent



Verified on oath this 26th day of Mar 2013 at Rawalpindi that the contents of the above statement are true and correct to the best of my knowledge and belief and nothing has been concealed therein.

M. Azram
2

Deponent

ATTESTED

Certified that the above affirmation was made on this 31 day of Mar 2013 at Rawalpindi before me, Shaukat Ali Bureshi, District Commissioner, Rawalpindi.

Shaukat Ali Bureshi
M. Azram
2



IN THE LAHORE HIGH COURT, RAWALPINDI

BENCH, RAWALPINDI

WP No. ____/2013

M/s Diamond CNG etc

.....Petitioners

VS

The Commissioner Inland Revenue etc

.....Respondents

**WRIT PETITION UNDER ART 199 OF THE
CONSTITUTION OF ISLAMIC REPUBLIC OF
PAKISTAN, 1973**

AFFIDAVIT



I, Mohammad Hanif, Owner, M/s Butt Brothers, Jehlum Road, Morgah, Rawalpindi do hereby solemnly affirm and declare under: -

That the contents of the Writ Petition are true and correct to the best of my knowledge and belief and nothing has been kept concealed there from.

M. Hanif

Deponent

Verified on oath this 26th day of May 2013 at Rawalpindi that the contents of the above statement are true and correct to the best of my knowledge and belief and nothing has been concealed therein.

M. Hanif
Deponent

ATTESTED

Certificate that the above affirmation was declared on oath on 31/5/13 his day at Taxila Dist. Rawalpindi identified by Shahid Ali Qureshi

[Signature]

Malik [Signature]
OATH Commissioner

M. Hanif
[Signature]



IN THE LAHORE HIGH COURT, RAWALPINDI

BENCH, RAWALPINDI

WP No. ____/2013

M/s Diamond CNG etc

.....Petitioners

VS

The Commissioner Inland Revenue etc

.....Respondents

**WRIT PETITION UNDER ART 199 OF THE
CONSTITUTION OF ISLAMIC REPUBLIC OF
PAKISTAN, 1973**

AFFIDAVIT



I, Muhammad Safdar Janjua, Owner, M/s Pak CNG Station, Bostan Khan Road, Rawalpindi do hereby solemnly affirm and declare under: -



That the contents of the Writ Petition are true and correct to the best of my knowledge and belief and nothing has been kept concealed there from.



M. Safdar
Deponent

Verified on oath this 26th day of Nov 2013 at Rawalpindi that the contents of the above statement are true and correct to the best of my knowledge and belief and nothing has been concealed therein.

M. Safdar
Deponent

ADVOCATE
Certification of the above affirmation was made on this date being the _____ day of _____ 2013.
This document is signed by _____
Attested by _____
Malik Meer Muhammad
Associate
OATH Commissioner



Muhammad Safdar Janjua
Attested by
Malik Meer Muhammad
Associate
OATH Commissioner

IN THE LAHORE HIGH COURT, RAWALPINDI

BENCH, RAWALPINDI

WP No. ____/2013

M/s Diamond CNG etc

.....Petitioners

VS

The Commissioner Inland Revenue etc

.....Respondents

**WRIT PETITION UNDER ART 199 OF THE
CONSTITUTION OF ISLAMIC REPUBLIC OF
PAKISTAN, 1973**

AFFIDAVIT

I, Abdul Khaliq, Owner, M/s Fuel Mart, Bostan Khan Road, Rawalpindi
do hereby solemnly affirm and declare under: -



That the contents of the Writ Petition are true and correct to the best of
my knowledge and belief and nothing has been kept concealed there
from.

Abdul Khaliq
Deponent

Verified on oath this 26th day of Mar 2013, at Rawalpindi that the
contents of the above statement are true and correct to the best of my
knowledge and belief and nothing has been concealed therein.

Abdul Khaliq
Deponent

TESTIFIED

Certificate of the above affirmation
was declared on oath on the
his day 31/03/13
taxila District Rawalpindi
identified by Abdul Khaliq

Shakhat Ali Qureshi
Mulla Nazir Shabir
Advocate
OATH Commissioner

Shakhat Ali Qureshi



IN THE LAHORE HIGH COURT, RAWALPINDI

BENCH, RAWALPINDI

WP No. ____/2013

M/s Diamond CNG etc

.....Petitioners

VS

The Commissioner Inland Revenue etc

.....Respondents

**WRIT PETITION UNDER ART 199 OF THE
CONSTITUTION OF ISLAMIC REPUBLIC OF
PAKISTAN, 1973**

AFFIDAVIT



I, Abdul Khaliq, Managing Partner, M/s Sun Gas Station, Satellite Town, Rawalpindi do hereby solemnly affirm and declare under: -



That the contents of the Writ Petition are true and correct to the best of my knowledge and belief and nothing has been kept concealed there from.



Abdul Khaliq

Deponent

Verified on oath this 26th day of Mar 2013 at Rawalpindi that the contents of the above statement are true and correct to the best of my knowledge and belief and nothing has been concealed therein.

Malik Nadeem

Deponent

AFFIRMED

Certificate that the above affirmation was declared on _____ his day _____ Faxiala Distt Rawalpindi identified by _____

Malik Nadeem
OATH Commissioner

31/3/13
Abdul Khaliq
Solemnly

Abdul Khaliq



IN THE LAHORE HIGH COURT, RAWALPINDI

BENCH, RAWALPINDI

WP No. ____ /2013

M/s Diamond CNG etc

.....Petitioners

VS

The Commissioner Inland Revenue etc

.....Respondents

**WRIT PETITION UNDER ART 199 OF THE
CONSTITUTION OF ISLAMIC REPUBLIC OF
PAKISTAN, 1973**

AFFIDAVIT

I, Ramzan Ali, Managing Partner, M/s Diamond CNG, Mouza Kotha Kalan, Rawalpindi do hereby solemnly affirm and declare under: -



That the contents of the Writ Petition are true and correct to the best of my knowledge and belief and nothing has been kept concealed there from.

Ramzan Ali

Deponent

Verified on oath this 26th day of Mar 2013 at Rawalpindi that the contents of the above statement are true and correct to the best of my knowledge and belief and nothing has been concealed therein.

Ramzan Ali

Deponent

Certified that the information
was declared on 31/3/13
his day 31/3/13
at Rawalpindi
certified by Ghakat Ali

Malik Ghakat Ali
Advocate
OATH Commissioner

Ramzan Ali
Advo



IN THE LAHORE HIGH COURT, RAWALPINDI

212

BENCH, RAWALPINDI

WP No. _____/2013

M/s Diamond CNG etc

.....Petitioners

VS

The Commissioner Inland Revenue etc

.....Respondents

**WRIT PETITION UNDER ART 199 OF THE
CONSTITUTION OF ISLAMIC REPUBLIC OF
PAKISTAN, 1973**

AFFIDAVIT



I, Ramzan Ali, Managing Partner, M/s Crystal CNG, Main Chakri Road, Rawalpindi do hereby solemnly affirm and declare under: -



That the contents of the Writ Petition are true and correct to the best of my knowledge and belief and nothing has been kept concealed there from.



[Signature]

Deponent

Verified on oath this 26th day of May, 2013 at Rawalpindi that the contents of the above statement are true and correct to the best of my knowledge and belief and nothing has been concealed therein.

[Signature]
Deponent

NOTED
Certificate of the above information was declared on this 31/05/13 his day at Rawalpindi by Ramzan Ali identified by Shaukat Ali Bureed
Muhammad Muhammad
OATH Commissioner



[Signature]

IN THE LAHORE HIGH COURT, RAWALPINDI

BENCH, RAWALPINDI

WP No. ____/2013

M/s Diamond CNG etc

.....Petitioners

VS

The Commissioner Inland Revenue etc

.....Respondents

**WRIT PETITION UNDER ART 199 OF THE
CONSTITUTION OF ISLAMIC REPUBLIC OF
PAKISTAN, 1973**

AFFIDAVIT



I, Muhammad Ali Tariq, Director, M/s Irfan Kandaan (Pvt) Ltd, Satellite Town, Rawalpindi do hereby solemnly affirm and declare under: -

That the contents of the Writ Petition are true and correct to the best of my knowledge and belief and nothing has been kept concealed there from.

Deponent

Verified on oath this 26th day of Nov 2013 at Rawalpindi that the contents of the above statement are true and correct to the best of my knowledge and belief and nothing has been concealed therein.

Deponent

Certificate of the Oath Commission was duly taken on this day of 31/11/13 at Rawalpindi and verified by Slawat Ali Qureshi

OATH COMMISSIONER

Muhammad Ali Tariq
D. Ali



IN THE LAHORE HIGH COURT, RAWALPINDI

BENCH, RAWALPINDI

WP No. _____/2013

M/s Diamond CNG etc

.....Petitioners

VS

The Commissioner Inland Revenue etc

.....Respondents

**WRIT PETITION UNDER ART 199 OF THE
CONSTITUTION OF ISLAMIC REPUBLIC OF
PAKISTAN, 1973**

AFFIDAVIT



I, Muhammad Tanveer Anjam, Chief Executive, M/s Italian Gas (Pvt) Ltd, Kartarpura, Rawalpindi do hereby solemnly affirm and declare under: -



That the contents of the Writ Petition are true and correct to the best of my knowledge and belief and nothing has been kept concealed there from.



Deponent

Verified on oath this 26th day of Nov, 2012 that the contents of the above statement are true and correct to the best of my knowledge and belief and nothing has been concealed therein.

Deponent

Sworn and affirmed before me on this 31/08/12 day of August 2012 at Rawalpindi by Muhammad Tanveer Anjam identified by Shaukat Ali Qureshi
Notary Public for Islamabad
OATH Commissioner



IN THE LAHORE HIGH COURT, RAWALPINDI

BENCH, RAWALPINDI

WP No. ____/2013

M/s Diamond CNG etc

.....Petitioners

VS

The Commissioner Inland Revenue etc

.....Respondents

**WRIT PETITION UNDER ART 199 OF THE
CONSTITUTION OF ISLAMIC REPUBLIC OF
PAKISTAN, 1973**



AFFIDAVIT

I, Muhammad Ali Tariq, Director, M/s Kandan Hydrocarbon (Pvt) Ltd, Satellite Town, Rawalpindi do hereby solemnly affirm and declare under: -

That the contents of the Writ Petition are true and correct to the best of my knowledge and belief and nothing has been kept concealed there from.

Deponent

Verified on oath this 26th day of Mar, 2013 at Rawalpindi that the contents of the above statement are true and correct to the best of my knowledge and belief and nothing has been concealed therein.

Deponent

Certified that the above affirmation was done on this 31/12 his day at Rawalpindi before me defined by Shaukat Ali Tariq Advocate OATH Commissioner



Advd

28. Sections 159(1) and 235 (3) of the Ordinance can therefore be read down to include "final tax clauses" within the meaning of exemption under the said sections. The Commissioner, therefore, while issuing an exemption certificate, will also consider the cases falling under final tax clauses.

29. I, therefore, hold the petitioners entitled to an exemption certificate under section 159(1) of the Ordinance once it is established to the satisfaction of the Commissioner concerned that the final tax has been fully discharged under sections 156A and 234A of the Ordinance and that there is no other income of the petitioners. The said exemption certificate will be valid for the purposes of section 235(3) of the Ordinance.

30. The petitioners are directed to approach the concerned Commissioners under section 159(1) of the Ordinance who on receipt of the application of the tax payer will issue exemption certificates after verification that the petitioners have no other income but the one accruing under sections 156A and 234 of the Ordinance and that the liability of final tax has been fully discharged.

31. Before parting with the judgment it is clarified that in case the said certificate is not issued to the petitioners on the ground that the petitioners have other source of income, the amount of income tax in the electricity bills which was stayed during the pendency of these

CE
14

petitions shall stand revived and the petitioners shall be liable to pay the same. In such a situation respondent electricity companies are directed to issue the said bills immediately along with the tax liability withheld by this court. 207

32. For the above reasons these petitions are allowed in the above terms.

(Syed Mansoor Ali Shah)
Judge

APPROVED FOR REPORTING

M. Tahir*

CSO verified
A

SCHEDULE A

206

Sr.No.	Writ petition No.	Title
1.	W.P.No. 1241/2010	Haider Petroleum vs. FOP etc.
2.	W.P.No.1773/2010	Al-Jehad Filling Station etc. vs. FOP etc.
3.	W.P.No.1774/2010	Brite Way CNG etc. vs. FOP etc.
4.	W.P.No.1522/2010	M/s Times CNG vs. FOP etc.
5.	W.P.No.2869/2010	Khalid Petroleum vs. FOP etc.
6.	W.P.No.5003/2010	Noor Sons CNG Stations vs. FOP etc.
7.	W.P.No.5688/2010	Al-Sadiq CNG etc. vs. FOP etc.
8.	W.P.No.7956/2010	Muslim CNG Filling Station vs. FOP etc.

(Syed Mansoor Ali Shah)
Judge

M.Tahir*

SCHEDULE B

205

"S.147. ADVANCE TAX PAID BY THE TAXPAYER.

(1) Subject to sub-section (2), every taxpayer whose income was charged to tax for the latest tax year under this Ordinance or latest assessment year under the repealed Ordinance other than:-

- (a) income chargeable to tax under the head "Capital Gains".
- (b) Income chargeable to tax under sections 5, 6 and 7;
- (ba) income chargeable to tax under section 15;
- (d) income from which tax has been collected under Division II or deducted under Division III or deducted or collected under Chapter XII and for which no tax credit is allowed as a result of sub-section (3) of section 168,

shall be liable to pay advance tax for the year in accordance with this section;

(2) This section does not apply to an individual or association of persons where the individual's or association of persons latest assessed taxable income excluding income referred to in clauses (a), (b), (ba), (c) and (d) of sub-section (1) is less than two hundred thousand rupees.

(4) Where the taxpayer is a company, the amount of advance tax due for a quarter shall be computed according to the following formula, namely

$$(A \times B / C) - D$$

Where-

- A is the taxpayer's turnover for the quarter;
- B is the tax assessed to the taxpayer for the latest tax year;
- C is the taxpayer's turnover for the latest tax year; and
- D is the tax paid in the quarter for

which a tax credit is allowed under section 168, other than tax deducted under section 155.

CFC
A

(4A) Any taxpayer who is required to make payment of advance tax in accordance with sub-section (4), shall estimate the tax payable by him for the relevant tax year, at any time before the last installment is due. In case the tax payable is likely to be more than the amount he is required to pay under sub-section (4), the taxpayer shall furnish to the Commissioner an estimate of the amount of the tax payable by him and thereafter pay such amount after making adjustment for the amount (if any) already paid in terms of sub-section (4).

(4AA) Tax liability under section 113 shall also be taken into account while working out payment of advance tax liability under this section.

(4B) Where the taxpayer is an individual or an association of persons having latest assessed income of two hundred thousand rupees or more, the amount of advance tax due for a quarter shall be computed according to the following formula, namely:-

204

Where-

A is the tax assessed to the taxpayer for the latest tax year or latest assessment year under the repealed Ordinance; and

B is the tax paid in the quarter for which a tax credit is allowed under section 168, other than tax deducted under section 149 or 155.

(5) Advance tax is payable by an individual or an association of persons to the Commissioner -

(a) in respect of the September quarter, on or before the 15th day of September;

(b) in respect of the December quarter, on or before the 15th day of December;

(c) in respect of the March quarter, on or before the 15th day of March; and

(d) in respect of the June quarter, on or before the 15th day of June.

(5A) Advance tax is payable by a company to the Commissioner -

(a) in respect of the September quarter, on or before the 15th day of October;

(b) in respect of the December quarter, on or before the 15th day of January;

(c) in respect of the March quarter, on or before the 15th day of April; and

(d) in respect of the June quarter, on or before the 15th day of June, and

(6) If any taxpayer who is required to make payment of advance tax under sub-section (1) estimates at any time before the last installment is due, that the tax payable by him for the relevant tax year is likely to be less than the amount he is required to pay under sub-section (1), the taxpayer may furnish to the Commissioner an estimate of the amount of the tax payable by him, and thereafter pay such estimated amount, as reduced by the amount, if any, already paid under sub-section (1), in equal installments on such dates as have not expired.

(6A) Notwithstanding anything contained in this section, where the taxpayer is a company or an association of persons, advance tax shall be payable by it in the absence of last assessed income or declared turnover also. The taxpayer shall estimate the amount of advance tax payable on the basis of quarterly turnover of the company or an association of persons, as the case may be, and thereafter pay such amount after, -

(a) taking into account tax payable under section 113 as provided in sub-section (4AA); and

(b) making adjustment for the amount (if any) already paid.

(7) The provisions of this Ordinance shall apply to any advance tax due under this section as if the amount due were tax due under an assessment order.

(8) A taxpayer who has paid advance tax under this section for a tax year shall be allowed a tax credit for that tax in computing the tax due by the taxpayer on the taxable income of the taxpayer for that year.

(9) A tax credit allowed for advance tax paid under this section shall be applied in accordance with sub-section (3) of section 4.

(10) A tax credit or part of a tax credit allowed under this section for a tax year that is not able to be credited under sub-section (3) of section 4 for the year shall be refunded to the taxpayer in accordance with section 170.

CFO
N

203

SECTION 156-A. PETROLEUM PRODUCTS.-

- (1) Every person selling petroleum products to a petrol pump operator shall deduct tax from the amount of commission or discount allowed to the operator at the rate specified in Division VIA of Part III of the First Schedule.
- (2) The tax deducted under sub-section (1) shall be a final tax on the income arising from the sale of petroleum products to which sub-section (1) applies.

**SECTION 159 EXEMPTION OR LOWER RATE
CERTIFICATE**

- (1) Where the Commissioner is satisfied that an amount to which Division II or III of this Part or Chapter XII applies is
 - (a) exempt from tax under this Ordinance; or
 - (b) subject to tax at a rate lower than that specified in the First Schedule,
 the Commissioner shall, upon application in writing by the person, issue the person with an exemption or lower rate certificate.
 - (1A) The Commissioner shall, upon application from a person whose income is not likely to be chargeable to tax under this Ordinance, issue exemption certificate for the profit on debt referred to in clause (c) of sub-section (1) of section 151.
- (2) A person required to collect advance tax under Division II of this Part or deduct tax from a payment under Division III of this Part or deduct or collect tax under Chapter XII shall collect or deduct the full amount of tax specified in Division II or III or Chapter XII, as the case may be, unless there is in force a certificate issued under sub-section (1) relating to the collection or deduction of such tax, in which case the person shall comply with the certificate.
- (3) The Board may, from time to time, by notification in the official Gazette-
 - (a) amend the rates of withholding tax prescribed under this Ordinance; or
 - (b) exempt persons, class of persons, goods or class of goods from withholding tax under this Ordinance.
- (4) All such amendments shall have effect in respect of any tax year beginning on any date before or after the commencement of the financial year in which the notification is issued and shall not be applicable in respect of income on which tax withheld is treated as discharge of final tax liability.
- (5) The Board shall place all notifications issued under sub-section (3) in a financial year before both Houses of Majlis-e-Shoora (Parliament).

SECTION 234-A. CNG STATIONS.-

- (1) There shall be collected advance tax at the rate specified in Division VIB of Part III of the First Schedule on the amount of gas bill of a Compressed Natural Gas station.
- (2) The person preparing gas consumption bill shall charge advance tax under sub-section (1) in the manner gas consumption charges are charged.

CFD
W

- (3) The tax collected under this section shall be a final tax on the income of a CNG station arising from the consumption of the gas referred to in sub-section (1).
- (4) The taxpayers shall not be entitled to claim any adjustment of withholding tax collected or deducted under any other head, during the tax year.

SECTION 235. ELECTRICITY CONSUMPTION:-

- (1) There shall be collected advance tax at the rates specified in Part-IV of the First Schedule on the amount of electricity bill of a commercial or industrial consumer.
- (2) The person preparing electricity consumption bill shall charge advance tax under sub-section (1) in the manner electricity consumption charges are charged.
- (3) Advance tax under this section shall not be collected from a person who produces a certificate from the Commissioner that his income during tax year is exempt from tax.
- (4) under this section, -
 - (a) in the case of taxpayer other than a company, tax collected upto bill amount of thirty thousand rupees per month shall be treated as minimum tax on the income of such persons and no refund shall be allowed;
 - (b) in the case of a taxpayer other than a company, tax collected on monthly bill over and above thirty thousand rupees per month shall be adjustable; and
 - (c) in the case of a company, tax collected shall be adjustable against tax liability.

(Syed Mansoor Ali Shah)
Judge

M. Tahir*

CTC
W

PTCL 2011 CL. 192

LAHORE HIGH COURT, LAHORE

Petitioner:

Al-Karam CNG and others.

Respondents:

Versus: **Federation of Pakistan and others.**

Present:

Mr. Justice Syed Mansoor Ali Shah.

Writ Petition No. 3253 of 2010, decided on 15th June, 2010.

CONSTITUTION OF THE ISLAMIC REPUBLIC OF PAKISTAN, 1973

Articles 4, 10A, 23 & 24

A penny charged without lawful authority offends Articles 23 and 24 besides offending due process guarantee under Articles 4 and 10A of the Constitution. [Para 18 at F

INCOME TAX ORDINANCE, 2001 (XLIX OF 2001)

Section 53

The purpose of exemption is that the payability of the taxpayer is restricted in terms of the exemption however the chargeability of the tax remains. [Para 27 at K

Sections 53, 156A, 159, 169, 234A & 235

Exemption and discharge of final tax, difference between.--Difference between exemption and discharge of final tax needs to be considered. Exemptions under the Ordinance are provided in section 53 read with Part-I of the Second Schedule to the Ordinance. The purpose of exemption is that the payability of the taxpayer is restricted in terms of the exemption however the chargeability of the tax remains. Whereas sections 156A and 234A when read with section 169 of the Ordinance reveal that the petitioner has no chargeability under the law after the discharge of final tax under the law. Final Tax clauses under the Ordinance therefore stand at a higher pedestal than the exemption clauses. If benefit of exemption can preclude the chargeability of tax under

(CL. 192)

CFV verified

Al-Karam CNG Vs. Federation of Pakistan CL. 193
[Mr. Justice Syed Mansoor Ali Shah]

section 235(3), the discharge of final tax under the Ordinance can also surely extend the same benefit to the taxpayer, if not more. It would be discriminatory to limit the meaning of "exemption" in section 159(1) of the Ordinance by excluding "final tax provision" under the Ordinance. In the absence of any legislative integration between sections 156A, 234A and section 235, operational harmonization can be achieved by extending the benefit available to exemption clauses under section 159(1) to the final tax clauses also.

Sections 159(1) and 235(3) of the Ordinance can therefore be read down to include "final tax clauses" within the meaning of exemption under the said section. [Paras 27 & 28 at K]

Sections 156A, 159, 234 & 235

The petitioners are entitled to an exemption certificate under Section 159(1) once it is established to the satisfaction of the Commissioner concerned that the final tax has been fully discharged under Section 156A and 234 and there is no other income of the petitioner.--The petitioners run and manage petrol pumps and CNG stations. They purchase petroleum products and compressed natural Gas (CNG) from the market. Under sections 156A and 234A of the Income Tax Ordinance, 2001 ("Ordinance") the tax deducted in purchasing petroleum products or CNG is the Final Tax on the income of the petitioners from the said business. The grievance of the petitioners is that their sole income is generated by running a petrol pump or a CNG station and once the said income is subject to Final Tax, transitional advance tax cannot be charged in the monthly electricity bills of the petitioners under section 235 of the Ordinance.

Exemptions under the Ordinance are provided in section 53 read with Part-I of the Second Schedule to the Ordinance. The purpose of exemption is that the payability of the taxpayer is restricted in terms of the exemption however the chargeability of the tax remains. Whereas sections 156A and 234A when read with section 169 of the Ordinance reveal that the petitioner has no chargeability under the law after the discharge of final tax under the law. Final Tax clauses under the Ordinance therefore stand at a higher

pedestal than the exemption clause. If benefit of exemption can preclude the chargeability of tax under section 235(3), the discharge of final tax under the Ordinance can also surely extend the same benefit to the tax payer, if not more. It would be discriminatory to limit the meaning of "exemption" in section 159(1) of the Ordinance by excluding "final tax provision" under the Ordinance. In the absence of any legislative integration between sections 156A, 234A and section 235, operational harmonization can be achieved by extending the benefit available to exemption clauses under section 159(1) to the final tax clauses also.

Sections 159(1) and 235 (3) of the Ordinance can therefore be read down to include "final tax clauses" within the meaning of exemption under the said section. The Commissioner, therefore, while issuing an exemption certificate, will also consider the cases falling under final tax clauses.

I, therefore, hold the petitioners entitled to an exemption certificate under section 159(1) of the Ordinance once it is established to the satisfaction of the Commissioner concerned that the final tax has been fully discharged under sections 156A and 234A of the Ordinance and that there is no other income of the petitioners. The said exemption certificate will be valid for the purposes of section 235(3) of the Ordinance. [Paras 2, 27, 28 & 29 at A, K & L]

Sections 156A, 169, 234A 235

The constitutionality of section 235 in the face of the final tax provisions under sections 156A, 234A and 169 appears to be suspect, the poor legislative arrangement which fails to resolve this internal conflict seriously threatens economic justice. [Para 18 at F]

Sections 156A & 234A

Section 156A and 234A, application and scope.--Where Section 156A of the Ordinance provides that any person selling petroleum products to a petrol pump operator shall deduct tax from the amount of commission at the rate specified. The said tax deducted shall be the Final Tax on The Income Arising From The

cc verified

Al-Karam CNG Vs. Federation of Pakistan CL. 195
[Mr. Justice Syed Mansoor Ali Shah]

Sale of The Petroleum Products. Similarly, advance tax shall be collected on the amount of gas bill for Compressed Natural Gas Station. The tax collected shall be the Final Tax on the Income of the CNG Station Arising from the Consumption of the GAS. Sub-section (4) of section 234A further provides that taxpayer shall not be entitled to claim any adjustment of withholding tax collected or deducted under any head, during the tax year. [Para 12 at B]

Where Sections 156A & 234A apply to a taxpayer, his income shall not be chargeable to tax under any head of income in computing taxable income of a person. [Para 13 at C]

Once the final tax liability is secured, the question of paying advance tax cannot arise, it is not the purpose of advance tax under the Ordinance. [Para 17 at E]

Section 159

It would be discriminatory to limit the meaning of "exemption" in section 159(1) by excluding "final tax provision" under the Ordinance. [Para 27 at K]

Sections 169 & 170

The facility to obtain refund under section 169 or 170 of the Ordinance does not confer a right on the tax authorities to charge tax without any lawful justification. [Para 19 at G]

Refund cannot be a pretext to charge tax if the tax is not lawfully permissible. [Para 19 at G]

Section 235

Application and scope of Section 235.--Section 235 provides that there shall be collected advance tax at the rates specified on the amount of electricity bill of a commercial or industrial consumer. Section 235(3) provides that such a collection is not to be made from a person who produces a certificate of exemption from the Commissioner. Such a tax in the case of a company is adjustable against tax liability.

Section 235(3) provides that advance tax shall not be collected if the taxpayer produces a certificate from the Commissioner that his income is exempt from income tax. Such a certificate is issued

*cte
verified
[Signature]*

under section 159(1) of the Ordinance if the taxpayer enjoys exemption from tax under the Ordinance.

[Paras 14 & 26 at D & J]

Where inspite of discharge of final tax under the Ordinance the petitioners are being subjected to deduction of transitional advance tax under section 235, it is not chargeable and therefore will invariably be refunded.--The facility to obtain refund under section 169 or 170 of the Ordinance does not confer a right on the tax authorities to charge tax without any lawful justification. Refund arises where due to some inadvertence excess tax is charged or paid. It surely does not grant a license to the tax authorities to charge taxes which the law prohibits or does not sanction. In the present case inspite of discharge of Final Tax under the, Ordinance the petitioners are being subjected to deduction of transitional advance tax under section 235, which is not chargeable and therefore will invariably be refunded. A taxpayer cannot be deprived of his property just because he is entitled to refund at some later stage. Refund cannot be a pretext to charge tax if the tax is not lawfully permissible.

[Para 19 at G]

The purpose of exemption is that the payability of taxpayer is restricted in terms of exemption however the chargeability of the tax remains.

[Para 27 at K]

If benefit of exemption can preclude the chargeability of tax under section 235(3), the discharge of final tax under the Ordinance can also surely extend the same benefit to the tax payer, if not more.

[Para 27 at K]

INTERPRETATION OF STATUTE

Theory of reading down, interpretative tool.--Justice *Ajmal Mian J*, in *Elahi Cotton Mills Ltd. v. Federation of Pakistan* (PTCL 1997 CL. 260 = PLD 1997 SC 582) held:--

“That theory of reading down is a rule of interpretation which is resorted to by the courts when they find a provision read literally seems to offend a fundamental right or falls outside the competence of the particular Legislature.”

In *Indus Jute Mills' Case*, Sh. Azmat Saeed J. speaking for this Court held:--

etc. verified
[Signature]

Al-Karam CNG Vs. Federation of Pakistan CL. 197
[Mr. Justice Syed Mansoor Ali Shah]

"37. In view of the above, this Court is confronted with two possible options; either is to strike down the impugned section 235 Income Tax Ordinance, 2001 being *ultra vires* the Constitution and fundamental rights of the citizens or in the alternate, to resort to the time honoured rule of interpretation of employing the theory of reading down and looking beyond the literal meaning of the provision..."

Mittal in Interpretation of Taxing Statutes writes:--

"The theory of reading down is a rule of interpretation resorted to by the Courts where a provision, read literally, seems to offend a fundamental right, or falls outside the competence of the particular legislature. In interpreting the provision of a statute the courts will presume that the legislation was intended to be *inter vires* and also reasonable. The rule followed is that the enactment is interpreted consistent with the presumption which imputes to the legislature an intention of limiting the direct operation of its enactment to the extent that is permissible. Legislature is presumed to be aware of its limitations and is also attributed an intention not to over-step its limits. To keep the Act within the limit of its Scope and not to disturb the existing law beyond what the object requires, it is construed as operative between certain persons, or in certain circumstances, or for certain purposes only, even though the language expresses no such circumstances of the field of operation. To sustain law by interpretation is the rule.

The reading down of a provision of a statute puts into operation the principle that so far as is reasonably possible to do so, the legislation should be construed as being within its power. It has the principal effect that where an Act is expressed in language of a generality which makes it capable, if read literally, of applying to matters beyond the relevant legislative power, the court will construe it in a more limited sense so as to keep it within power. If certain provision of law construed in one way would make them consistent with the constitution and another interpretation would render them unconstitutional the court would lean in favour of the former construction."

Dr. Avtar Singh in Introduction to Interpretation of Statues (Reprint Edition 2007) writes:--

"Similarly, for upholding any provision, if it could be saved by reading it down, it should be done, unless plain words are so clear as to be in defiance of the Constitution. These interpretations spring out because of the concern of courts to always let a legislation to achieve its objective and not to let it fall merely because of a possible ingenious interpretation. The words are not static, but dynamic. This infuses fertility in the field of interpretation. The principle of reading down,

however, will not be available, where the plain and literal meaning from a bare reading of any impugned provisions clearly shows that it confers arbitrary, uncanalised or unbridled power."

[Paras 22, 23, 24 & 25 at I]

Where a literal construction or plain meaning causes hardship, futility, absurdity or uncertainty, the purposive or contextual construction is preferred to arrive at a more just, reasonable and sensible result.

[Para 21 at H]

Every law is designed to further the ends of justice and not to frustrate it on mere technicalities.

[Para 21 at H]

Though the function of the courts is only to expound the law and not to legislate, nonetheless the legislature cannot be asked to sit to resolve the difficulties in the implementation of its intention and the spirit of the law.

[Para 21 at H]

It is the duty of the court to mould or creatively interpret the legislation by liberally interpreting the statute.

[Para 21 at H]

The statutes must be interpreted to advance the cause of statute and not to defeat it.

[Para 21 at H]

Sections 159(1) and 235(3) can be read down to include "final tax clauses" within the meaning of exemption under the said section.

[Para 28 at K]

REPRESENTED:

Petitioner by: Ch. Anwar-ul-Haq.

Respondents by: Mr. Muhammad Ilyas Khan, and Mr. Muhammad Asif Hashmi.

RESULT:

Petition allowed.

JUDGMENT:

MR. JUSTICE SYED MANSOOR ALI SHAH.--(1).
This consolidated judgment shall also decide writ petitions mentioned in Schedule A to this judgment as common question of law and facts arise in these cases.

etc verified
[Signature]

Al-Karam CNG Vs. Federation of Pakistan CL. 199
[Mr. Justice Syed Mansoor Ali Shah]

2. Brief facts of the case are that the petitioners run and manage petrol pumps and CNG stations. They purchase petroleum products and compressed natural Gas (CNG) from the market. Under sections 156A and 234A of the Income Tax Ordinance, 2001 ("Ordinance") the tax deducted in purchasing petroleum products or CNG is the Final Tax on the income of the petitioners from the said business. The grievance of the petitioners is that their sole income is generated by running a petrol pump or a CNG station and once the said income is subject to Final Tax, transitional advance tax cannot be charged in the monthly electricity bills of the petitioners under section 235 of the Ordinance. A
3. Counsel for the petitioners submitted that the petitioners have no other source of income and therefore after the deduction of tax under sections 156A and 234A, they are not liable to pay advance tax under section 235 of the Ordinance.
4. Mr. Muhammad Ilyas Khan, Advocate on behalf of respondents submitted that there is difference between sections 234A and 156A of the Ordinance. He referred to *Indus Jute Mills Ltd. v. Federation of Pakistan (PTCL 2010 CL. 898 = 2009 PTD 1473)* and submitted that the matter in hand has already been decided in the said case. He argued that the present petition is a sub-set of the earlier litigation decided in the above cited case. He contended that the petitioners should approach the Federal Board of Revenue under section 159(3) of the Ordinance instead of directly invoking the jurisdiction of this court. Lastly, he submitted that section 235 is an independent provision and operation of the same cannot be stopped.
5. Mr. Muhammad Asif Hashmi, also appearing on behalf of FBR relied heavily on *Indus Jute Mills Ltd.* case (*supra*) to submit that the matter has already been resolved in favour of the department.
6. Mr. Asim Zulfiqar, Chartered Accountant was appointed as *amicus curiae*. He submitted that the present cases pertain to businesses running CNG stations or petrol pumps or in some cases,

etc.
verified
M

both. He submitted that under section 156A of the Ordinance, petrol supplied to the petitioners is subject to withholding tax which amounts to final discharge of tax of the petitioners. He submitted that there are five main suppliers of petroleum products in the country, namely, PSO, Caltex, Total, Shell and Attock Oil. Similarly for CNG stations withholding tax on the supply of CNG to the said stations amounts to final discharge of tax under section 234A of the Ordinance. He submitted that there are two suppliers of CNG in the country, namely, Sui Northern Gas Company Limited and Sui Southern Gas Company Limited and in the present case Sui Northern Gas Company Limited would be the relevant Company. By identifying the suppliers of petroleum products and CNG the *amicus* emphasized that the transaction can be easily verified.

7. He contended that under the law where the withholding tax amounts to final discharge, the taxpayer is not supposed to file a return and instead has to file a simple statement under section 115(4) of the Ordinance which is considered to be an assessment order under section 169. This is opposed to section 114 of the Ordinance where under a normal return is filed by the taxpayer. It is contended that once discharge of final tax takes place under sections 156A or 234A of the Ordinance, the charge of advance tax under section 235 in the electricity bills is unlawful because any such amount collected, if at all, has to be refunded under section 170 of the Ordinance.

8. While referring to the decision of the august Supreme Court of Pakistan in *Commissioner of Income Tax, Karachi v. Sir E.H. Jaffer and Sons (Pvt.) Ltd.*, (9 Tax Forum 35 Vol. 5) it has been contended that in the said case a commercial importer with final discharge of tax under section 50(5) of Income Tax Ordinance, 1979 ("Repealed Ordinance"). However, after the import when the said importer made local sales, he was again subjected to tax under section 50(4) at the rate of 3%. It was held by the august Supreme Court of Pakistan that once the tax is finally discharged, no other tax can be charged from the petitioner under the same head. He also placed reliance on judgment dated 30-3-2000 passed in I.T.A. No. 98 of 1998 by the High Court of Sindh, Karachi for the above

etc verified

Al-Karam CNG Vs. Federation of Pakistan CL. 201
[Mr. Justice Syed Mansoor Ali Shah]

argument. It was contended that the said problem can be resolved under section 159(3) of the Ordinance. He drew a parallel in the Sales Tax Act, 1990 by referring to Sales Tax General Orders Nos. 7 to 10 of 2007.

9. Arguments heard. Record perused.

10. The precise question placed before this court for determination by the petitioners is that as the income of the petitioners solely arises from the consumption of petroleum products and CNG at the Petrol Pump and the CNG Station, respectively. Tax deducted under sections 156A and 234A of the Ordinance amounts to final discharge of income tax of the petitioners. Thereafter having been finally discharged from payment of income tax, advance tax charged under section 235 of the Ordinance is without lawful authority and hence illegal.

11. Sections 147, 156A, 159, 234A and 235 of the Ordinance are the relevant provisions that deal with the question in hand. The aforesaid sections are reproduced in Schedule-B to this judgment for ready reference.

12. Section 156A of the Ordinance provides that any person selling petroleum products to a petrol pump operator (petitioners) shall deduct tax from the amount of commission at the rate specified. The said tax deducted shall be the Final Tax on The Income Arising From The Sale of The Petroleum Products. Similarly, advance tax shall be collected on the amount of gas bill for Compressed Natural Gas Station (petitioners). The tax collected shall be the Final Tax on the Income of the CNG Station Arising from the Consumption of the GAS. Sub-section (4) of section 234A further provides that taxpayer shall not be entitled to claim any adjustment of withholding tax collected or deducted under any head, during the tax year.

13. Section 169(2)(a) of the Ordinance provides that if sections 156A and 234-A of the Ordinance apply to a taxpayer, his Income shall not be chargeable to tax under any head of income in computing the taxable income of the person.

CV
verified
MD

B

C

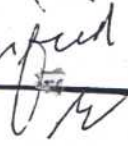
14. Section 235 provides that there shall be collected advance tax at the rates specified on the amount of electricity bill of a commercial or industrial consumer. Section 235(3) provides that such a collection is not to be made from a person who produces a certificate of exemption from the Commissioner. Such a tax in the case of a company is adjustable against tax liability.

15. This issue was half-heartedly agitated before this court in *Indus Jute Mills Ltd. v. Federation of Pakistan* (PTCL 2010 CL 898 = 2009 PTD 1473). The court referred to it as "a feeble attempt" because it was not made clear if the only source of income of the petitioners was solely from purchase of petroleum products or CNG. The question in hand was raised *en passe* in the above cited case without the petitioners taking the position that the only source of income is the income generated under sections 156A and 234A of the Ordinance. Therefore this court observed:--

"Thus, the tax collected under section 235 of the Ordinance can be adjusted against any tax due with regard to other income of the assessee not covered under the separate presumptive tax regime, and where no such liability of tax exists, then obviously the amount collected under section 235(1) of the Ordinance would be refunded to the company under section 235(4) thereof." (*emphasis supplied*)

16. In the present cases the petitioners are not the same, besides they have placed on record their accounts to show that there is no other source of income, except provided in the aforesaid sections. It has been vehemently argued that in the face of discharge of Final Tax any charge of further tax is confiscatory and violative of fundamental rights and the concept of economic justice. Therefore, this issue was not central to *Indus Jute Mills' case* and cannot therefore be considered to be a binding precedent on this question.

17. Sections 147(1)(d), 156A, 234A read with section 169(2)(a) of the Ordinance clearly show that once the taxpayer has discharged his liability of Final Tax he is not chargeable to tax under any head while computing his taxable income. Charge of continuous Advance Tax even thereafter under section 235 is therefore in conflict with the cluster of provisions relating to final tax mentioned above. It is also conceptionally in disagreement with the legislative intent. Advance tax is an estimated amount which is

CFE verified


Al-Karam CNG Vs. Federation of Pakistan CL. 203
[Mr. Justice Syed Mansoor Ali Shah]

to be calculated by the taxpayer and paid in advance during the tax year. In the present case, the tax deducted under sections 156A and 234A of the Ordinance is the final discharge of the tax. In such a situation to demand advance tax from a taxpayer amounts to frustrating the concept of advance tax. Once the final tax liability is secured, the question of paying advance tax cannot arise. It is not the purpose of advance tax under the Ordinance. E

18. *Prima facie*, the constitutionality of section 235 in the face of the final tax provisions under sections 156A, 234A and 169 appears to be suspect. Even a penny charged without lawful authority offends Articles 23 and 24 of the Constitution besides offending due process guaranteed under Articles 4 and 10A of the Constitution. The poor legislative arrangement which fails to resolve this internal conflict seriously threatens economic justice provided under the Objectives Resolution, which is a substantive part of the Constitution. Petitioners cannot be deprived of their property because of poor tax governance. F

19. Further, the facility to obtain refund under section 169 or 170 of the Ordinance does not confer a right on the tax authorities to charge tax without any lawful justification. Refund arises where due to some inadvertence excess tax is charged or paid. It surely does not grant a license to the tax authorities to charge taxes which the law prohibits or does not sanction. In the present case in spite of discharge of Final Tax under the Ordinance the petitioners are being subjected to deduction of transitional advance tax under section 235, which is not chargeable and therefore will invariably be refunded. A taxpayer cannot be deprived of his property just because he is entitled to refund at some later stage. Refund cannot be a pretext to charge tax if the tax is not lawfully permissible. G

20. The way ahead through this legislative impasse can either be to gauge the constitutionality of section 235 when it comes into conflict with the final tax provisions mentioned above and to strike it down or to harmonize the two sets of provisions by using purposive interpretation of the Ordinance and using the interpretative tool of reading down.

etc. verified
W

21. It is settled law that where literal construction or plain meaning causes hardship, futility, absurdity or uncertainty, the purposive or contextual construction is preferred to arrive at a more just, reasonable and sensible result. "Every law is designed to further the ends of justice and not to frustrate it on mere technicalities. Though the function of the courts is only to expound the law and not to legislate, nonetheless the legislature cannot be asked to sit to resolve the difficulties in the implementation of its intention and the spirit of the law. In such circumstances, it is the duty of the court to mould or creatively interpret the legislation by liberally interpreting the statute. The statutes must be interpreted to advance the cause of statute and not to defeat it." Reliance is placed on Interpretation of Taxing Statutes by Mittal.

22. In order to resolve the conflict between the two provisions, after the purpose of the Ordinance is clear (as is evident from the above referred provisions), is to rely on the interpretative tool of reading down. Justice *Ajmal Mian J*, in *Elahi Cotton Mills Ltd. v. Federation of Pakistan* (PTCL 1997 CL. 260 = PLD 1997 SC 582) held:--

"That theory of reading down is a rule of interpretation which is resorted to by the courts when they find a provision read literally seems to offend a fundamental right or falls outside the competence of the particular Legislature."

23. In *Indus Jute Mills' Case*, Sh. Azmat Saeed J. speaking for this Court held:--

"37. In view of the above, this Court is confronted with two possible options; either is to strike down the impugned section 235 Income Tax Ordinance, 2001 being *ultra vires* the Constitution and fundamental rights of the citizens or in the alternate, to resort to the time honoured rule of interpretation of employing the theory of reading down and looking beyond the literal meaning of the provision..."

24. Mittal in Interpretation of Taxing Statutes writes:--

"The theory of reading down is a rule of interpretation resorted to by the Courts where a provision, read literally, seems to offend a fundamental right, or falls outside the competence of the particular legislature. In interpreting the provision of a statute the courts will presume that the legislation was intended to be *inter vires* and also reasonable. The rule followed is that the enactment is interpreted

cto. verified
H

Al-Karam CNG Vs. Federation of Pakistan CL. 205
 [Mr. Justice Syed Mansoor Ali Shah]

consistent with the presumption which imputes to the legislature an intention of limiting the direct operation of its enactment to the extent that is permissible. Legislature is presumed to be aware of its limitations and is also attributed an intention not to over-step its limits. To keep the Act within the limit of its scope and not to disturb the existing law beyond what the object requires, it is construed as operative between certain persons, or in certain circumstances, or for certain purposes only, even though the language expresses no such circumstances of the field of operation. To sustain law by interpretation is the rule.

The reading down of a provision of a statute puts into operation the principle that so far as is reasonably possible to do so, the legislation should be construed as being within its power. It has the principal effect that where an Act is expressed in language of a generality which makes it capable, if read literally, of applying to matters beyond the relevant legislative power, the court will construe it in a more limited sense so as to keep it within power. If certain provision of law construed in one way would make them consistent with the constitution and another interpretation would render them unconstitutional the court would lean in favour of the former construction."

25. Dr. Avtar Singh in Introduction to Interpretation of Statues (Reprint Edition 2007) writes:--

"Similarly, for upholding any provision, if it could be saved by reading it down, it should be done, unless plain words are so clear as to be in defiance of the Constitution. These interpretations spring out because of the concern of courts to always let a legislation to achieve its objective and not to let it fall merely because of a possible ingenious interpretation. The words are not static, but dynamic. This infuses fertility in the field of interpretation. The principle of reading down, however, will not be available, where the plain and literal meaning from a bare reading of any impugned provisions clearly shows that it confers arbitrary, uncanalised or unbridled power."

26. Section 235(3) provides that advance tax shall not be collected if the taxpayer produces a certificate from the Commissioner that his income is exempt from income tax. Such a certificate is issued under section 159(1) of the Ordinance if the taxpayer enjoys exemption from tax under the Ordinance.

27. Can this facility be available to the petitioners in the present case? Difference between exemption and discharge of final tax needs to be considered. Exemptions under the Ordinance are provided in section 53 read with Part-I of the Second Schedule to

the Ordinance. The purpose of exemption is that the payability of the taxpayer is restricted in terms of the exemption however the chargeability of the tax remains. Whereas sections 156A and 234A when read with section 169 of the Ordinance reveal that the petitioner has no chargeability under the law after the discharge of final tax under the law. Final Tax clauses under the Ordinance therefore stand at a higher pedestal than the exemption clauses. If benefit of exemption can preclude the chargeability of tax under section 235(3), the discharge of final tax under the Ordinance can also surely extend the same benefit to the taxpayer, if not more. It would be discriminatory to limit the meaning of "exemption" in section 159(1) of the Ordinance by excluding "final tax provision" under the Ordinance. In the absence of any legislative integration between sections 156A, 234A and section 235, operational harmonization can be achieved by extending the benefit available to exemption clauses under section 159(1) to the final tax clauses also.

K 28. Sections 159(1) and 235(3) of the Ordinance can therefore be read down to include "final tax clauses" within the meaning of exemption under the said section. The Commissioner, therefore, while issuing an exemption certificate, will also consider the cases falling under final tax clauses.

L 29. I, therefore, hold the petitioners entitled to an exemption certificate under section 159(1) of the Ordinance once it is established to the satisfaction of the Commissioner concerned that the final tax has been fully discharged under sections 156A and 234A of the Ordinance and that there is no other income of the petitioners. The said exemption certificate will be valid for the purposes of section 235(3) of the Ordinance.

30. The petitioners are directed to approach the concerned Commissioners under section 159(1) of the Ordinance who on receipt of the application of the taxpayer will issue exemption certificates after verification that the petitioners have no other income but the one accruing under sections 156A and 234A of the Ordinance and that the liability of final tax has been fully discharged.

etc verified
[Signature]

Al-Karam CNG Vs. Federation of Pakistan CL. 207
[Mr. Justice Syed Mansoor Ali Shah]

31. Before parting with the judgment it is clarified that in case the said certificate is not issued to the petitioners on the ground that the petitioners have other source of income, the amount of income tax in the electricity bills which was stayed during the pendency of these petitions shall stand revived and the petitioners shall be liable to pay the same. In such a situation respondent electricity companies are directed to issue the said bills immediately along with the tax liability withheld by this Court.

32. For the above reasons these petitions are allowed in the above terms.

SCHEDULE A

Sr. No.	Writ Petition No.	Title
1.	Writ Petition No. 1241 of 2010	Haider Petroleum v. FOP etc.
2.	Writ Petition No. 1713 of 2010	Al-Jehad Filling Station and others v. FOP etc.
3.	Writ Petition No. 1774 of 2010	Brite Way CNG and others v. FOP etc.
4.	Writ Petition No. 1522 of 2010	Messrs Times CNG v. FOP etc.
5.	Writ Petition No. 2869 of 2010	Khalid Petroleum v. FOP etc.
6.	Writ Petition No. 5003 of 2010	Noor Sons CNG Stations v. FOP etc.
7.	Writ Petition No. 5688 of 2010	Al-Sadiq CNG and others v. FOP etc.
8.	Writ Petition No. 7956 of 2010	Muslim CNG Filling Station v. FOP etc.

SCHEDULE B

etc
revised
S.147. ADVANCE TAX PAID BY THE TAXPAYER

- (1) Subject to sub-section (2), every taxpayer whose income was charged to tax for the latest tax year under this Ordinance or latest assessment year under the repealed Ordinance other than:--
- (a) income chargeable to tax under the head "Capital Gains".

- (b) income chargeable to tax under sections 5, 6 and 7;
- (ba) income chargeable to tax under section 15;
- (d) income from which tax has been collected under Division II or deducted under Division III or deducted or collected under Chapter XII and for which no tax credit is allowed as a result of sub-section (3) of section 168,--

shall be liable to pay advance tax for the year in accordance with this section;

- (2) This section does not apply to an individual or association of persons where the individual's or association of persons latest assessed taxable income excluding income referred to in clauses (a), (b), (ba), (c) and (d) of sub-section (1) is less than two hundred thousand rupees.
- (4) Where the taxpayer is a company, the amount of advance tax due for a quarter shall be computed according to the following formula, namely:--

$$(A \times B / C) - D$$

Where--

- (A) is the taxpayer's turnover for the quarter;
- (B) is the tax assessed to the taxpayer for the latest tax year;
- (C) is the taxpayer's turnover for the latest tax year; and
- (D) is the tax paid in the quarter for which a tax credit is allowed under section 168, other than tax deducted under section 155.

CTC verified
R

- (4A) Any taxpayer who is required to make payment of advance tax in accordance with sub-section (4), shall estimate the tax payable by him for the relevant tax year, at any time before the last installment is due. In case the tax payable is likely to be more than the amount he is required to pay under sub-section (4), the taxpayer shall furnish to the Commissioner an estimate of the amount of the tax payable by him and thereafter pay such amount after making adjustment for the amount (if any) already paid in terms of sub-section (4).
- (4AA) Tax liability under section 113 shall also be taken into account while working out payment of advance tax liability under this section.
- (4B) Where the taxpayer is an individual or an association of persons having latest assessed income of two hundred

Al-Karam CNG Vs. Federation of Pakistan CL. 209
[Mr. Justice Syed Mansoor Ali Shah]

thousand rupees or more, the amount of advance tax due for a quarter shall be computed according to the following formula, namely:--

(A/4)-B

Where--

- (A) is the tax assessed to the taxpayer for the latest tax year or latest assessment year under the repealed Ordinance; and
- (B) is the tax paid in the quarter for which a tax credit is allowed under section 168, other than tax deducted under section 149 or 155.
- (5) Advance tax is payable by an individual or an association of persons to the Commissioner:--
- (a) in respect of the September quarter, on or before the 15th day of September;
- (b) in respect of the December quarter, on or before the 15th day of December;
- (c) in respect of the March quarter, on or before the 15th day of March; and
- (d) in respect of the June quarter, on or before the 15th day of June.
- (5A) Advance tax is payable by a company to the Commissioner--
- (a) in respect of the September quarter, on or before the 15th day of October;
- (b) in respect of the December quarter, on or before the 15th day of January;
- (c) in respect of the March quarter, on or before the 15th day of April; and
- (d) in respect of the June quarter, on or before the 15th day of June, and
- (6) If any taxpayer who is required to make payment of advance tax under sub-section (1) estimates at any time before the last installment is due, that the tax payable by him for the relevant tax year is likely to be less than the amount he is required to pay under sub-section (1), the taxpayer may furnish to the Commissioner an estimate of the amount of the tax payable by him, and thereafter pay such estimated amount, as reduced by the amount, if any, already paid under sub-section (1), in equal installments on such dates as have not expired.

(6A) Notwithstanding anything contained in this section, where the taxpayer is a company or an association or persons, advance tax shall be payable by it in the absence of last assessed income or declared turnover also. The taxpayer shall estimate the amount of advance tax payable on the basis of quarterly turnover of the company or an association of persons, as the case may be, and thereafter pay such amount after:--

- (a) taking into account tax payable under section 113 as provided in sub-section (4AA); and
- (b) making adjustment for the amount (if any) already paid.

(7) The provisions of this Ordinance shall apply to any advance tax due under this section as if the amount due were tax due under an assessment order.

(8) A taxpayer who has paid advance tax under this section for a tax year shall be allowed a tax credit for that tax in computing the tax due by the taxpayer on the taxable income of the taxpayer for that year.

(9) A tax credit allowed for advance tax paid under this section shall be applied in accordance with sub-section (3) of section 4.

(10) A tax credit or part of a tax credit allowed under this section for a tax year that is not able to be credited under sub-section (3) of section 4 for the year shall be refunded to the taxpayer in accordance with section 170.

Handwritten notes:
CTE
Verified
[Signature]

SECTION 156-A. PETROLEUM PRODUCTS.--

- (1) Every person selling petroleum products to a petrol pump operator shall deduct tax from the amount of commission or discount allowed to the operator at the rate specified in Division VIA of Part III of the First Schedule.
- (2) The tax deducted under sub-section (1) shall be a final tax on the income arising from the sale of petroleum products to which sub-section (1) applies.

SECTION 159 EXEMPTION OR LOWER RATE CERTIFICATE

- (1) Where the Commissioner is satisfied that an amount to which Division II or III of this Part or Chapter XII applies is
 - (a) exempt from tax under this Ordinance; or
 - (b) subject to tax at a rate lower than that specified in the First Schedule,

Al-Karam CNG Vs. Federation of Pakistan CL. 211
[Mr. Justice Syed Mansoor Ali Shah]

the Commissioner shall, upon application in writing by the person, issue the person with an exemption or lower rate certificate.

- (1A) The Commissioner shall, upon application from a person whose income is not likely to be chargeable to tax under this Ordinance, issue exemption certificate for the profit on debt referred to in clause (c) of sub-section (1) of section 151.
- (2) A person required to collect advance tax under Division II of this Part or deduct tax from a payment under Division III of this Part or deduct or collect tax under Chapter XII shall collect or deduct the full amount of tax specified in Division II or III or Chapter XII, as the case may be, unless there is in force a certificate issued under sub-section (1) relating to the collection or deduction of such tax, in which case the person shall comply with the certificate.
- (3) The Board may, from time to time, by notification in the official Gazette:--
- (a) amend the rates of withholding tax prescribed under this Ordinance; or
- (b) exempt persons, class of persons, goods or class of goods from withholding tax under this Ordinance.
- (4) All such amendments shall have effect in respect of any tax year beginning one any date before or after the commencement of the financial year in which the notification is issued and shall not be applicable in respect of income on which tax withheld is treated as discharge of final tax liability.
- (5) The Board shall place all notifications issued under sub-section (3) in a financial year before both Houses of Majlis-e-Shoora (Parliament).

SECTION 234 A. CNG STATIONS.--

- (1) There shall be collected advance tax at the rate specified in Division VIB of Part III of the First Schedule on the amount of gas bill of a Compressed Natural Gas station.
- (2) The person preparing gas consumption bill shall charge advance tax under sub-section (1) in the manner gas consumption charges are charged.
- (3) The tax collected under this section shall be a final tax on the income of a CNG station arising from the consumption of the gas referred to in sub-section (1).

- (4) The taxpayers shall not be entitled to claim any adjustment of withholding tax collected or deducted under any other head during the tax year.

SECTION 235. ELECTRICITY CONSUMPTION:--

- (1) There shall be collected advance tax at the rates specified in Part-IV of the First Schedule on the amount of electricity bill of a commercial or industrial consumer.
- (2) The person preparing electricity consumption bill shall charge advance tax under sub-section (1) in the manner electricity consumption charges are charged.
- (3) Advance tax under this section shall not be collected from a person who produces a certificate from the Commissioner that his income during tax year is exempt from tax.
- (4) under this section,--
 - (a) in the case of taxpayer other than a company, tax collected upto bill amount of thirty thousand rupees per month shall be treated as minimum tax on the income of such persons and no refund shall be allowed;
 - (b) in the case of a taxpayer other than a company, tax collected on monthly bill over and above thirty thousand rupees per month shall be adjustable; and
 - (c) in the case of a company, tax collected shall be adjustable against tax liability."

CTE verified

Space for noting:

Comparative Citation (if any):

- | | |
|----------|----------|
| 1. _____ | 3. _____ |
| 2. _____ | 4. _____ |

FEDERAL TAX OMBUDSMAN SECRETARIAT
Regional Office, Lahore

Complaint No 538/LHR/IT(400)/1025/2012

Dated: 31.07.2012

Wasim Aized Khan Niazi
Marshall CNG
Property No 1261/C
Bahawalpur Road
Multan

... Complainant

Versus

The Secretary
Revenue Division
Islamabad

... Respondent

Dealing Officer : Muhammad Munir Qureshi, Advisor
Authorized Representative : Inayat ur Rehman, Advocate
Departmental Representative : Muhammad Irfan Khan Tareen, ACIR

FINDINGS/RECOMMENDATIONS

This complaint is against deduction of Minimum Tax at source in electricity bills under Section 235(4) of the Income Tax Ordinance 2001 (the Ordinance) and resultant reduction in refund claimed.

2. The Complainant runs a CNG station. Details of his tax deducted at source, minimum tax charged and refund claimed / issued are as under:

Tax Deducted at Source	Tax Year 2009	Tax Year 2010	Tax Year 2011
u/s 235 (in electricity bills)	Rs179,870	Rs341,643	Rs341,301
u/s 234-A(3) [FINAL TAX] (in gas bill)	Rs372,166	Rs668,154	Rs668,627
Minimum tax charged	Rs24,000	Rs36,000	Rs36,000
Refund claimed	Rs180,287	Rs322,893	Rs333,925
Refund issued	Rs156,287	Rs226,673	Rs267,305

*Date of registration in FTO Sectt.

CRC verified
M

26.3.12

41
2

179

3. The Complainant contends that as tax had been deducted in the monthly sui gas bill under Section 234A(3) of the Ordinance as final tax liability, a separate tax deduction under Section 235(4)(a) in the electricity bill was not permissible under the law as that would amount to double taxation of income. The Complainant referred to the judgment of the Lahore High Court cited as 2011 PTD 1 in which such levy was emphatically rejected. The Complainant also contends that the Deptt did not issue copies of orders passed under Section 170(4) of the Ordinance, despite requests made.

4. When confronted, the Deptt filed a reply contending that the charge of minimum tax under Section 235(4)(a) of the Ordinance was an appealable issue and should be left to the regular appellate fora for resolution. On merits, the Deptt contended that the tax as levied was consistent with statutory stipulation and so there was no 'double taxation' of income.

5. The DR referred to a judgment of the Hon'ble Peshawar High Court cited as 2011PTD104 in which it had been clarified that tax withheld under Sections 234A, on gas consumption, and 235(4), on electricity consumption, were two separate and mutually exclusive tax levies. Thus, the charge of tax under Section 234A created no bar to levy of minimum tax under Section 235(4)(a) of the Ordinance, if the same was warranted under the law.

6. Both sides have been heard and record examined.

7. The Departmental contention that this being an appealable issue should go before the regular appellate fora rather than the Hon'ble FTO has been examined and found to be misconceived. The Complainant has contended in the complaint that the Departmental treatment was contrary to law and has also referred to

CF
h

2 42 178

an order passed by the CIR (Appeals) in support of his contention. He has also alleged that copies of orders passed under Section 170(4) of the Ordinance were not issued to him, despite repeated requests. These are clear maladministration issues. Even otherwise, the Hon'ble FTO exercises concurrent jurisdiction, as held by the Lahore High Court in order dated 13.09.2012 disposing of Writ Petition No.11545 of 2012.

8. On merits, it is noted that there are conflicting decisions of the superior judiciary on the question of chargeability of tax under Section 235(4) of the Ordinance in the presence of tax deduction under Section 234A in the case of a CNG owner. The Peshawar High Court's decision cited above states that the two taxes are separate and distinct and tax deductions under Sections 234A and 235(4) of the Ordinance in the case of the same taxpayer (CNG owner) do not amount to double taxation. The Lahore High Court in the judgment cited as 2011PTD1 holds a contrary view and says that income having been subjected to final taxation under Section 234A no further tax levy is permissible and any tax deducted under Section 235(4) is liable to be refunded. The charge of such tax would thus be an exercise in futility.

9. The case of the Complainant falls in the jurisdiction of RTO Multan which is in the province of Punjab. It is a settled law that the judgment of the Hon'ble Lahore High Court would be binding.

Findings:

10. As held by the Hon'ble Lahore Court in judgment cited as 2011PTD1, tax cannot be separately charged under Section 235(4) of the Ordinance when income has already been subjected to final taxation under Section 234A of the Ordinance. Refund due to the

CTC
W

Complainant, under the applicable judgment of the Hon'ble Lahore High Court needs to be allowed. In case of any change in this position, if and when the issue is finally settled by the apex court, the Deptt will be free to take corrective measures, as per law.

11. The Deptt's failure to issue to the Complainant the copies of orders determining the refundable amount under Section 170(4) of the Ordinance in Tax Years 2009 to 2011 is tantamount to maladministration under Section 2(3) of the FTO Ordinance.

Recommendations:

- 12. FBR to direct the Commissioner to –
 - (i) invoke revisionary jurisdiction under Section 122A of the Ordinance to revisit the tax charged under Section 235(4) of the Ordinance, in the light of Lahore High Court's judgment [2011PTD1];
 - (ii) issue copies of orders passed under Section 170(4) of the Ordinance for Tax Years 2009 to 2011; and
 - (iii) report compliance within 30 days.

(Dr. Muhammad Shoab Suddle)
Federal Tax Ombudsman

Dated: 25-10-2012
mmq/my

CTU
3

INCOME TAX DEPARTMENT

44 176 Annex-II

Electronic Document No. (EDN) 3953950

ACKNOWLEDGEMENT SLIP

Filed Document **DIRECT TAXES - INCOME TAX RETURN**

IT-2 (For Individual / AOP) ORIGINAL

NTN 2212575-2

Submission Date 01/10/2009

TaxPayer Name DIAMOND CNG

Tax Year 2009

Total Income 0

Tax Office RTO RAWALPINDI

Taxable Income 0

Tax chargeable on Taxable Income 0

Total Tax Chargeable 401,990

Total Payments 547,781

Tax Payable/Refundable -145,791

Refund Adjustments 0

Balance Tax Payable/Refundable -145,791

(All amounts in Pak Rupees)

Documents Attached:- Annex B

Your FTR 401,990 is equal or greater than 20,000, there you must file your wealth statement



ITRAOA-002009-3953950

E-Officer, FBR

This is a system generated acknowledgement and does not require any signature.

cc verified

Diamond CNG
26.3.09

CNIC	NTN		NTN		NTN	
Taxpayer's Name	DIAMOND CNG		NTN		2212575-2	
Business Name	M/S DIAMOND CNG		Gender		M	
Business Address	PD 1135 STADIUM ROAD PINDORA, RAWALPINDI		Year Ending		30-06-2009	
Res. Address	PLOT NO.PD-1135 PANDORA STADIUM ROAD, RAWALPINDI		Tax Year		2009	
E-Mail Address	msaeed.tax@gmail.com		Purpose		AOP	
Principal Activity	ACTIVITIES OF BUSINESS AND EMPLOYERS MEMBERSHIP OR		Phone		+92.51.5520448	
Employer	NTN	Name	Code	941100	Res. Status Resident	
Representative	NTN	Name	LIAQAT ALI TARAR		Birth Date 28/07/2004	
Authorized Rep.	NTN	Name			Res. Status Resident	
					RTQ<U RTO RAWALPINDI	

NTN	Top 10 Share Holder's Name	Particulars	Capital	NTN	Top 10 Share Holder's Name	Percentage	Capital
0356394-5	LIAQAT ALI TARAR		33.3333	1,856,417			
1148087-3	MUHAMMAD AZRAM		33.3333	1,856,417			
0605965-4	RAMZAN ALI		33.3333	1,856,417			
			Total		100%	5,568,251	

No	Items	Code	Total
1	Net Sales (excluding Sales Tax/ Federal Excise Duty & Net of Commission/ Brokerage) (To be reconciled with Annex-C)	3103	
2	Cost of Sales [3 + 4 + 5 - 6] (To be reconciled with Annex-C)	3118	
3	Opening Stock	3117	
4	Net Purchases (excluding Sales Tax/ Federal Excise Duty & Net of Commission/ Brokerage)	3106	
5	Manufacturing/ Trading Expenses	3111	
6	Closing Stock	3118	
7	Gross Profit/ (Loss) [1-2] (To be reconciled with Annex-C)	3119	
8	Other Revenues/ Fees/ Charges for Professional and Other Services/ Commissions	3131	
9	Profit & Loss Expenses	3100	
10	Net Profit/ (Loss) [(7 + 8) - 9]	3101	
11	Intangible Deductions (including Accounting Depreciation)	3102	
12	Allowable Deductions (excluding tax depreciation/ including professional PPH income)	3102	
13	Unadjusted Loss from business for previous year(s) [Transferred from 24 of Annex-A]	3902	
14	Un-absorbed Tax Depreciation for previous/ current year(s) (Annex-A)	3988	
15	Total Income [Sum of 16 to 21]	8099	
16	Salary Income including Arrears Excluding Bonus	1999	
17	Bonus	1991	
18	Business Income/ (Loss) [(10 + 11) - 12 - 13 - 14]	3999	
19	Share from AOP Income/ (Loss)	312021	
20	Capital Gains/ (Loss)	4999	
21	Other Sources Income/ (Loss)	5999	
22	Foreign Income/ (Loss)	6399	
23	Deductible Allowances [24 + 25 + 26]	9139	
24	Zakat	9121	
25	Workers Welfare Fund	9122	
26	Charitable Donations admissible for straight Deductions	9124	
27	Exempt Income/ (Loss) [Sum of 28 to 32]	8199	
28	Salary Income	6101	
29	Property Income/ (Loss)	6102	
30	Business Income/ (Loss)	6103	
31	Capital Gains/ (Loss)	6104	
32	Other Sources Income / (Loss)	6105	
33	Agriculture Income	6106	
34	Taxable Income/ (Loss) (If 16<1,000,000, 15-23 else 15-23-17)	9199	
35	Tax chargeable on Taxable Income	9201	
Bonus Rate		0	
Marginal relief given Rs.		0	
36	Tax Reductions/Credits/Averaging (including rebate on Bahbood Certificates, etc.)	9249	
37	Minimum Tax (a+b+c+d+e)	9303	
a) U/s 115			
b) U/s 148(B)			
c) U/s 233A(2)			
d) U/s 235(4)			
38	Total Tax Chargeable [if 35>36 then 35-36+37+81 else 37+81]	9299	
39	Total Tax Payments (Transferred from 24 of Annex-B)	9499	401,990
40	Tax Payable/ Refundable [39 - 40 + WWF Payable from Column 25 of Annex-B]	9999	547,781
41	Refund Adjustments (not exceeding current year's tax payable)	9998	-145,791
Net Tax Refundable, may be credited to my bank account as under:			
A/C Number	0120000037		
Bank	ALLIED BANK OF PAKISTAN LTD.		
Branch Name & Code	CITY SADDAR ROAD, RAWALPINDI		
			Signatures

CFU
 M

46 174

Source	Code	Receipts/Value	Rate	Code
Imports Upto 30.06.2009	84013		4%	82013
	84011		2%	82011
	84012		1%	82012
Dividend	84015		10%	82015
Profit on Debt	84033		7.5%	82033
Royalties/Fees (Non-Resident)	84041		10%	82041
Contracts (Non-Resident)	840812		18%	820812
Insurance Premium (Non-Resident)	840821		6%	820821
Advertisement Services (Non-Resident)	840524		5%	820524
Supply of Goods	840525		10%	820525
	840611		3.5%	820611
	840612		1.5%	820612
On Payment to Ginners	840613			820613
Services rendered upto 30.06.2009	840614		1%	820614
Transport Services rendered upto 30.06.2009	840622		2%	820622
Contracts (Resident)	840623		6%	820623
Exports/related Commission/Service	840631		0.5%	820631
	840641		1%	820641
Foreign Indenting Commission	84072		5%	82072
Property income subject to WHT	84075			82075
Prizes	84081			82081
Winnings	84091		10%	82091
Petroleum Commission	84092		20%	82092
Brokerage/Commission	84101		10%	82101
Advertising Commission	84121		10%	82121
Goods Transport Vehicles	84122		5%	82122
Gas consumption by CNG Station	84141			82141
Distribution of cigarette and pharmaceutical products	84142	10,048,741	4%	82142
	84143		1%	82143
Source	Code	Receipts/Value	Rate	Code
Retail Turnover upto 5 million	310102		0.5%	820102
Retail Turnover above 5 million	310103			820103
Property Income not subject to WHT	210101			820235
Purchase of locally produced edible oil	310431		2%	820208
Flying Allowance	112001		2.5%	820234
Services rendered / contracts executed outside Pakistan	83311		1%	820236
Employment Termination Benefits	118301			820211
Final/Fixed Tax Chargeable (42 to 80)				8202

I, DIAMOND CNG holder of CNIC 81101-3422898-1, in my capacity as _____
 Self/ Partner or Member of Association of Persons/ Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Return/Statement w/s 115(4) and the attached Annex(es), Statement(s), Document(s) or Detail(s) is/are correct and complete in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002 (The alternative in the verification, which is not applicable, should be scored out).

Date: 01/10/2009 (dd/mm/yyyy)

Signatures _____

[RTO RAWALPINDI Status: Submitted (01/10/2009) UID: 9799907075548]
 [eFBR Portal] Documents Attached:-Annex B



ITRCA-002009-3953950

CFC
11
14



47

Annex - B
Tax Already Paid

2009
B

173

NTN: **2212575-2** Name **DIAMOND CNG** CNIC/Reg. No.

Particulars		Amount (Rs.)
Tax Collected/Deducted at Source (Adjustable Tax only)		
1.	On import of goods (other than tax deduction treated as final tax)	0
2.	On withdrawal from pension fund	0
3.	From salary U/S 149	0
4.	On dividend income (other than tax deduction treated as final tax)	0
5.	On Government securities	0
6.	On profit on debt (other than tax deduction treated as final tax)	0
	Certificate/Account No. Bank Branch Share%	Amount (Rs.)
7.	On payments received by non-resident (other than tax deduction treated as final tax)	0
8.	On payments for goods (other than tax deduction treated as final tax)	0
9.	On payments for services (other than tax deduction treated as final tax)	0
10.	On payments for execution of contracts (other than tax deduction treated as final tax)	0
11.	On cash withdrawal from bank	0
	Certificate/Account No. Bank Branch Share%	Amount (Rs.)
12.	On sale/purchase of shares through a Member of Stock Exchange	0
13.	On trading of shares through a Member of Stock Exchange	0
14.	On financing of carry over trade	0
15.	With motor vehicle token tax (Other than goods transport vehicles)	0
	Registration No. Engine/Seating Capacity Owner's Name Share%	Amount (Rs.)
16.	With bill for electricity consumption	0
	Consumer No. Subscriber's CNIC Subscriber's Name Share%	Amount (Rs.)
	27431301089020 U 0 Diamond CNG 0	145,791
17.	With telephone bills, mobile phone and pre-paid cards	0
	Number Subscriber's CNIC Subscriber's Name Share%	Amount (Rs.)
18.	With Motor Vehicle Registration Fee	0
	Consumer No. Subscriber's CNIC Owner's Name Manufacturer's Particular	Amount (Rs.)
19.	On sale by auction u/s 238A	0
20.	Total Tax Deductions at source (Adjustable Tax) [Sum of 1 to 19]	145,791
21.	Total Tax Deductions at source (Final Tax)	401,990
22.	Advance Tax U/S 147(1) [a + b + c + d]	0
	First Installment CPR No	0
	Second Installment CPR No	0
	Third Installment CPR No	0
	Fourth Installment CPR No	0
23.	Admitted Tax U/S 137(1) Liability Paid [a + b + c]	0
	a. U/S 137 (1) CPR No	0
	b. U/S 137 (1) CPR No	0
	c. U/S 137 (1) CPR No	0
24.	Total Tax Payments [20 + 21 + 22 + 23] (Transfer to Sr-39 of Main Return)	547,781
25.	WWF Payable with Return (WWF payable will be adjusted against the income payments made during the current year)	0



ITRROA-002009-3953950

CFC
N

Status: Submitted Print Date: 28/2/2013



INCOME TAX DEPARTMENT 48 172

IV

Electronic Document No. (EDN) 11345038

ACKNOWLEDGEMENT SLIP

Filed Document	DIRECT TAXES - INCOME TAX RETURN	IT-2 (For Individual / AOP)	ORIGINAL
NTN	2212575-2	Submission Date	15/01/2012
TaxPayer Name	DIAMOND CNG	Tax Year	2010
Total Income	0	Tax Office	RTO RAWALPINDI
Taxable Income	0		
Tax chargeable on Taxable Income	0		
Total Tax Chargeable	371,577		
Total Payments	515,663		
Tax Payable/Refundable	-144,086		
Refund Adjustments	0		
Balance Tax Payable/Refundable	-144,086		

(All amounts in Pak Rupees)

Documents Attached:- Annex B

Your FTR 371,577 is equal or greater than 20,000, there you must file your wealth statement



ITRAQA-002010-11345038

E-Officer, FBR

This is a system generated acknowledgement and does not require any signature.

etc verified
me

DIR - A CTS
26/3/12

Source	Code	Receipts/Value	Rate	Code	Tax Due
Imports Upto 30.06.2009	64013	50	4%	92013	
	64011		2%	92011	
	64012		1%	92012	
	64015			92015	
Dividend	64032		10%	92032	
	64033		7.5%	92033	
Profit on Debt	64041		10%	92041	
Royalties/Fees (Non-Resident)	640811		15%	920811	
	640812			920812	
Contracts (Non-Resident)	640821		6%	920821	
Insurance Premium (Non-Resident)	640824		5%	920824	
Advertisement Services (Non-Resident)	640825		10%	920825	
Supply of Goods	640811		3.5%	920811	
	640812		1.5%	920812	
	640813			920813	
On Payment to Ginners	640814		1%	920814	
Services rendered upto 30.06.2009	640821		6%	920821	
Transport Services rendered upto 30.06.2009	640822		2%	920822	
	640823			920823	
Contracts (Resident)	640831		6%	920831	
Exports/related Commission/Service	640841		0.5%	920841	
	64072		1%	92072	
Foreign Indenting Commission	64075		5%	92075	
Property Income subject to WHT	64081			92081	
Prizes	64091		10%	92091	
Winnings	64092		20%	92092	
Petroleum Commission	64101		10%	92101	
Brokerage/Commission	64121		10%	92121	
Advertising Commission	64122		5%	92122	
Goods Transport Vehicles	64141			92141	
Gas consumption by CNG Station	64142	8,288,426	4%	92142	371,577
Distribution of cigarette and pharmaceutical products	64143		1%	92143	
Final Tax					
Retail Turnover upto 5 million	310102		0.5%	920202	
Retail Turnover above 5 million	310103			920203	
Property Income not subject to WHT	210101			920201	
Purchase of locally produced edible oil	310431		3%	920208	
Flying Allowance	112001		2.5%	920234	
Services rendered / contracts executed outside Pakistan	83311		1%	920236	
Employment Termination Benefits	118301			920211	
Final/Fixed Tax Chargeable (42 to 80)				9202	371,577

I, Ali Aslam holder of CNIC 81101-3422898-1, in my capacity as _____
 Self/ Partner or Member of Association of Persons/ Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Return/Statement u/s 115(4) and the attached Annex(es), Statement(s), Document(s) or Detail(s) is/are correct and complete in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002 (The alternative in the verification, which is not applicable, should be scored out).

Date: 02/09/2010 (dd/mm/yyyy) Signatures _____

[RTO RAWALPINDI Status: Submitted (15/01/2012) UID: 9799907075548]
 [eFBR Portal] Documents Attached:-Annex B



CR
M

FBR <small>FEDERAL BUREAU OF REVENUE</small>	Annex - B 51 Tax Already Paid	2010 B
--	---	------------------

NTN **2212575-2** Name **DIAMOND CNG** CNIC/Reg. No. _____

Particulars	Amount (Rs.)
Tax Collected/Deducted at Source (Adjustable Tax only)	
1. On import of goods (other than tax deduction treated as final tax)	0
2. On withdrawal from pension fund	0
3. From salary U/S 149	0
4. On dividend income (other than tax deduction treated as final tax)	0
5. On Government securities	0
6. On profit on debt (other than tax deduction treated as final tax)	0
Certificate/ Account No. Bank Branch Shares Amount (Rs.)	
7. On payments received by non-resident (other than tax deduction treated as final tax)	0
8. On payments for goods (other than tax deduction treated as final tax)	0
9. On payments for services (other than tax deduction treated as final tax)	0
10. On payments for execution of contracts (other than tax deduction treated as final tax)	0
11. On cash withdrawal from bank	0
Certificate/ Account No. Bank Branch Shares Amount (Rs.)	
12. On sale/purchase of shares through a Member of Stock Exchange	0
13. On trading of shares through a Member of Stock Exchange	0
14. On financing of carry over trade	0
15. With motor vehicle token tax (Other than goods transport vehicles)	0
Registration No. Engine/ Seating Capacity Owner's Name Shares Amount (Rs.)	
16. With bill for electricity consumption	0
Consumer No. Subscriber's CNIC Subscriber's Name Shares Amount (Rs.)	
27 4313 01068020 0 DIAMOND CNG 100 140,212	
14 14313 1584300 0 M SAYYED ABBAS 100 3,900	
17. With telephone bills, mobile phone and pre-paid cards	0
Number Subscriber's CNIC Subscriber's Name Shares Amount (Rs.)	
18. With Motor Vehicle Registration Fee	0
Consumer No. Subscriber's CNIC Owner's Name Manufacturer's Particulars Amount (Rs.)	
19. On sale by auction u/s 238A	0
20. Total Tax Deductions at source (Adjustable Tax) [Sum of 1 to 19]	144,112
21. Total Tax Deductions at source (Final Tax)	371,551
22. Advance Tax U/S 147(1) [a + b + c + d]	0
First Installment CPR No	
Second Installment CPR No	
Third Installment CPR No	
Fourth Installment CPR No	
23. Admitted Tax U/S 137(1) Liability Paid [a + b + c]	0
a. U/S 137 (1) CPR No	
b. U/S 137 (1) CPR No	
c. U/S 137 (1) CPR No	
24. Total Tax Payments [20 + 21 + 22 + 23] (Transfer to Sr-39 of Main Return)	515,663
25. WWF Payable with Return (WWF payable will be adjusted against the excess payments made during the current year).	0

769



ITRROA-002010-11345038

Handwritten signature/initials

Status: Submitted Print Date:28/2/2013

ACKNOWLEDGEMENT SLIP

Filed Document	DIRECT TAXES - INCOME TAX RETURN	IT-2 (For Individual / AOP)	ORIGINAL
NTN	2212575-2	Submission Date	24/10/2011
TaxPayer Name	DIAMOND CNG	Tax Year	2011
Total Income	0	Tax Office	RTO RAWALPINDI
Taxable Income	0		
Tax chargeable on Taxable Income	0		
Total Tax Chargeable	546,091		
Total Payments	742,131		
Tax Payable/Refundable	-196,040		
Refund Adjustments	0		
Balance Tax Payable/Refundable	-196,040		

(All amounts in Pak Rupees)

Documents Attached:- Annex B, Annex D

Your FTR 523,201 is equal or greater than 20,000, there you must file your wealth statement



ITRAQA-002011-20453473

E-Officer, FBR

This is a system generated acknowledgement and does not require any signature.

CTD verified
Z

Diamond CNG

28.3.13

BR

RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (FOR INDIVIDUAL/AOP)

IT-2 N° 20110000163708021

Form with fields: Taxpayer's Name (DIAMOND CNG), Business Name (M/S DIAMOND CNG), Business Address (PD 1135 STADIUM ROAD PINDORA, RAWALPINDI), Res. Address (PLOT NO. PD-1135 PANDORA STADIUM ROAD, RAWALPINDI), E-Mail Address (msaeed.tax@gmail.com), Phone (+92.51.5520448), Principal Activity (Activities of business and employers membership or), Code (941100), Employer (NTN), Name (Liaqat Ali Talib), Representative (NTN 2364299-8), Name (Liaqat Ali Talib), Authorized Rep. (NTN), Name (Liaqat Ali Talib).

168

Table with columns: NTN, Top 10 Share Holder's Name, Percentage, Capital, NTN, Top 10 Share Holder's Name, Percentage, Capital. Rows include LIAQAT ALI TARAR, MUHAMMAD AZRAM, RAMZAN ALI. Total Capital: 5,586,261.

Main tax calculation table with columns: Particulars, Amt., Total. Rows include: 1 Net Sales, 2 Cost of Sales, 3 Opening Stock, 4 Net Purchases, 5 Manufacturing/Treating Expenses, 6 Closing Stock, 7 Gross Profit, 8 Allowances, 9 Profit & Loss, 10 Net Profit, 11 Inadmissible Deductions, 12 Admissible Deductions, 13 Unabsorbed Losses, 14 Un-absorbed Tax Depreciation, 15 Total Income, 16 Salary Income, 17 Business Income, 18 Shares from AOP, 19 Capital Gain, 20 Other Sources Income, 21 Foreign Income, 22 Deductible Allowances, 23 Zakat, 24 Welfare Welfare Fund, 25 Charitable Donations, 26 Exempt Income, 27 Salary Income, 28 Property Income, 29 Business Income, 30 Capital Gain, 31 Other Sources Income, 32 Agriculture Income, 33 Taxable Income, 34 Tax chargeable on Taxable Income, 35 Tax Reductions/Credits/Exemptions, 36 Difference of minimum Tax Chargeable on business transactions, 37 Min tax on electricity consumption, 38 Balance tax chargeable, 39 Difference of minimum Tax Chargeable, 40 Net tax chargeable, 41 15% surcharge on approximate net tax chargeable, 42 Total Tax Chargeable, 43 Total Tax Payable, 44 Tax Paid, 45 Refund Adjustments, 46 Annual reported surcharge.

gpo

Signatures _____

Sl. No.	Description	Code	Receipts/Value	Rate	Code	Tax Dpto.
49	Imports	84013	54	5%	92013	
		84011		2%	92011	
		84012		1%	92012	
50		84015			92015	
51	Dividend	84032		10%	92032	
52		84033		7.5%	92033	
53	Profit on Debt	84041		10%	92041	
54	Royalties/Fees (Non-Resident)	840511		18%	920511	
55		840512			920512	
56	Contracts (Non-Resident)	840521		8%	920521	
57	Insurance Premium (Non-Resident)	840524		8%	920524	
58	Advertisement Services (Non-Resident)	840525		10%	920525	
59	Supply of Goods	840611		3.5%	920611	
60		840612		1.5%	920612	
61		840613			920613	
62	On Payment to Ginners	840614		1%	920614	
63	Contracts (Resident)	840631		0%	920631	
64	Export/related Commission/Service	840641		0.5%	920641	
65		84072		1%	92072	
66	Foreign Indenting Commission	84075		5%	92075	
67	Prizes/Winning of cross word puzzles	84081		10%	92081	
68	Winnings - Others	84082		20%	92082	
69	Petroleum Commission	84101		10%	92101	
70	Brokerage/Commission	84121		10%	92121	
71	Advertising Commission	84122		5%	92122	
72	Goods Transport Vehicles	84141			92141	
73	Gas consumption by CNG Station	84142	13,080,020	4%	92142	523,201
74	Distribution of cigarette and pharmaceutical products	84143		1%	92143	
Sl. No.	Description	Code	Receipts/Value	Rate	Code	Tax Dpto.
75	Retail Turnover upto 5 million	310102		1%	920202	
76	Retail Turnover above 5 million	310103			920203	
77	Property Income	210101			920235	
78	Capital gains on Securities held for < 6 months	610401		10	961041	
79	Capital gains on Securities held for >= 6 months and < 12 months	610402		7.5	961042	
80	Capital gains on Securities held for >= 12 months	610403			961043	
81	Purchase of locally produced edible oil	310431		2%	920208	
82	Flying Allowance	112001		2.5%	920234	
83	Services rendered / contracts executed outside Pakistan	63311		1%	920236	
84	Employment Termination Benefits	118301			920211	
85	Final/Fixed Tax Chargeable (47 to 84)				9202	523,201

I, LIAQAT ALI TARAR holder of CNIC 61101-3422896-1, in my capacity as _____
 Self/ Partner or Member of Association of Persons/ Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Return/Statement u/s 115(4) and the attached Annex(es), Statement(s), Document(s) or Detail(s) is/are correct and complete in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002 (The alternative in the verification, which is not applicable, should be scored out).
 Date : 24/10/2011 (dd/mm/yyyy) Signatures _____



ITRROA-002011-20453473

[RTO RAWALPINDI Status: Submitted (24/10/2011) UID: 9799907075548]

[eFBR Portal] Documents Attached:-Annex B

CTD
W

167

56

Advance Tax U/S 147(5B) [a + b + c + d] - Incl. Surcharge		
a. First Installment		0
	CPR No	
	CPR No	0
	CPR No	0
	CPR No	0
b. Second Installment		0
	CPR No	
	CPR No	0
	CPR No	0
	CPR No	0
c. Third Installment		0
	CPR No	
	CPR No	0
	CPR No	0
	CPR No	0
d. Fourth Installment		0
	CPR No	
	CPR No	0
	CPR No	0
	CPR No	0
27. Admitted Tax U/S 137(1) Liability Paid [a + b + c]		0
a. U/S 137 (1)	CPR No	0
b. U/S 137 (1)	CPR No	0
c. U/S 137 (1)	CPR No	0
28. Total Tax Payments [23 + 24 + 25 + 26 + 27] (Transfer to Sr-44 of Main Return)		742,131
29. WWF Payable with Return (WWF payable will be adjusted against the excess payments made during the current year).		0

165



Status: Submitted Print Date:28/2/2013

ITRROA-002011-20453473

etc verified
12

57



Annex - D

PERSONAL EXPENSES FORM (PEF)
Details of Personal Expenses (for Individual)

2011

D

NTN 2.12575-2 Name DIAMOND CNG CNIC

Sr	Description	Expenses	
		Adults	Minor
1	Residence electricity bills		0
2	Residence telephons/mobile/internet bills		0
3	Residence gas bills		0
4	Residence rent/ground rent/property tax/fire insurance/security services/water bills		0
5	Education of children/ spouse/ self (Optional, it can be included in Sr-9)		0
6	Travelling (foreign and local) (Optional, it can be included in Sr-9)		0
7	Running and maintenance expenses of Motor vehicle(s)		0
8	Club membership fees/bills		0
9	Other personal and household expenses		0
10	Total personal expenses (Sum of 1 to 9)		0
11	(Less) Contribution by family members		0
12	Net Personal Expenses (10 - 11) transfer to Sr-46 of Main Return		0
13	Number of family members/dependents		

764



Status: Submitted Print Date:28/2/2013

ITRROA-002011-20453473

CFC
W

INCOME TAX DEPARTMENT

VI

58

Electronic Document No. (EDN) 27159283

763

ACKNOWLEDGEMENT SLIP

Filed Document	DIRECT TAXES - INCOME TAX RETURN	IT-2 (For Individual / AOP)	ORIGINAL
NTN	2212575	Submission Date	30/09/2012
TaxPayer Name	DIAMOND CNG	Tax Year	2012
Total Income	0	Tax Office	RTO RAWALPINDI
Taxable Income	0		
Tax chargeable on Taxable Income			
Total Tax Chargeable	0		
Total Payments	716,363		
Tax Payable/Refundable	-187,329		
Refund Adjustments	0		
Balance Tax Payable/Refundable	-187,329		

(All amounts in Pak Rupees)

Documents Attached:- Annex B, Annex D

Your FTR 529,034 is equal or greater than 20,000, there you must file your wealth statement



ITRAOA-002012-27159283

E-Officer, FBR

This is a system generated acknowledgement and does not require any signature.

CRD
M

Diamond CNG
26.3.13



RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION
UNDER THE INCOME TAX ORDINANCE, 2001 (FOR INDIVIDUAL/AOP)

IT-2
N^o 2012000271240021

Taxpayer's Name		DIAMOND CNG		NTN	2212575-2	
CNIC (for individual)		59		Character		
Business Name		M/S DIAMOND CNG		Year Ending	30-06-2012	
Business Address		PD 1135 STADIUM ROAD PINDORA, RAWALPINDI		Tax Year	2012	
Res. Address		PLOT NO.PD-1135 PANDORA STADIUM ROAD, RAWALPINDI		Person	ACP	
E-Mail Address		msaeed.tax@gmail.com	Phone	+92,51,5520448	Res. Status	Resident
Principal Activity		ACTIVITIES OF BUSINESS AND EMPLOYERS MEMBERSHIP OR		Code	941100	
Employer	NTN	Name	Liaqat Ali Tarar	Birth Date	29/07/2004	
Representative	NTN 2364299-8	Name	Liaqat Ali Tarar	Filing Section	sls 114	
Authorized Rep.	NTN	Name		RTQ/RTU	RTQ RAWALPINDI	

762

NTN	Proprietor/Member/Partners Name	% in Capital	Capital Amount	NTN	Top 10 Share Holder's Name	% in Capital	Capital Amount
035304-5	LIADAT ALI TARAR	33.3333	1,855,417				
1145067-3	MUHAMMAD AZRAN	33.3333	1,855,417				
060595-4	RAMZAN ALI	33.3333	1,855,417				
				Total	100%		5,566,251

Code	Description	Amount	Code	Description	Amount
1	Net Sales (excluding Sales Tax, Federal Excise Duty & Net of Commission/ Brokerage) (To be recorded with Annex-C)	3103			
2	Cost of Sales (S + 4 + 5 - 6) (To be recorded with Annex-C)	3108			
3	Quoting Costs	3109			
4	Net Purchases (including Sales Tax, Federal Excise Duty & Net of Commission/ Brokerage)	3111			
5	Other Manufacturing/Trading Expenses (Transfer from 2-7 of Annex-C)	3118			
6	Quoting Costs	3119			
7	Goods Profit (Annex-1)-21 (To be recorded with Annex-C)	3121			
8	Transport Services US 153(1)(b) (Transfer from 49(a))	3122			
9	Other Services US 153(1)(b) (Transfer from 49(a))	3123			
10	Other Revenue/ Fees/ Charges for Professional and Other Services/ Commission	3124			
11	Profit & Loss Expenses (Transfer from 29-34 of Annex-G)	3189			
12	Net Profit/(Loss) (7 + 8 + 9 + 10) - 11	3190			
13	Investable Deductions (Transfer from 22 of Annex-E)	3191			
14	Admissible Deductions (Transfer from 5 of Annex-E)	3192			
15	Unutilized Loss from business for previous year(s) (Transferred from 27 of Annex-A)	3002			
16	Unutilized Tax Depreciation for previous/current year(s) (Annex-A) (Transferred from 27 of Annex-A)	3008			
17	Total Income (Sum of 18 to 23)	9099			
18	Salary Income	1899			
19	Business Income/(Loss) [(12 - 13) - 14 - 15 - 16]	3999			
20	Share from ACP Income/(Loss)	312021			
21	Credited Share/(Loss) sls 37	4009			
22	Other Sources Income/(Loss)	6099			
23	Foreign Income/(Loss)	6399			
24	Deductible Allowances (25 + 26 + 27 + 28)	9139			
25	Zakat	9121			
26	Workers Welfare Fund (WWF)	9122			
27	Workers Profit Participation Fund (WPPF)	9123			
28	Charitable Donations admissible as straight deductions	9124			
29	Taxable Income/(Loss) (17-24)	9199			
30	Exempt Income/(Loss) (Sum of 31 to 37)	9101			
31	Salary Income	9102			
32	Property Income	9103			
33	Business Income/(Loss)	9104			
34	Capital Gain/(Loss)	9106			
35	Agriculture Income	9107			
36	Foreign Remittances (Admit Evidence)	9105			
37	Other Sources Income / Loss	9101			
38	Tax chargeable on Taxable Income	9249			
39	Tax Reductions/Credits/Exemption other than Teacher/Researcher Rebate/including rebate on Bahadur Certificates, etc.)				
40	Difference of minimum Tax Chargeable on business transactions (40(a)(ii) minus 40(i)(ii))				
	(i) (ii) (iii) (iv) (v)				
	Income Value/Rate/amount subject to cost or cost of less at rate: Pms. Chargeable Income Pms. Tax Rate Minimum Tax Higher of (iii) or (iv)				
a)	Import of Edible Oil US 148(b)		3%		9303
b)	Import of Packing Material US 148(b)		8%		
c)	Transport Services US 153(1)(b)		2%		
d)	Services to Zero rated taxpayers US 153(1)(b)		1%		
e)	Other Services US 153(1)(b)		8%		
f)	Total				
	(38 minus 39) divided by 28 multiply by 40(a)(ii) or 40(b)(ii) or 40(c)(ii) or 40(d)(ii) or 40(e)(ii), as the case may be				
41	Min tax on electricity consumption under sec 238(4) Amt of tax collected alongwith electricity bill and is upto Rs. 30,000	9304			
42	Balance tax chargeable	9305			
43	Minimum Tax Payable US 113 (43(i) minus 41, if greater than zero, else zero)	9308			
	Total Taxpayer (i) Reduction (ii) (iii) (iv)				
	Minimum tax @ 1% (v) Not Minimum tax (vi)				
44	Full Time Teacher/Researcher's Rebate	9309			
45	Net tax chargeable (42 + 43 - 44 + 41)	9307			826,034
46	Total Tax Payable (Transfer from 20 of Annex-B)	9399			719,263
47	Tax Payable Refundable US - 48 + WWF Payable from Sr. 29 of Annex-B)	9399			-187,229
48	Refund Adjustments (net operational current year's loss permitted)	9399			
49	Annual personal expenses for individual only (Transfer from Sr. 12 of Annex-D)	9109			

Net Tax Refundable, may be credited to my bank account as under:	
A/C Number	012000037
Branch Name & Code	CITY SADDAR ROAD, RAWALPINDI

CTU
M

Signature

Source	Code	Rate/Value	Rate	Code	Amount
00	Inquiries	64011	60	92013	
51		64011		92011	
52		64012		92012	
53		64015		92015	
54	Dividend	64032		92032	
55		64033		92033	
56	Profit on Debt	64041		92041	
57	Royalties/Fees (Non-Resident)	640511		920511	
58		640512		920512	
59	Contracts (Non-Resident)	640521		920521	
60	Insurance Premium (Non-Resident)	640524		920524	
61	Advertisement Services (Non-Resident)	640525		920525	
62	Supply of Goods	640611		920611	
63		640612		920612	
64		640613		920613	
65	Payment to Ginners	640614		920614	
66	Contracts (Resident)	640631		920631	
67		640632		920632	
68	Exports/related Commission/Service	640641		920641	
69		64072		92072	
70	Foreign indenting Commission	64075		92075	
71	Prizes/Winnings of cross word puzzles	64091		92091	
72	Winnings - Others	64092		92092	
73	Petroleum Commission	64101		92101	
74	Brokerage/Commission	64121		92121	
76	Advertising Commission	64122		92122	
76	Services to Exporters w/s 153(2)	64123		92123	
77	Goods Transport Vehicles	64141		92141	
78	Gas consumption by CNG Station	64142	13,225,840	92142	529,034
79	Distribution of cigarette and pharmaceutical products	64143		92143	
80	Retail Turnover upto 5 million	310102		920202	
81	Retail Turnover above 5 million	310103		920203	
82	Property Income	210101		920235	
83	Capital gains on Securities held for < 6 months	610401		961041	
84	Capital gains on Securities held for >= 6 months and < 12 months	610402		961042	
85	Capital gains on Securities held for >= 12 months	610403		961043	
86	Purchase of locally produced edible oil	310431		920208	
87	Flying Allowance	112001		920234	
88	Monetization of Transport Facility For Civil Servants	112002		920237	
89	Services rendered / contracts executed outside Pakistan	83311		920236	
90	Employment Termination Benefits	118301		920211	
91	Final/Fixed Tax Chargeable (50 to 90)			9202	529034

I, Liqaat Ali Tareq holder of CNIC 61101-3422898-1, in my capacity as Partner
 Self/ Partner or Member of Association of Persons/ Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer
 named above, do solemnly declare that to the best of my knowledge and belief the information given in this Return/Statement w/s 11B(4) and
 the attached Annex(es), Statement(s), Document(s) or Detail(s) is/are correct and complete in accordance with the provisions of the Income Tax
 Ordinance, 2001 and Income Tax Rules, 2002 (The alternative in the verification, which is not applicable, should be scored out).
 Date: 30/09/2012 (dd/mm/yyyy) Signatures _____



[RTO RAWALPINDI Status: Submitted (30/09/2012) UID: 9799907075548]

ITRROA-002012-27159283

[eFBR Portal] Documents Attached:-Annex B, Annex D

Handwritten signature/initials

761



Annex - B
Tax Already Paid

2012

B

NTN 2212575-2 Name DIAMOND CNG

CNIC/Reg. No.

Particulars		Amount of Tax deducted (Rs.)			
Tax Collected/Deducted at Source (Adjustable Tax Only)					
1.	On import of goods (other than tax deduction treated as final tax)	0			
2.	From salary U/S 149	0			
3.	On dividend income (other than tax deduction treated as final tax)	0			
4.	On Government securities	0			
5.	On profit on debt (other than tax deduction treated as final tax)	0			
	Certificate/ Account No.	Bank	Branch	Share%	Amount (Rs.)
6.	On payments received by non-resident (other than tax deduction treated as final tax)	0			
7.	On payments for goods (other than tax deduction treated as final tax)	0			
8.	On payments for services (other than tax deduction treated as final tax)	0			
9.	On payments for execution of contracts (other than tax deduction treated as final tax)	0			
10.	On property income	0			
11.	On withdrawal from pension fund	0			
12.	On cash withdrawal from bank u/s 231A	0			
	Certificate/ Account No.	Bank	Branch	Share%	Amount (Rs.)
13.	On certain Transactions in Bank	0			
14.	With Motor Vehicle Registration Fee	0			
	Consumer No.	Subscriber's CNIC	Owner's Name	Manufacturer's Particulars	Amount (Rs.)
15.	On sale/purchase of shares through a Member of Stock Exchange	0			
16.	On trading of shares through a Member of Stock Exchange	0			
17.	On financing of carry over trade	0			
18.	With motor vehicle token tax (Other than goods transport vehicles)	0			
	Registration No.	Engine Seating Capacity	Owner's Name	Share%	Amount (Rs.)
19.	With bill for electricity consumption	0			
	Consumer No.	Subscriber's CNIC	Subscriber's Name	Share%	Amount (Rs.)
	27143130106902U	0	Diamond CNG	100	186,334
20.	With telephone bills, mobile phone and pre-paid cards	0			
	Number	Subscriber's CNIC	Subscriber's Name	Share%	Amount (Rs.)
	051-4856174	0	Diamond CNG	100	877
21.	On sale by auction u/s 236A	0			
22.	Advance Tax u/s 236B on Purchase of Tickets for Domestic Air Travel	0			
23.	Total Tax Deductions at source (Adjustable Tax) [Sum of 1 to 21]	187,011			
24.	Total Tax Deductions at source (Final Tax)	529,352			
25.	Advance Tax U/S 147(1) [a + b + c + d]	0			
a. First Installment					
	CPR No	0			
	CPR No	0			
	CPR No	0			
	CPR No	0			
b. Second Installment					
	CPR No	0			
	CPR No	0			
	CPR No	0			
	CPR No	0			
c. Third Installment					
	CPR No	0			
	CPR No	0			
	CPR No	0			
	CPR No	0			
d. Fourth Installment					
	CPR No	0			
	CPR No	0			
	CPR No	0			
	CPR No	0			

760

CNG

62

Advance Tax U/S 147(5B) [a + b + c + d]		0
a. First Installment		
	CPR No	0
	CPR No	0
	CPR No	0
	CPR No	0
b. Second Installment		
	CPR No	0
	CPR No	0
	CPR No	0
	CPR No	0
c. Third Installment		
	CPR No	0
	CPR No	0
	CPR No	0
	CPR No	0
d. Fourth Installment		
	CPR No	0
	CPR No	0
	CPR No	0
	CPR No	0
27. Admitted Tax Paid U/S 137(1) [a + b + c]		
a. U/S 137 (1)		
	CPR No	0
b. U/S 137 (1)		
	CPR No	0
c. U/S 137 (1)		
	CPR No	0
28. Total Tax Payments [23 + 24 + 25 + 26 + 27] (Transfer to Sr-45 of Main Return)		718,363
29. WWF Payable with Return (WWF payable will be adjusted against the excess payments made during the current year).		0

759



ITRROA-002012-27159283

Status: Submitted Print Date:28/2/2013

CPC
-
E

63



Annex - D

PERSONAL EXPENSES FORM (PEF)
Details of Personal Expenses (for Individual)

2012

D

NTN 2212575-2 Name DIAMOND CNU CNIC

Sr.	Description	Expenses	
		Adults	Minor
1	Residence electricity bills	0	0
2	Residence telephone/mobile/internet bills	0	0
3	Residence gas bills	0	0
4	Residence rent/ground rent/property tax/fire insurance/security services/water bills	0	0
5	Education of children/ spouse/ self (Optional, it can be included in Sr-9)	0	0
6	Travelling (foreign and local) (Optional, it can be included in Sr-9)	0	0
7	Running and maintenance expenses of Motor vehicle(s)	0	0
8	Club membership fees/bills	0	0
9	Other personal and household expenses including repair/maintenance of residence, driver/servants, food, clothing, medical, marriages and functions	0	0
10	Total personal expenses (Sum of 1 to 9)	0	0
11	(Less) Contribution by family members	0	0
12	Net Personal Expenses (10 - 11) transfer to Sr-46 of Main Return	0	0
13	Number of family members/dependents		

758



Status: Submitted Print Date: 28/2/2013

ITRROA-002012-27159283

etc
i

FBR
RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION
UNDER THE INCOME TAX ORDINANCE, 2001 (FOR INDIVIDUAL / AOP)

IT-2 (Page 1 of 2)

N^o **1145015**

Registration (*)	CNIC (for individual)			NTN	1145015		
	Taxpayer's Name	M/s SATELLITE GAS		Gender	Male <input checked="" type="checkbox"/>	Female <input type="checkbox"/>	
	Business Name	M/s SATELLITE GAS		Year Ending	2009		
	Business Address	B-1255 SATELLITE TOWN RAWALPINDI.		Tax Year	2009		
	Res. Address	B-1255 SATELLITE TOWN RAWALPINDI.		Person	IND <input checked="" type="checkbox"/>	AOP <input type="checkbox"/>	
	E-Mail Address			Res. Status	Non-Res. <input type="checkbox"/>	Resident <input checked="" type="checkbox"/>	
	Principal Activity	RETAIL SALES OF CNG		Phone	4456518		
	Employer	NTN	Name	Code	3337		
	Representative	NTN	Name	Filing Section	U/S 114		
	Authorized Rep.	NTN	Name	RTOL/TU	RAWALPINDI		
Ownership	*NTN Proprietor/Member/Partners' Name			% in Capital	Capital Amount		
	1145061	MUHAMMAD AZRAM		35%	2,421,300		
	0605695-4	RAMZAN ALI		25%	1,729,500		
	1145060	KHALIDA PARVEEN		20%	1,383,600		
	3371568	HABIB UR REHMAN		20%	1,383,600		
	Others						
	Total				6,918,000		
	Manufacturing/Trading, P. & Loss Account (including Financial)	Items			Code	Total	
		1 Net Sales (excluding Sales Tax/ Federal Excise Duty & Net of Commission/ Brokergare)			3103		
		2 Cost of Sales [3 + 4 + 5 - 6]			3116		
3 Opening Stock				3117			
4 Net Purchases (excluding Sales Tax/ Federal Excise Duty & Net of Commission/ Brokergare)				3106			
5 Manufacturing/ Trading Expenses				3111			
6 Closing Stock				3118			
7 Gross Profit/ (Loss) [1-2]				3119			
8 Other Revenues/ Fee/ Charges for Professional and Other Services/ Commission				3131	325,000		
9 Profit & Loss Expenses				3189	162,500		
10 Net Profit/ (Loss) [(7 + 8) - 9]			3190	162,500			
Adjustments	11 Inadmissible Deductions (including Accounting Depreciation)			3191			
	12 Admissible Deductions (excluding tax depreciatio/ including proportionate PTR income)			3192			
	13 Unadjusted Loss from business for previous year(s) [Transfer from 24 of Annex-A]			3902			
	14 Un-absorbed Tax Depreciation for previous/ current year(s) (Annex-A)			3988			
Total / Taxable Income Comput-	15 Total Income [Sum of 16 to 21]			9099	162,500		
	16 Salary Income including Arrears			1999			
	17 Business Income/ (Loss) [(10 + 11) - 12 - 13 - 14]			3999	162,500		
	18 Share from AOP			312021			
	19 Capital Gains			4999			
	20 Other Sources Income/ (Loss)						
	21 Foreign Income/ (Loss)						
	22 Deductible Allowances [23 + 24 + 25]						
	23 Zakat						
	24 Workers Welfare Fund						
25 Charitable donations admissible as straight deduction							
26 Exempt Income/ (Loss) [Sum of 27 to 31]							
27 Salary Income							
28 Property Income/ (Loss)							
29 Business Income/ (Loss)							
30 Capital Gains			6103				
31 Other Sources Income/ (Loss)			6104				
Agriculture Income			6106				
32 Taxable Income/ (Loss) [15 - 22]			9199	162,500			
Tax Computation	33 Tax chargeable on Taxable Income @ 3.00%			9201	4,875		
	34 Tax Reductions/Credits/Averaging (including rebate on Bahbood Certificates, etc.)			9249			
	35 Minimum Tax Chargeable under Section 233A(2)			9303			
	36 Minimum Tax Chargeable under Section 235(4)			920206	0		
	37 IDP Tax			920207			
	38 Total Tax Chargeable [(33-34) or (35+36), whichever is higher] + 37+77			9299	615,584		
	39 Total Tax Payments (Transfer from 23 of Annex-B)			9499	844,048		
	40 Tax Payable/ Refundable [38 - 39]			9999	(228,464)		
Refund	41 Refund Adjustments (not exceeding current year's tax payable)			9998			
	Net Tax Refundable, may be credited to my bank account as under:						
A/C No. <input type="text"/>		Bank <input type="text"/>		Branch Name & Code <input type="text"/>			
Signature <input type="text"/>							

(*) Attach TRF-01 Form for making change in particulars

Note-1 : Grey blank fields are for official use

etc. verified

64

VII

157

Diagram and CNG

26-3-13

RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION

IT-2 (Page 2 of 2)

UNDER THE INCOME TAX ORDINANCE, 2001 (FOR INDIVIDUAL / AOP) N°

CNIC (for individual)	NOTE:- RETURN ALREADY E-FILED ON 27.09.2009	NTN	1145015
Taxpayer's Name	M/s SATELLITE GAS	T.Y	2009
Business Name	M/s SATELLITE GAS	RTO/LTU	RAWALPINDI

Source	Code	Receipts/Value	Rate (%)	Code	Tax Chargeable
42 Imports	64011		2	92011	-
43	64012		1	92012	-
	64015			92015	-
44 Dividend	64032		10	92032	-
45	64033		7.5	92033	-
46 Profit on Debt	64041		10	92041	-
47 Royalties/Fees (Non-Resident)	640511		15	920511	-
48	640512			920512	-
49 Contracts (Non-Resident)	640521		6	920521	-
50 Insurance Premium (Non-Resident)	640524		5	920524	-
51 Advertisement Services (Non-Resident)	640525		10	920525	-
52 Supply of Goods	640611		3.5	920611	-
53	640612		1.5	920612	-
54	640613			920613	-
55 Payments to Ginners	640614		1	920614	-
56 Services	640621		6	920621	-
57 Transport Services	640622		2	920622	-
	640623			920623	-
58 Contracts (Resident)	640631		6	920631	-
59 Exports/related Commission/Service	640641		0.5	920641	-
60	64072		1	92072	-
61 Foreign Indenting Commission	64075		5	92075	-
62 Property Income subject to WHT	64081			92081	-
63 Prizes	64091		10	92091	-
64 Winnings	64092		20	92092	-
65 Petroleum Commission	64101		10	92101	-
66 Brokerage/Commission	64121		10	92121	-
67 Advertising Commission	64122		5	92122	-
68 Goods Transport Vehicles				92141	-
69 Gas consumption by CNG Station	64142	15,267,732	4	92142	610,709
70 Retail Turnover upto 5 million	310102		0.5	920202	-
71 Retail Turnover above 5 million	310103			920203	-
72 Property Income not subject to WHT	210101			920235	-
73 Purchase of locally produced edible oil	310431		2	920206	-
74 Flying Allowance	112001		2.5	920234	-
75 Services rendered / contracts executed outside Pakistan	63311		1	920236	-
76 Employment Termination Benefits	118301			920211	-
77 Final/Fixed Tax Chargeable (42 to 76)				9202	610,709

Verification	I, <u>MUHAMMAD AZRAM</u> holder of CNIC No. <u>37405-1742953</u> , in my capacity as <u>MEMBER OF AOP</u>		Acknowledgement
	Self/ Partner or Member of Association of Persons/ Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Return/Statement u/s 115(4) and the attached Annex(es), Statement(s), Document(s) or Detail(s) is/are correct and complete in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002 (The alternative in the verification, which is not applicable, should be scored out).		
	Date :	Signatures	Signatures & Stamp of Receiving Officer with Date

Note-1 : Grey blank fields are for official use

etc
M

758

66

**Annex-B
Tax Already Paid**

155

**2009
B**

1145015

Reg/Inc/CNIC No.

0

Tax Collected/Deducted at Source (Adjustable Tax only)

Tax Payments

Particulars				Code	Amount of Tax deducted (Rs.)
1 On import of goods (other than tax deduction treated as final tax)				94012	
2 On withdrawal from pension fund				94026	
3 From salary (a + b)				94029	
a. U/S 149					
b. IDP Tax					
4 On dividend income (other than tax deduction treated as final tax)				94039	
5 On Government securities				94043	
6 On profit on debt (other than tax deduction treated as final tax)				94049	
Certificate/Account No. etc.	Bank	Branch	Share%		
7 On payments received by non-resident (other than tax deduction treated as final tax)				940539	
8 On payments for goods (other than tax deduction treated as final tax)				940619	
9 On payments for services (other than tax deduction treated as final tax)				940629	
10 On payments for execution of contracts (other than tax deduction treated as final tax)				940639	
11 On cash withdrawal from bank				94119	
Certificate/Account No. etc.	Bank	Branch	Share%		
4202500204301	SILK BANK	SATELLITE TOWN RAWALPINDI	100		750
					750
12 On sale/purchase of shares through a Member of Stock Exchange				94131	
13 On trading of shares through a Member of Stock Exchange				94138	
14 On financing of carry over trade				94139	
15 With motor vehicle token tax (Other than goods transport vehicles)				94149	
Registration No.	Engine / Seating Capacity	Owner's Name	Share%		
16 With bill for electricity consumption				94159	
Consumer No.	Subscriber's CNIC	Subscriber's Name	Share%		
27-4312-01338312	37405-0683276-4	SURRAYA SATTAR	100		232,574
					232,574
17 With telephone bills, mobile phone and pre-paid cards				94169	
Number	Subscriber's CNIC	Subscriber's Name	Share%		
4468618	37405-0683276-4	MOHAMMAD YOUNUS	100		15
					15
18 With Motor Vehicle Registration Fee				94179	
Registration No.	Engine / Seating Capacity	Owner's Name	Manufacturer Particulars		
19 Total Tax Deductions at source (Adjustable Tax) [Sum of 1 to 18]				94599	233,339
20 Total Tax Deductions at source (Final Tax)				94591	610,709
21 Advance Tax U/S 147(1) [a + b + c + d]				9461	
a. First installment	CPR No.				
b. Second installment	CPR No.				
c. Third installment	CPR No.				
d. Fourth installment	CPR No.				
22 Admitted Tax U/S 137(1) Liability Paid [Sum of a and b]				9471	
a. U/S 137 (1)	CPR No.				
b. IDP Tax	CPR No.				
23 Total Tax Payments [19 + 20 + 21 + 22] (Transfer to Sr-39 of Main Return)					

Note-1 : Grey blank fields are for official use

CP
h

67

154 VIII

Electronic Document No (EDN) 11317112

ACKNOWLEDGEMENT SLIP

Filed Document	DIRECT TAXES - INCOME TAX RETURN	IT-2 (For Individual / AOP)	ORIGINAL
NTN	1145015	Submission Date	02/09/2010
TaxPayer Name	SATELLITE GAS	Tax Year	2010
Total Income	30,000	Tax Office	RTO RAWALPINDI
Taxable Income	30,000		
Tax chargeable on Taxable Income	0		
Total Tax Chargeable	597,114		
Total Payments	825,151		
Tax Payable/Refundable	-228,037		
Refund Adjustments	0		
Finance Tax Payable/Refundable	-228,037		

(All amounts in Pak Rupees)

Documents Attached:- Annex B

Your FTR 597,114 is equal or greater than 20,000, there you must file your wealth statement



ITRAOA-002010-11317112

E-Officer, FBR

This is a system generated acknowledgement and does not require any signature

etc verified
M

Disputed
CNS
20.7.13
R

1.2

68

RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION
 UNDER THE INCOME TAX ORDINANCE, 2001 (FOR INDIVIDUAL / AOP)

IT-2 (Page 1 of 2)

Registration

Ownership

Manufacturing, Trading, Profit & Loss Account (including Finalized Tax)

Adjustments

Total / Taxable Income Computation

Tax Computation

Refund

NTN		1145015	
Taxpayer's Name		M/s SATELLITE GAS	
Business Name		M/s SATELLITE GAS	
Business Address		B-1255 SATELLITE TOWN RAWALPINDI.	
Res Address			
E-Mail Address		slqasrwp@yahoo.com	
Principal Activity		SALARY	
Employer		NTN	
Representative		NTN	
Authorized Rep.		NTN	
Gender		Male <input checked="" type="checkbox"/> Female <input type="checkbox"/>	
Year Ending		30.08.2010	
Tax Year		2010	
Person		IND <input type="checkbox"/> AOP <input checked="" type="checkbox"/>	
Res Status		Non-Res <input type="checkbox"/> Resident <input checked="" type="checkbox"/>	
Birth Date			
Filing Section		J14	
RTO/LTU		RTO RWP	
Authorized Rep. applicable		<input checked="" type="checkbox"/>	
NTN		Proprietor/Member/Partners' Name	
0605695-4		RAMZAN ALI	
1145061		MUHAMMAD AZRAM	
0045060		MST KHALIDA PARVEEN	
3371568		HABIB UR REHMAN	
Others			
Total		100% 6,918,000	
Items		Code Total	
1 Net Sales (excluding Sales Tax/ Federal Excise Duty & Net of Commission/ Brokerage) (To be reconciled with Annex-C)		3103	
2 Cost of Sales [3 + 4 + 5 - 6] (To be reconciled with Annex-C)		3116	
3 Opening Stock		3117	
4 Net Purchases (excluding Sales Tax/ Federal Excise Duty & Net of Commission/ Brokerage)		3106	
5 Manufacturing/ Trading Expenses		3111	
6 Closing Stock		3118	
7 Gross Profit/ (Loss) [1-2] (To be reconciled with Annex-C)		3119	
8 Other Revenues/ Fee/ Charges for Professional and Other Services/ Commission		3131 90,000	
9 Profit & Loss Expenses		3189 60,000	
10 Net Profit/ (Loss) [(7 + 8) - 9]		3190 30,000	
11 Inadmissible Deductions (including Accounting Depreciation)		3191	
12 Admissible Deductions (excluding tax depreciation/ including proportionate PTR income)		3192	
13 Unadjusted Loss from business for previous year(s) (Transfer from Sr 24 of Annex-A)		3902	
14 Un-absorbed Tax Depreciation for previous/ current year(s) (Annex-A)		3988	
15 Total Income [Sum of 16 to 21]		9099 30,000	
16 Salary Income including Arrears Excluding Bonus		1999	
17 Bonus		19991	
18 Business Income/ (Loss) [(10 + 11) - 12 - 13 - 14]		3999 30,000	
19 Share from AOP		312021	
20 Capital Gains		4999	
21 Other Sources Income/ (Loss)		5999	
22 Foreign Income/ (Loss)		6399	
23 Deductible Allowances [24 + 25 + 26]		9139	
24 Zakat		9121	
25 Workers Welfare Fund		9122	
26 Charitable donations admissible as straight deduction		9124	
27 Exempt Income/ (Loss) [Sum of 28 to 32]		6199	
28 Salary Income		6101	
29 Property Income/ (Loss)		6102	
30 Business Income/ (Loss)		6103	
31 Capital Gains		6104	
32 Other Sources Income/ (Loss)		6105	
33 Agriculture Income		6106	
34 Taxable Income/ (Loss) [if 16 < 1000000, 15 - 23 else 15-23-17]		9199 30,000	
35 Cost of Assets Purchased During the Tax Period		6107	
36 Cost of Assets Sold During the Tax Period		6108	
37 Personal Expenses incurred during the Tax Period (Transfer from Sr. 10 of Annex-D)		6109	
38 Tax chargeable on Taxable Income @ 25.00%		9201 7,500	
39 Tax Reductions/Credits/Averaging (including rebate on Bahbood Certificates, etc.)		9249	
40 Minimum Tax Chargeable under Section 233A(2)		9303	
41 Minimum Tax Chargeable under Section 235(4)		920206	
42 Total Tax Chargeable [(38-39) or (40+41), whichever is higher] ± 84		9299 604,614	
43 Total Tax Payments (Transfer from 23 of Annex-B)		9499 825,378	
44 Tax Payable/ Refundable [42 - 43 + WWF Payable from Sr. 24 of Annex-B]		9999 (220,764)	
45 Refund Adjustments (not exceeding current year's tax payable)		9998	
Net Tax Refundable, may be credited to my bank account as under			
A/C No			
Bank			
Branch Name & Code			
		Signature	

753

CR
-16

69

252

RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION						IT-2 (Page 2 of 2)	
UNDER THE INCOME TAX ORDINANCE, 2001 (FOR INDIVIDUAL / AOP)						N°	
For Individual				0		NTN 1145015	
Taxpayer's Name				M/s SATELLITE GAS		Tax Year 2010	
Business Name				M/s SATELLITE GAS		RTO/LTU RTO RWP	
Source	Code	Receipts/Value	Rate (%)	Code	Tax Chargeable		
46 Imports	64011		2	92011	-		
47	64012		1	92012	-		
48	64015			92015	-		
49 Dividend	64032		10	92032	-		
50	64033		7.5	92033	-		
51 Profit on Debt	64041		10	92041	-		
52 Royalties/Fees (Non-Resident)	640511		15	920511	-		
53	640512			920512	-		
54 Contracts (Non-Resident)	640521		6	920521	-		
55 Insurance Premium (Non-Resident)	640524		5	920524	-		
56 Advertisement Services (Non-Resident)	640525		10	920525	-		
57 Supply of Goods	640611		3.5	920611	-		
58	640612		1.5	920612	-		
59	640613			920613	-		
60 Payments to Ginners	640614		1	920614	-		
61 Services	640621		6	920621	-		
62 Transport Services	640622		2	920622	-		
63	640623			920623	-		
64 Contracts (Resident)	640631		6	920631	-		
65 Exports/related Commission/Service	640641		0.5	920641	-		
66	64072		1	92072	-		
67 Foreign Indenting Commission	64075		5	92075	-		
68 Property Income subject to WHT	64081			92081	-		
69 Prizes	64091		10	92091	-		
70 Winnings	64092		20	92092	-		
71 Petroleum Commission	64101		10	92101	-		
72 Brokerage/Commission	64121		10	92121	-		
73 Advertising Commission	64122		5	92122	-		
74 Goods Transport Vehicles				92141	-		
75 Gas consumption by CNG Station	64442	14,927,847	4	92142	597,114		
76 Retail Turnover upto 5 million	310102		0.5	920202	-		
77 Retail Turnover above 5 million	310103			920203	-		
78 Property Income not subject to WHT	210101			920235	-		
79 Purchase of locally produced edible oil	310431		2	920208	-		
80 Flying Allowance	112001		2.5	920234	-		
81 Bahbood Savings Certificate or Pensioners Benefit	112002			920237	-		
82 Services rendered / contracts executed outside Pakistan	63373		1	920236	-		
83 Employment Termination Benefits	118301			920211	-		
84 Final/Fixed Tax Chargeable (46 to 83)				9202	597,114		

Verification	I, <u>MUHAMMAD AZRAM</u>		Acknowledgement	RTO RAWALPINDI STATION. <u>[Signature]</u> RETURN RECEIPT TAX YEAR 2010 SIGNATURE <u>[Signature]</u> DATE <u>6/11/11</u> Signatures & Stamp of Receiving Officer with Date
	holder of CNIC No. <u>374051742953</u> , in my capacity as <u>MEMBER OF AOP</u>			
Self/ Partner or Member of Association of Persons/ Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Return/Statement etc 11(4) and the attached Annex(es), Statement(s), Document(s) or Detail(s) is/are correct and complete in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002. (The alternative in the verification, which is not applicable, should be scored out).				
Date: _____		Signatures _____		

Note: Grey blank fields are for official use

Handwritten marks

70

Annex-B
Tax Already Paid

151

2010
B

1145015

Reg/Inc/CNIC No.

0

Particulars		Code	Amount of Tax deducted (Rs.)																
1	On import of goods (other than tax deduction treated as final tax)																		
2	On withdrawal from pension fund	94019																	
3	From salary U/S 149	94028																	
4	On dividend Income (other than tax deduction treated as final tax)	94029																	
5	On Government securities	94039																	
6	On profit on debt (other than tax deduction treated as final tax)	94043																	
	<table border="1"> <tr> <th>Certificate/Account No etc</th> <th>Bank</th> <th>Branch</th> <th>Share%</th> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Certificate/Account No etc	Bank	Branch	Share%									94049					
Certificate/Account No etc	Bank	Branch	Share%																
7	On payments received by non-resident (other than tax deduction treated as final tax)																		
8	On payments for goods (other than tax deduction treated as final tax)	940539																	
9	On payments for services (other than tax deduction treated as final tax)	940619																	
10	On payments for execution of contracts (other than tax deduction treated as final tax)	940629																	
11	On cash withdrawal from bank	940639																	
	<table border="1"> <tr> <th>Certificate/Account No etc</th> <th>Bank</th> <th>Branch</th> <th>Share%</th> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Certificate/Account No etc	Bank	Branch	Share%									94119					
Certificate/Account No etc	Bank	Branch	Share%																
12	On sale/purchase of shares through a Member of Stock Exchange																		
13	On trading of shares through a Member of Stock Exchange	94131																	
14	On financing of carry over trade	94138																	
15	With motor vehicle token tax (Other than goods transport vehicles)	94139																	
	<table border="1"> <tr> <th>Registration No.</th> <th>Engine / Seating Capacity</th> <th>Owner's Name</th> <th>Share%</th> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Registration No.	Engine / Seating Capacity	Owner's Name	Share%									94149					
Registration No.	Engine / Seating Capacity	Owner's Name	Share%																
16	With bill for electricity consumption																		
	<table border="1"> <tr> <th>Consumer No.</th> <th>Subscriber's CNIC</th> <th>Subscriber's Name</th> <th>Share%</th> </tr> <tr> <td>27-4312-01338312</td> <td>3740506532754</td> <td>SURRIYA SATTAR</td> <td>100.00%</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Consumer No.	Subscriber's CNIC	Subscriber's Name	Share%	27-4312-01338312	3740506532754	SURRIYA SATTAR	100.00%					94159	228,037				
Consumer No.	Subscriber's CNIC	Subscriber's Name	Share%																
27-4312-01338312	3740506532754	SURRIYA SATTAR	100.00%																
					228,037														
17	With telephone bills, mobile phone and pre-paid cards																		
	<table border="1"> <tr> <th>Number</th> <th>Subscriber's CNIC</th> <th>Subscriber's Name</th> <th>Share%</th> </tr> <tr> <td>4456518</td> <td>3740506532754</td> <td>M YOUNUS</td> <td>100.00%</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Number	Subscriber's CNIC	Subscriber's Name	Share%	4456518	3740506532754	M YOUNUS	100.00%					94169	227				
Number	Subscriber's CNIC	Subscriber's Name	Share%																
4456518	3740506532754	M YOUNUS	100.00%																
					227														
18	With Motor Vehicle Registration Fee																		
	<table border="1"> <tr> <th>Registration No.</th> <th>Engine / Seating Capacity</th> <th>Owner's Name</th> <th>Manufacturer Particulars</th> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Registration No.	Engine / Seating Capacity	Owner's Name	Manufacturer Particulars									94179					
Registration No.	Engine / Seating Capacity	Owner's Name	Manufacturer Particulars																
19	Total Tax Deductions at source (Adjustable Tax) [Sum of 1 to 18]																		
20	Total Tax Deductions at source (Final Tax)	94599	228,264																
21	Advance Tax U/S 147(1) [a + b + c + d]	94591	597,114																
	<table border="1"> <tr> <th>a. First installment</th> <th>CPR No.</th> </tr> <tr> <td></td> <td></td> </tr> <tr> <th>b. Second installment</th> <th>CPR No.</th> </tr> <tr> <td></td> <td></td> </tr> <tr> <th>c. Third installment</th> <th>CPR No.</th> </tr> <tr> <td></td> <td></td> </tr> <tr> <th>d. Fourth installment</th> <th>CPR No.</th> </tr> <tr> <td></td> <td></td> </tr> </table>	a. First installment	CPR No.			b. Second installment	CPR No.			c. Third installment	CPR No.			d. Fourth installment	CPR No.			9461	-
a. First installment	CPR No.																		
b. Second installment	CPR No.																		
c. Third installment	CPR No.																		
d. Fourth installment	CPR No.																		
22	Admitted Tax U/S 137(1) Liability Paid [Sum of a and b]																		
	<table border="1"> <tr> <th>a. U/S 137 (1)</th> <th>CPR No.</th> </tr> <tr> <td></td> <td></td> </tr> <tr> <th>b. U/S 137 (1)</th> <th>CPR No.</th> </tr> <tr> <td></td> <td></td> </tr> </table>	a. U/S 137 (1)	CPR No.			b. U/S 137 (1)	CPR No.			9471	-								
a. U/S 137 (1)	CPR No.																		
b. U/S 137 (1)	CPR No.																		
23	Total Tax Payments [19 + 20 + 21 + 22] (Transfer to Sr. 43 of Main Return)		825,378																
24	Adjusted against the excess payments made during the current year																		
		9308																	

Tax Collected/Deducted at Source (Adjustable Tax only)

Tax Payments

Note-1: Gray blank fields are for official use

Handwritten signature

71

150 IX

Electronic Document No. (EDN) 21325118

ACKNOWLEDGEMENT SLIP

Filed Document	DIRECT TAXES	INCOME TAX RETURN	IT-2 (For Individual / AOP)	ORIGINAL
IN		11-P-015 /	Submission Date: 26/11/2011	
taxPayer Name		SATELLITE GAS	Tax Year	2011
total Income		30,000	Tax Office	RTO RAWALPINDI
taxable Income		30,000		
tax chargeable on Taxable Income		7,500		
Total Tax Chargeable		400,170		
total Payments		568,413		
tax Payable/Refundable		-168,243		
refund Adjustments		0		
balance Tax Payable/Refundable		-168,243		

(All amounts in Pak Rupees)

Documents Attached:- Annex B, Annex D

Since your FTR 375,896 is equal or greater than 20,000, there you must file your wealth statement

ITRAOA-002011-21325118

E-Officer, FBR

This is a system generated acknowledgement and does not require any signature.

etc verified.
M

Manoj Chaudhary
26.9.13
M



RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION
UNDER THE INCOME TAX ORDINANCE, 2001 (FOR INDIVIDUAL / AOP)

IT-2 (Page 2 of 2)

CNIC (for individual)	0	NTN	1145015-7
Taxpayer's Name	M/S SATELLITE GAS		Tax Year
Business Name	M/S SATELLITE GAS		2011
		RTO/LTU	RTO RAWALPINDI

Source	Code	Receipts/Value for the period 15-03-2011 to 30-06-2011	Rate (%)	Code	Tax Chargeable
85 Imports			5		
86			2		
87			1		
88			3		
89 Dividend			10		
90			7.5		
91 Profit on Debt			10		0
92 Royalties/Fees (Non-Resident)			15		
93					
94 Contracts (Non-Resident)			6		
95 Insurance Premium (Non-Resident)			5		
96 Advertisement Services (Non-Resident)			10		
97 Supply of Goods			3.5		0
98			1.5		
99					
100 Payments to Ginners			1		
101 Contracts (Resident)			6		
102 Exports/related Commission/Service			0.5		
103			1		
104 Foreign Indenting Commission			5		
105 Prizes/Winnings of cross word puzzles			10		
106 Winnings - Others			20		
107 Petroleum Commission			10		
108 Brokerage/Commission			10		
109 Advertising Commission			5		
110 Goods Transport Vehicles					
111 Gas consumption by CNG Station		2,502,650	4		100,106
112 Distribution of cigarette and pharmaceutical products			1		
113 Retail Turnover upto 5 million			0.5		
114 Retail Turnover above 5 million					
115 Property Income					
116 Capital gains on Securities held for < 6 months			10		
117 Capital gains on Securities held for >= 6 months and < 12 months			7.50		
118 Capital gains on Securities held for >= 12 months			0		
119 Purchase of locally produced edible oil			2		
120 Flying Allowance			2.5		
121 Services rendered / contracts executed outside Pakistan			1		
122 Employment Termination Benefits					
123 Final/Fixed Tax Chargeable (85 to 122)	Rs.	2,502,650			100,106
124 15% Surcharge [15% of 123]					15,016
125 Final/Fixed and Surcharge Chargeable (123 + 124)					115,122

Verification

I, M/S SATELLITE GAS
holder of CNIC No. 0, in my capacity as
Self

Self/ Partner or Member of Association of Persons/ Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in th

Date: _____ Signatures _____

Acknowledgement

R-T.O. RAWALPINDI
TAX YEAR 2011
RETURN RECEIPT
SIGNATURE _____
DATE: 2/6/11

Signatures & Stamp
of Receiving Officer with Date

Note-1 : Grey blank fields are for official use



RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION
UNDER THE INCOME TAX ORDINANCE, 2001 (FOR INDIVIDUAL / AOP)

IT-2 (Page 3 of 3)

CNIC (for Individual)		0	NTN	1145015-7
Taxpayer's Name	M/S SATELLITE GAS	Tax Year	2011	
Business Name	M/S SATELLITE GAS	RTO/LTU	RTO RAWALPINDI	

748

	Source	Code	Receipts/Value (Excluding receipts/value for the period 15-03-2011 to 30-06-2011)	Rate (%)	Code	Tax Chargeable
Final Tax	46 Imports	84013		5	92013	
	47	84011		2	92011	
	48	84012		1	92012	
	49	84015		3	92015	
	50 Dividend	84032		10	92032	
	51	84033		7.5	92033	
	52 Profit on Debt	84041		10	92041	0
	53 Royalties/Fees (Non-Resident)	840511		15	920511	
	54	840512			920512	
	55 Contracts (Non-Resident)	840521		6	920521	
	56 Insurance Premium (Non-Resident)	840524		5	920524	
	57 Advertisement Services (Non-Resident)	840526		10	920526	
	58 Supply of Goods	840611		3.5	920611	0
	59	840612		1.5	920612	
	60	840613			920613	
	61 Payments to Ginners	840614		1	920614	
	62 Contracts (Resident)	840631		6	920631	
	63 Exports/related Commission/Service	840641		0.5	920641	
	64	84072		1	92072	
	65 Foreign Indenting Commission	84076		5	92076	
66 Prizes/Winnings of cross word puzzles	84091		10	92091		
67 Winnings - Others	84092		20	92092		
68 Petroleum Commission	84101		10	92101		
69 Brokerage/Commission	84121		10	92121		
70 Advertising Commission	84122		5	92122		
71 Goods Transport Vehicles				92141		
72 Gas consumption by CNG Station	84142	6,894,755	4	92142	275,790	
73 Distribution of cigarette and pharmaceutical products	84143		1	92143		
Fixed Tax	74 Retail Turnover upto 5 million	310102		0.5	920202	
	75 Retail Turnover above 5 million	310103			920203	
	76 Property Income	210101			920236	
	77 Capital gains on Securities held for < 6 months	610401		10	961041	
	78 Capital gains on Securities held for >= 6 months and < 12 months	610402		7.50	961042	
	79 Capital gains on Securities held for >= 12 months	610403		0	961043	
	80 Purchase of locally produced edible oil	310431		2	920208	
	81 Flying Allowance	112001		2.5	920234	
	82 Services rendered / contracts executed outside Pakistan	83311		1	920236	
	83 Employment Termination Benefits	118301			920211	
	84 Final/Fixed Tax Chargeable (46 to 83)			Rs. 6,894,755	9202	275,790

Note-1: Grey blank fields are for official use

CTC
B

RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION
UNDER THE INCOME TAX ORDINANCE, 2001 (FOR INDIVIDUAL / AOP)

IT-2 (Page 1 of 3)

74

147

Region

Ownership

Manufacturing/ Trading, Profit & Loss Account (including Financed as Account)

Adjustment

Total / Taxable Income Computation

Tax Computation

Refund

IC No. / Name		NTN	1148018-7			
Company's Name		M/S SATELLITE GAS		Gender	State	Female
Business Name		M/S SATELLITE GAS		Year Ending	30.06.2011	
Business Address		B-1285 SATELLITE TOWN RAWALPINDI		Tax Year	2011	
Res. Address				Person	IND	AOP <input type="checkbox"/>
E-Mail Address				Res. Status	Res. Res.	Resident
Principal Activity				Birth Date		
Employer				Filing Section	114	
Representative		NTN		RTOL/TU	RTO RAWALPINDI	
Authorized Rep.		NTN		Authorized Rep. applicable		
NTN		Proprietor/Member/Partners' Name		% in Capital	Capital Amount	
0805685-4		RAMZAN ALI		25	1,729,500	
1145081		MUHAMMAD AZRAM		35	2,421,300	
0045060		MST KHALIDA PARVEEN		20	1,383,600	
3371568		HABIB UR REHAMN		20	1,383,600	
Others						
Total				100%	6,918,000	
Items				Code	Total	
1 Net Sales (excluding Sales Tax/ Federal Excise Duty & Net of Commission/ Brokerage) (To be reconciled with Annex-C)				3103		
2 Cost of Sales [3 + 4 + 5 - 6] (To be reconciled with Annex-C)				3116	0	
3 Opening Stock				3117		
4 Net Purchases (excluding Sales Tax/ Federal Excise Duty & Net of Commission/ Brokerage)				3108		
5 Manufacturing/ Trading Expenses				3111		
6 Closing Stock				3118		
7 Gross Profit/ (Loss) [1-2] (To be reconciled with Annex-C)				3119	0	
8 Other Revenues/ Fee/ Charges for Professional and Other Services/ Commission				3131	92,000	
9 Profit & Loss Expenses				3189	62,000	
10 Net Profit/ (Loss) [(7 + 8) - 9]				3190	30,000	
11 Inadmissible Deductions (including Accounting Depreciation)				3191		
12 Admissible Deductions (excluding tax depreciation/ including proportionate FTR Income)				3192		
13 Unadjusted Loss from business for previous year(s) (Transfer from Sr. 24 of Annex-A)				3902		
14 Un-absorbed Tax Depreciation for previous/ current year(s) (Annex-A)				3988		
15 Total Income (Sum of 16 to 21)				9099	30,000	
16 Salary Income				1999		
17 Business Income/ (Loss) [(10 + 11) - 12 - 13 - 14]				3999	30,000	
18 Share of Income from AOP				312021		
19 Capital Gains				4999		
20 Other Sources Income/ (Loss)				5999		
21 Foreign Income/ (Loss)				6399		
22 Deductible Allowances [23 + 24 + 25]				9139	0	
23 Zakat				9121		
24 Workers Welfare Fund				9122		
25 Charitable donations admissible as straight deduction				9124		
26 Exempt Income/ (Loss) (Sum of 27 to 31)				6199	0	
27 Salary Income				6101		
28 Property Income/ (Loss)				6102		
29 Business Income/ (Loss)				6103		
30 Capital Gains/ (Loss)				6104		
31 Other Sources Income/ (Loss)				6105		
32 Agriculture Income				6106		
33 Taxable Income/ (Loss) [15 - 22]				9199	30,000	
34 Tax chargeable on Taxable Income @ 25.00%				9201	7,500	
35 Tax Reductions/Credits/Averaging (including rebate on Bahood Certificates, etc.)				9249		
36 Difference of minimum tax chargeable on certain business transactions [36(i)(v) minus 36(i)(ii)]						
		(i)	(ii)	(iii)	(iv)	(v)
		Proportionate Chargeable Income	Proportionate Tax *	Rate	Minimum tax	Higher of (ii) or (iv)
(a)	Imports Excl. of US 140(9)			3%		
(b)	Import Packing Material US 153(9)			9%		
(c)	Transport Services US 153(9)			3%		
(d)	Services to Zero rated taxpayers US 153(9)			1%		
(e)	Other Services US 153(9)	92,000	0	6%	5520	
(f)	Total		0			
		* [(34 minus 35) divided by 33 multiply by 36(a)(i) or 36(b)(i) or 36(c)(i) or 36(d)(i) or 36(e)(i), as the case may be]				
37 Minimum tax on electricity consumption under section 235(4)				9304	177,501	
38 Balance tax chargeable [(34 minus 35 plus 36) or 37, whichever is higher]				9305	7,500	
39 Difference of minimum Tax Chargeable U/S 113 [39(iv) minus 38, if greater than zero, else zero]				9306		
(i) Total Turnover				(iii) Reduction @		
(ii) Minimum tax @ 1%				(iv) Net Minimum tax		
40 Net tax chargeable [38 + 39]					7,500	
41 18% surcharge on proportionate income/net tax chargeable for the period 15-03-2011 to 30-06-2011					328	
42 Total Tax and Surcharge Chargeable [40 + 41 + 84 + 125]				9299	398,740	
43 Total Tax Payments (Transfer from Sr. 28 of Annex-B)				9499	588,413	
44 Tax Payable/ Refundable [42 - 43 + WWF Payable from Sr. 29 of Annex-B]				9999	(189,673)	
45 Refund Adjustments (not exceeding current year's tax payable)				9998		
Net Tax Refundable, may be credited to my bank account as under:						
A/C No. _____						
Bank _____ Branch Name & Code _____					Signature	

CFC

75

146 X



Revenue Division
Federal Board of Revenue
Government of Pakistan

INCOME TAX DEPARTMENT

Electronic Document No. (EDN) 26896769

ACKNOWLEDGEMENT SLIP

Filed Document	DIRECT TAXES - INCOME TAX RETURN	IT-2 (For Individual / AOP)	ORIGINAL
NTN	1145015	Submission Date	26/09/2012
Taxpayer Name	SATELLITE GAS	Tax Year	2012
Total Income	0	Tax Office	RTO RAWALPINDI
Taxable Income	0		
Tax chargeable on Taxable Income			
Total Tax Chargeable	0		
Total Payments	582,918		
Tax Payable/Refundable	-164,084		
Relief and Adjustments	0		
Balance Tax Payable/Refundable	-164,084		

(All amounts in Pak Rupees)

Documents Attached:- Annex B, Annex D

Your FTR 418,834 is equal or greater than 20,000, there you must file your wealth statement



E-Officer, FBR

TRAOA-002012-26896769

This is a system generated acknowledgement and does not require any signature.

etc verified
[Signature]

Diamond CNP
[Signature]
56.3.13

**RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION
UNDER THE INCOME TAX ORDINANCE, 2001 (FOR INDIVIDUAL/AOP)**

145

Taxpayer's Name (for Individual)		SATELLITE GAS		NTN	20120000138786021
Business Name		M/S SATELLITE GAS		NTN	1145015-7
Business Address		B-1255, SATELLITE TOWN, RAWALPINDI		Gender	
Res. Address		1255-B SATELLITE TOWN NADIR COMPLEX, NADIR PLAZA, ST TOWN 5TH ROAD, RAWALPINDI		Year Ending	30-08-2012
E-Mail Address		stgasrwp@yahoo.com		Tax Year	2012
Principal Activity		ELECTRIC POWER GENERATION, TRANSMISSION AND DISTRI		Person	AOP
Employer		NTN		Res. Status	Resident
Representative		NTN	1145067-3	Birth Date	05/10/2008
Authorized Rep.		NTN		Revised N ^o	
		Name	muhannad azram	Filing Section	uh 114
		Name		RTD/LTU	RTO RAWALPINDI
		Name		Is Authorized Rep. appointed?	No

1371568-8	HARIB IJR-REHMAN	20	1,383,600
1145067-3	MUHAMMAD AZRAM	35	8,421,300
1145080-8	KHALIDA PARVEEN	20	1,383,600
0605895-4	RAMZAN ALI	25	1,729,500

1	Net Sales (including Sales Tax/ Federal Excise Duty & Net of Concessions/ Rebates)	(To be reconciled with Annex-C)	2182																																				
2	Cost of Sales (2 + 4 + 8 - 9)	(To be reconciled with Annex-C)	2118																																				
3	Gross Profit		2117																																				
4	Net Expenses (including Sales Tax/ Federal Excise Duty & Net of Concessions/ Rebates)		2109																																				
5	Other Manufacturing/ Traded Expenses	(Transfer from 12-7 of Annex-C)	2111																																				
6	Gross Profit		2118																																				
7	Gross Profit (Less) (10-5)	(To be reconciled with Annex-C)	2118																																				
8	Transport Services U/S 153(1)(a)	(Transfer from 41(a))	2118																																				
9	Other Services U/S 153(1)(b)	(Transfer from 41(b))	2118																																				
10	Other Expenses/ Fees/ Charges for Professional and Other Services/ Commission		2152																																				
11	Profit & Loss Expenses (Transfer from 24-24 of Annex-C)		2131																																				
12	Net Profit (Loss) (7 + 8 + 9 + 10 - 11)		2189																																				
13	Income Tax Deductions (Transfer from 22 of Annex-B)		2189																																				
14	Charitable Deductions (Transfer from 6 of Annex-B)		2181																																				
15	Unutilized Losses from business for previous year(s) (Transferred from 27 of Annex-A)		2192																																				
16	Unabsorbed Tax Deduction for previous/ current year(s) (Annex-A) (Transferred from 27 of Annex-A)		2002																																				
17	Total Income (Sum of 13 to 16)		2099																																				
18	Salary Income		2099																																				
19	Business Income (Loss) [(12 + 13) - 14 - 15 - 16]		1999																																				
20	Share from AOP Income/ (Loss)		2099																																				
21	Capital Gain/ (Loss) (17-24)		312021																																				
22	Other Sources Income/ (Loss)		4999																																				
23	Foreign Income/ (Loss)		9999																																				
24	Deductible Allowances (25 + 26 + 27 + 28)		8399																																				
25	Zakat		9139																																				
26	Workers Welfare Fund (WWF)		9121																																				
27	Workers Profit Participation Fund (WPPF)		9122																																				
28	Charitable Donations admissible as straight deductions		9123																																				
29	Taxable Income/ (Loss) (17-24)		9124																																				
30	Exempt Income/ (Loss) (Sum of 31 to 37)		9199																																				
31	Salary Income		9199																																				
32	Property Income		9101																																				
33	Business Income/ (Loss)		9102																																				
34	Capital Gain/ (Loss)		9103																																				
35	Agriculture Income		9104																																				
36	Foreign Remittances (Attach Evidence)		9108																																				
37	Other Sources Income/ (Loss)		9107																																				
38	Tax chargeable on Taxable Income		9105																																				
39	Tax Reductions/ Credits/ Exemptions (including rebate on Bahadur Certificates, etc.)		9201																																				
40	Difference of minimum Tax Chargeable on business transactions [40(a)(v) minus 40(a)(ii)]		9219																																				
<table border="1"> <thead> <tr> <th></th> <th>(i)</th> <th>(ii)</th> <th>(iii)</th> <th>(iv)</th> <th>(v)</th> </tr> </thead> <tbody> <tr> <td>a) Import of Edible Oil U/S 148(b)</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>b) Import of Packing Material U/S 148(b)</td> <td></td> <td></td> <td></td> <td>3%</td> <td></td> </tr> <tr> <td>c) Transport Services U/S 153(1)(b)</td> <td></td> <td></td> <td></td> <td>5%</td> <td></td> </tr> <tr> <td>d) Other Services U/S 153(1)(b)</td> <td></td> <td></td> <td></td> <td>2%</td> <td></td> </tr> <tr> <td>e) Total</td> <td></td> <td></td> <td></td> <td>8%</td> <td></td> </tr> </tbody> </table>					(i)	(ii)	(iii)	(iv)	(v)	a) Import of Edible Oil U/S 148(b)						b) Import of Packing Material U/S 148(b)				3%		c) Transport Services U/S 153(1)(b)				5%		d) Other Services U/S 153(1)(b)				2%		e) Total				8%	
	(i)	(ii)	(iii)	(iv)	(v)																																		
a) Import of Edible Oil U/S 148(b)																																							
b) Import of Packing Material U/S 148(b)				3%																																			
c) Transport Services U/S 153(1)(b)				5%																																			
d) Other Services U/S 153(1)(b)				2%																																			
e) Total				8%																																			
* [(38 minus 39) divided by 28 multiply by 40(a)(ii) or 40(b)(ii) or 40(c)(ii) or 40(d)(ii), as the case may be]																																							
41	Min tax on electricity consumption under sec 235(4) And of tax collected alongwith electricity bill where monthly bill amt is upto Rs. 30,000		9303																																				
42	Balance tax chargeable [(38 minus 39 plus 40) or 41, whichever is higher]		9304																																				
43	Minimum Tax Payable U/S 113 (43)(v) minus 41, if greater than zero, else zero		9305																																				
<table border="1"> <tr> <td>Total Turnover</td> <td>(i)</td> <td>Reduction @</td> <td>(ii)</td> </tr> <tr> <td>Minimum tax @ 1%</td> <td>(iii)</td> <td>Net Minimum tax</td> <td>(iv)</td> </tr> </table>				Total Turnover	(i)	Reduction @	(ii)	Minimum tax @ 1%	(iii)	Net Minimum tax	(iv)																												
Total Turnover	(i)	Reduction @	(ii)																																				
Minimum tax @ 1%	(iii)	Net Minimum tax	(iv)																																				
44	Net tax chargeable (42 + 43 + 90)		9307																																				
45	Total Tax Payments (Transfer from 28 of Annex-B)		418834																																				
46	Tax Payable Refundable (44 - 45 + WWF Payable from Sr. 29 of Annex-B)		9499																																				
47	Refund Adjustments (not exceeding current year's tax payable)		9999																																				
48	Annual personal expenses for individual only (transfer from Sr. 12 of Annex-D)		194,894																																				
Net Tax Refundable, may be credited to my bank account as under:																																							
A/C Number	138-3002855-008		9109																																				
Bank	FAYBAL BANK LIMITED	Branch Name & Code	SATELLITE TOWN BRANCH, RAWALPINDI																																				

CTC
H

Signatures _____

11/1

		64013		5%	92013	
		64011		2%	92011	
		64012	17	1%	92012	
		64015		3%	92015	
53	Dividend	64032		10%	92032	
54		64033		7.5%	92033	
55	Profit on Debt	64041		10%	92041	
56	Royalties/Fees (Non-Resident)	640511		15%	920511	
57		640512			920512	
58	Contracts (Non-Resident)	640521		6%	920521	
59	Insurance Premium (Non-Resident)	640524		5%	920524	
60	Advertisement Services (Non-Resident)	640525		10%	920525	
61	Supply of Goods	640811		3.5%	920811	
62		640812		1.5%	920812	
63		640813			920813	
64	Payment to Winners	640814		1%	920814	
66	Contracts (Resident)	640831		6%	920831	
68		640832		1%	920832	
67	Exports/related Commission/Service	640841		0.5%	920841	
68		64072		1%	92072	
69	Foreign Indenting Commission	64075		5%	92075	
70	Prizes/Winnings of cross word puzzles	64091		10%	92091	
71	Winnings - Others	64092		20%	92092	
72	Petroleum Commission	64101		10%	92101	
73	Brokerage/Commission	64121		10%	92121	
74	Advertising Commission	64122		5%	92122	
75	Services to Exporters w/o 153(2)	64123		1%	92123	
76	Goods Transport Vehicles	64141			92141	
77	Gas consumption by CNG Station	64142	10,470,853	4%	92142	418,834
78	Distribution of cigarette and pharmaceutical products	64143		1%	92143	
79	Retail Turnover upto 5 million	310102		1%	920202	
80	Retail Turnover above 5 million	310103			920203	
81	Property Income	210101			920235	
82	Capital gains on Securities held for < 6 months	610401		10	981041	
83	Capital gains on Securities held for >= 6 months and < 12 months	610402		7.5	981042	
84	Capital gains on Securities held for >= 12 months	610403		0%	981043	
85	Purchase of locally produced edible oil	310431		2%	920208	
86	Flying Allowance	112001		2.5%	920234	
87	Monetization of Transport Facility For Civil Servants	112002		5%	920237	
88	Services rendered / contracts executed outside Pakistan	63311		1%	920236	
89	Employment Termination Benefits	118301			920211	
90	Final/Fixed Tax Chargeable (48 to 89)				9202	418834

I, SATELLITE GAS holder of CNIC 37405-1742953-3, in my capacity as MEMBER OF AOP
 Self/ Partner or Member of Association of Persons/ Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Return/Statement w/a 115(4) and the attached Annex(es), Statement(s), Document(s) or Detail(s) is/are correct and complete in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002 (The alternative in the verification, which is not applicable, should be scored out).

Date: 26/09/2012 (dd/mm/yyyy) Signatures _____



[RTO RAWALPINDI Status: Submitted (26/09/2012) UID: 9799907147012]

ITRROA-002012-26896769

[eFBR Portal] Documents Attached:-Annex B, Annex D

Handwritten signature/initials

INCOME TAX DEPARTMENT

Electronic Document No. (EDN) 4363050

ACKNOWLEDGEMENT SLIP

Filed Document	DIRECT TAXES - INCOME TAX RETURN	IT-2 (For Individual / AOP)	ORIGINAL
NTN	0050035-6	Submission Date	19/10/2009
TaxPayer Name	MUHAMMAD HANIF	Tax Year	2009
Total Income	0	Tax Office	RTO SARGODHA
Taxable Income	0		
Tax chargeable on Taxable Income	0		
Total Tax Chargeable	1,052,306		
Total Payments	1,052,306		
Tax Payable/Refundable	0		
Refund Adjustments	0		
Balance Tax Payable/Refundable	0		

(All amounts in Pak Rupees)

Documents Attached:- Annex B

Your FTR 1,052,306 is equal or greater than 20,000, there you must file your wealth statement



ITRACA-002009-4363050


E-Officer, FBR

This is a system generated acknowledgement and does not require any signature.

CTE verified
RW

Upto 30.06.2009		Receipts/Value	Rate	Code	Tax Due
	64013		4%	92013	
	64011	80	2%	92011	
	64012		1%	92012	
	64015			92015	
47	64032		10%	92032	
48	64033		7.5%	92033	
49	64041		10%	92041	
50	64051		18%	92051	
51	64052			92052	
52	640521		6%	920521	
53	640524		5%	920524	
54	640525		10%	920525	
55	640611		3.5%	920611	
56	640612		1.5%	920612	
57	640613			920613	
58	640614		1%	920614	
59	640621		6%	920621	
60	640622		2%	920622	
61	640623			920623	
62	640631		6%	920631	
63	640641		0.5%	920641	
64	64072		1%	92072	
65	64075		5%	92075	
66	64081			92081	
67	64082		10%	92082	
68	64101		20%	92082	
69	64121		10%	92101	
70	64122	10,523,082	10%	92121	1,052,306
71	64141		5%	92122	
72	64142			92141	
73	64142		4%	92142	
74	64143		1%	92143	
74	310102		0.5%	920202	
75	310103			920203	
76	210101			920235	
77	310431		2%	920208	
78	112001		2.5%	920234	
79	63311		1%	920236	
80	118301			920211	
81				9202	1,052,306

I, **MUHAMMAD HANIF** holder of CNIC **37405-6823783-3**, in my capacity as _____
 Bel/ Partner or Member of Association of Persons/ Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Return/Statement u/s 115(4) and the attached Annex(es), Statement(s), Document(s) or Detail(s) is/are correct and complete in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002 (The alternative in the verification, which is not applicable, should be scored out).
 Date: 18/10/2009 (dd/mm/yyyy) Signatures _____

[RTO FAISALABAD Status: Submitted (19/10/2009) UID: 9799907281642]
 [eFBR Portal] Documents Attached:-Annex B

 ITR/OA-002009-4363050

Annex - B
Tax Already Paid

140

2009

B

TN 0050035-6

Name MUHAMMAD HANIF

CNIC/Reg. No. 3740568237833

Particulars		Amount (Rs.)
Tax Collected/Deducted at Source (Adjustable Tax only)		
1.	On import of goods (other than tax deduction treated as final tax)	0
2.	On withdrawal from pension fund	0
3.	From salary U/S 149	0
4.	On dividend income (other than tax deduction treated as final tax)	0
5.	On Government securities	0
6.	On profit on debt (other than tax deduction treated as final tax)	0
	Certificate/Account No. Bank Branch Share%	Amount (Rs.)
7.	On payments received by non-resident (other than tax deduction treated as final tax)	0
8.	On payments for goods (other than tax deduction treated as final tax)	0
9.	On payments for services (other than tax deduction treated as final tax)	0
10.	On payments for execution of contracts (other than tax deduction treated as final tax)	0
11.	On cash withdrawal from bank	0
	Certificate/Account No. Bank Branch Share%	Amount (Rs.)
12.	On sale/purchase of shares through a Member of Stock Exchange	0
13.	On trading of shares through a Member of Stock Exchange	0
14.	On financing of carry over trade	0
15.	With motor vehicle token tax (Other than goods transport vehicles)	0
	Registration No. Engine/Seating Capacity Owner's Name Share%	Amount (Rs.)
16.	With bill for electricity consumption	0
	Consumer No. Subscriber's CNIC Subscriber's Name Share%	Amount (Rs.)
17.	With telephone bills, mobile phone and pre-paid cards	0
	Number Subscriber's CNIC Subscriber's Name Share%	Amount (Rs.)
18.	With Motor Vehicle Registration Fee	0
	Consumer No. Subscriber's CNIC Owner's Name Manufacturer's Particular	Amount (Rs.)
19.	On sale by auction u/s 236A	0
20.	Total Tax Deductions at source (Adjustable Tax) [Sum of 1 to 19]	0
21.	Total Tax Deductions at source (Final Tax)	1,052,306
22.	Advance Tax U/S 147(1) [a + b + c + d]	0
	First Installment CPR No	0
	Second Installment CPR No	0
	Third Installment CPR No	0
	Fourth Installment CPR No	0
23.	Admitted Tax U/S 137(1) Liability Paid [a + b + c]	0
	a. U/S 137 (1) CPR No	0
	b. U/S 137 (1) CPR No	0
	c. U/S 137 (1) CPR No	0
24.	Total Tax Payments [20 + 21 + 22 + 23] (Transfer to Sr-39 of Main Return)	1,052,306
25.	WWF Payable with Return (WWF payable will be adjusted against the excess payments made during the current year).	0



ITRROA-002000-4303050

Status: Submitted Print Date:8/3/2013

Handwritten signature/initials

139 XVII



INCOME TAX DEPARTMENT

82

Electronic Document No. (EDN) 12401538

ACKNOWLEDGEMENT SLIP

Filed Document	DIRECT TAXES	INCOME TAX RETURN	11 2 (For Individual / AOP)	ORIGINAL
NTN		00000000	Submission Date	22/10/2010
TaxPayer Name		MUHAMMAD HANIF	Tax Year	2010
Total Income		0	Tax Office	RTO SARGODHA
Taxable Income		0		
Tax chargeable on Taxable Income		0		
Total Tax Chargeable		1,094,029		
Total Payments		1,094,029		
Tax Payable/Refundable		0		
Refund Adjustments		0		
Balance Tax Payable/Refundable		0		

(All amounts in Pak Rupees)

Documents Attached:- Annex B

Your FTR 1,094,029 is equal or greater than 20,000, there you must file your wealth statement



ITRAQA-002010-12401538

E-Officer, FBR

This is a system generated acknowledgement and does not require any signature.

cre verified
hw

Sl. No.	Description	Code	Receipts/Value	Rate	Code	Tax Due
42	Imports Upto 30.06.2009	64013		4%	92013	
43		64011		2%	92011	
44		64012		1%	92012	
45		64015			92015	
46	Dividend	64032		10%	92032	
47		64033		7.5%	92033	
48	Profit on Debt	64041		10%	92041	
49	Royalties/Fees (Non-Resident)	640511		15%	920511	
50		640512			920512	
51	Contracts (Non-Resident)	640521		6%	920521	
52	Insurance Premium (Non-Resident)	640524		5%	920524	
53	Advertisement Services (Non-Resident)	640525		10%	920525	
54	Supply of Goods	640611		3.5%	920611	
55		640612		1.5%	920612	
56		640613			920613	
57	On Payment to Winners	640614		1%	920614	
58	Services rendered upto 30.06.2009	640621		6%	920621	
59	Transport Services rendered upto 30.06.2009	640622		2%	920622	
60		640623			920623	
61	Contracts (Resident)	640631		6%	920631	
62	Export/related Commission/Service	640641		0.5%	920641	
63		64072		1%	92072	
64	Foreign indenting Commission	64075		5%	92075	
65	Property Income subject to WHT	64081			92081	
66	Prizes	64091		10%	92091	
67	Winnings	64092		20%	92092	
68	Petroleum Commission	64101	7,901,750	10%	92101	790,175
69	Brokerage/Commission	64121		10%	92121	
70	Advertising Commission	64122		5%	92122	
71	Goods Transport Vehicles	64141			92141	
72	Gas consumption by CNG Station	64142	7,596,341	4%	92142	303,854
73	Distribution of cigarette and pharmaceutical products	64143		1%	92143	
74	Retail Turnover upto 5 million	310102		0.0%	920102	
75	Retail Turnover above 5 million	310103			920103	
76	Company Income not subject to WHT	210101			920101	
77	Payments of body searched outside cell	310431		2%	920431	
78	Flying Allowance	112001		2.5%	920234	
79	Services rendered / contracts executed outside Pakistan	63311		1%	920236	
80	Employment Termination Benefits	118301			920211	
81	Finalised Tax Chargeable (42 to 80)				9202	1,094,029

I, **MUHAMMAD HANIF** holder of CNIC **37405-6823783-3**, in my capacity as _____

Self/ Partner or Member of Association of Persons/ Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Return/Statement u/s 115(4) and the attached Annex(es), Statement(s), Document(s) or Detail(s) is/are correct and complete in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002 (The alternative in the verification, which is not applicable, should be scored out).


Date: 22/10/2010 (dd/mm/yyyy) Signatures _____

[RTO BARGODHA Status: Submitted (22/10/2010) UID: 9799907281642]
 [eFBR Portal] Documents Attached:-Annex B



ITRROA-002010-12401538

85

	Annex - B Tax Already Paid	2010
NTN 0050035-6	Name MUHAMMAD HANIF	CNIC/Reg. No. 3740568237833

Particulars		Amount (Rs.)
Tax Collected/Deducted at Source (Adjustable Tax only)		
1.	On import of goods (other than tax deduction treated as final tax)	0
2.	On withdrawal from pension fund	0
3.	From salary U/S 149	0
4.	On dividend income (other than tax deduction treated as final tax)	0
5.	On Government securities	0
6.	On profit on debt (other than tax deduction treated as final tax)	0
	CNIC/Account No. Bank Branch Share% Amount (Rs.)	
7.	On payments received by non-resident (other than tax deduction treated as final tax)	0
8.	On payments for goods (other than tax deduction treated as final tax)	0
9.	On payments for services (other than tax deduction treated as final tax)	0
10.	On payments for execution of contracts (other than tax deduction treated as final tax)	0
11.	On cash withdrawal from bank	0
	CNIC/Account No. Bank Branch Share% Amount (Rs.)	
12.	On sale/purchase of shares through a Member of Stock Exchange	0
13.	On trading of shares through a Member of Stock Exchange	0
14.	On financing of carry over trade	0
15.	With motor vehicle token tax (Other than goods transport vehicles)	0
	Registration No. Engine/Seating Capacity Owner's Name Share% Amount (Rs.)	
16.	With bill for electricity consumption	0
	Consumer No. Subscriber's CNIC Subscriber's Name Share% Amount (Rs.)	
17.	With telephone bills, mobile phone and pre-paid cards	0
	Number Subscriber's CNIC Subscriber's Name Share% Amount (Rs.)	
18.	With Motor Vehicle Registration Fee	0
	Consumer No. Subscriber's CNIC Owner's Name Manufacturer's Particular Amount (Rs.)	
19.	On sale by auction u/s 236A	0
20.	Total Tax Deductions at source (Adjustable Tax) [Sum of 1 to 19]	0
21.	Total Tax Deductions at source (Final Tax)	0
22.	Advance Tax U/S 147(1) [a + b + c + d]	1,094,029
	First Installment CPR No	0
	Second Installment CPR No	0
	Third Installment CPR No	0
	Fourth Installment CPR No	0
23.	Admitted Tax U/S 137(1) Liability Paid [a + b + c]	0
	a. U/S 137 (1) CPR No	0
	b. U/S 137 (1) CPR No	0
	c. U/S 137 (1) CPR No	0
24.	Total Tax Payments [20 + 21 + 22 + 23] (Transfer to Sr-39 of Main Return)	1,094,029
25.	WWF Payable with Return (WWF payable will be adjusted against the excess payments made during the current year).	0



Status: Submitted Print Date: 8/3/2013

ITRDA-002010-12401538

Handwritten signature/initials



INCOME TAX DEPARTMENT

86

Electronic Document No. (EDN) 20739513

135

ACKNOWLEDGEMENT SLIP

Filed Document	DIRECT TAXES - INCOME TAX RETURN	IT-2 (For Individual / AOP)	ORIGINAL
NTN	0050035-6	Submission Date	01/11/2011
TaxPayer Name	MUHAMMAD HANIF	Tax Year	2011
Total Income	0	Tax Office	RTO SARGODHA
Taxable Income	0		
Tax chargeable on Taxable Income	0		
Total Tax Chargeable	1,437,685		
Total Payments	1,446,492		
Tax Payable/Refundable	-8,807		
Refund Adjustments	0		
Balance Tax Payable/Refundable	-8,807		(All amounts in Pak Rupees)

Documents Attached:- Annex B, Annex D

Your FTR 1,377,422 is equal or greater than 20,000, there you must file your wealth statement



ITRAQA-002011-20739513

E-Officer, FBR

This is a system generated acknowledgement and does not require any signature.

CIC verified
RS

	Code	Receipts/Value	Rate	Code	Receipts
47 Imports	64013		5%	92013	
48	64011	88	2%	92011	
49	64012		1%	92012	
	64015			92015	
51 Dividend	64032		10%	92032	
52	64033		7.5%	92033	
53 Profit on Debt	64041		10%	92041	
54 Royalties/Fees (Non-Resident)	640511		15%	920511	
55	640512			920512	
56 Contracts (Non-Resident)	640521		8%	920521	
57 Insurance Premium (Non-Resident)	640524		5%	920524	
58 Advertisement Services (Non-Resident)	640525		10%	920525	
59 Supply of Goods	640611		3.5%	920611	
60	640612		1.5%	920612	
61	640613			920613	
62 On Payment to Ginners	640614		1%	920614	
63 Contracts (Resident)	640631		8%	920631	
64 Export/related Commission/Service	640641		0.5%	920641	
65	64072		1%	92072	
66 Foreign Indenting Commission	64075		5%	92075	
67 Prizes/Winnings of cross word puzzles	64091		10%	92091	
68 Winnings - Others	64092		20%	92092	
69 Petroleum Commission	64101		10%	92101	
70 Brokerage/Commission	64121	7,128,952	10%	92121	712,895
71 Advertising Commission	64122		5%	92122	
72 Goods Transport Vehicles	64141			92141	
73 Gas consumption by CNG Station	64142	16,813,167	4%	92142	664,527
74 Distribution of cigarette and pharmaceutical products	64143		1%	92143	
Grand Total					
					1,377,422
Other Income					
76 Retail Turnover upto 5 million	310102		1%	920202	
76 Retail Turnover above 5 million	310103			920203	
77 Property Income	210101			920235	
78 Capital gains on Securities held for < 6 months	610401		10	981041	
78 Capital gains on Securities held for >= 6 months and < 12 months	610402		7.5	981042	
78 Capital gains on Securities held for >= 12 months	610403			981043	
81 Purchase of locally produced mobile cell	310431		2%	920208	
82 Flying Allowance	112001		2.5%	920234	
83 Services rendered / contracts executed outside Pakistan	63311		1%	920236	
84 Employment Termination Benefits	118301			920211	
88 Final/Fixed Tax Chargeable (47 to 84)				9202	

I, MUHAMMAD HANIF holder of CNIC 37405-6823783-3, in my capacity as _____

Self/ Partner or Member of Association of Persons/ Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Return/Statement u/s 115(4) and the attached Annex(es), Statement(s), Document(s) or Detail(s) is/are correct and complete in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002 (The alternative in the verification, which is not applicable, should be scored out).

Date: 01/11/2011 (dd/mm/yyyy)

Signatures _____



[RTO SARGODHA Status: Submitted (01/11/2011) UID: 9799907281642]

ITRROA-002011-20738513

[eFBR Portal] Documents Attached:-Annex B

89



Annex - B
Tax Already Paid (Including Surcharge)

2011

B

NTN 0050035-6

Name MUHAMMAD HANIF

CNIC/Reg. No. 3740568237833

Particulars		Amount (Rs.)
Tax Collected/Deducted at Source (Adjustable Tax only)		
1.	On import of goods (other than tax deduction treated as final tax - Incl. Surcharge)	0
2.	From salary u/s 149 - Incl. Surcharge	0
3.	On dividend income (other than tax deduction treated as final tax - Incl. Surcharge)	0
4.	On Government securities - Incl. Surcharge	0
5.	On profit on debt (other than tax deduction treated as final tax) - Incl. Surcharge	0
	Serial No./Account No. Bank Branch Share%	Amount (Rs.)
6.	On payments received by non-resident (other than tax deduction treated as final tax) - Incl. Surcharge	0
7.	On payments for goods (other than tax deduction treated as final tax) - Incl. Surcharge	0
8.	On payments for services (other than tax deduction treated as final tax) - Incl. Surcharge	0
9.	On payments for execution of contracts (other than tax deduction treated as final tax) - Incl. Surcharge	0
10.	On property income - Incl. Surcharge	0
11.	On withdrawal from pension fund - Incl. Surcharge	0
12.	On cash withdrawal from bank u/s 231A - Incl. Surcharge	0
	Serial No./Account No. Bank Branch Share%	Amount (Rs.)
13.	On certain Transactions in Bank - Incl. Surcharge	0
14.	With Motor Vehicle Registration Fee - Incl. Surcharge	0
	Consumed No. Subscriber's CNIC Owner's Name Manufacturer's Particulars	Amount (Rs.)
15.	On sale/purchase of shares through a Member of Stock Exchange - Incl. Surcharge	0
16.	On trading of shares through a Member of Stock Exchange - Incl. Surcharge	0
17.	On financing of carry over trade - Incl. Surcharge	0
18.	With motor vehicle token tax (Other than goods transport vehicles) - Incl. Surcharge	0
	Registration No. Engine/Seating Capacity Owner's Name Share%	Amount (Rs.)
19.	With bill for electricity consumption - Incl. Surcharge	0
	Consumer No. Subscriber's CNIC Subscriber's Name Share%	Amount (Rs.)
20.	With telephone bills, mobile phone and pre-paid cards - Incl. Surcharge	0
	Number Subscriber's CNIC Subscriber's Name Share%	Amount (Rs.)
22.	Advance Tax u/s 236B on Purchase of Tickets for Domestic Air Travel - Incl. Surcharge	0
21.	On sale by auction u/s 236A - Incl. Surcharge	0
23.	Total Tax Deductions at source (Adjustable Tax) [Sum of 1 to 21] - Incl. Surcharge	0
24.	Total Tax Deductions at source (Final Tax) - Incl. Surcharge	1,446,482
25.	Advance Tax u/s 147(1) [a + b + c + d] - Incl. Surcharge	0
	a. First Installment	
	CPR No	0
	CPR No	0
	CPR No	0
	CPR No	0
	b. Second Installment	
	CPR No	0
	CPR No	0
	CPR No	0
	CPR No	0
	c. Third Installment	
	CPR No	0
	CPR No	0
	CPR No	0
	CPR No	0
	d. Fourth Installment	
	CPR No	0
	CPR No	0
	CPR No	0
	CPR No	0

132

CH - M

90

Advance Tax U/S 147(5B) [a + b + c + d] - Incl. Surcharge		
a. First Installment		0
	CPR No	0
	CPR No	0
	CPR No	0
	CPR No	0
b. Second Installment		0
	CPR No	0
	CPR No	0
	CPR No	0
	CPR No	0
c. Third Installment		0
	CPR No	0
	CPR No	0
	CPR No	0
	CPR No	0
d. Fourth Installment		0
	CPR No	0
	CPR No	0
	CPR No	0
	CPR No	0
27. Admitted Tax U/S 137(1) Liability Paid [a + b + c]		0
a. U/S 137 (1)	CPR No	0
b. U/S 137 (1)	CPR No	0
c. U/S 137 (1)	CPR No	0
28. Total Tax Payments [23 + 24 + 25 + 26 + 27] (Transfer to Sr-44 of Main Return)		1,446,492
29. WWF Payable with Return (WWF payable will be adjusted against the excess payments made during the current year).		0

131



ITRQA-002011-20739513

Status: Submitted Print Date:8/3/2013

90
-
13

91



Annex - D

PERSONAL EXPENSES FORM (PEF)
Details of Personal Expenses (for individual)

2011

D

NTN 0050035-6 Name MUHAMMAD HANIF CNIC 3740568237833

Sr	Description	Expenses	
		Adults	Minor
1	Residence electricity bills		0
2	Residence telephone/mobile/internet bills		0
3	Residence gas bills		0
4	Residence rent/ground rent/property tax/fire insurance/security services/water bills		0
5	Education of children/ spouse/ self (Optional, it can be included in Sr-9)		0
6	Travelling (foreign and local) (Optional, it can be included in Sr-9)		0
7	Running and maintenance expenses of Motor vehicle(s)		0
8	Club membership fees/bills		0
9	Other personal and household expenses		0
10	Total personal expenses (Sum of 1 to 9)		0
11	(Less) Contribution by family members		0
12	Net Personal Expenses (10 - 11) transfer to Sr-46 of Main Return		0
13	Number of family members/dependents		

130



Status: Submitted Print Date: 8/3/2013

ITR/ROA-002011-20739513

CF
1/1



XIV

INCOME TAX DEPARTMENT 92

Electronic Document No. (EDN) 27064264

ACKNOWLEDGEMENT SLIP

Filed Document	DIRECT TAXES - INCOME TAX RETURN	IT-2 (For Individual / AOP)	ORIGINAL
NTN	0050035	Submission Date	29/09/2012
Tax Payer Name	MUHAMMAD HANIF	Tax Year	2012
Total Income	0	Tax Office	RTO SARGODHA
Taxable Income	0		
Tax chargeable on Taxable Income			
Total Tax Chargeable	0		
Total Payments	1,646,734		
Tax Payable/Refundable	0		
Refund Adjustments	0		
Balance Tax Payable/Refundable	0		

(All amounts in Pak Rupees)

Documents Attached:- Annex B, Annex D

Your FTR 1,646,734 is equal or greater than 20,000, there you must file your wealth statement



ITRAOA-002012-27064264

E-Officer, FBR

This is a system generated acknowledgement and does not require any signature.

*etc merged
hr*

129



RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION

IT-2

Header section containing Taxpayer's Name (MUHAMMAD HANIF), Business Name (DUTT BROTHERS), Address (AMJAD BUILDING JHE LUM ROAD MONGAJI, RAWALPINDI), Res. Address (JHOLANA POST OFFICE KHAS TEHSIL AND DISTT., MANDI BAHAUDDIN), E-Mail Address (tahirkhanpak@gmail.com), Phone (+92,51,5487371), Code (960900), NTN (0050035-6), and Name (MUHAMMAD HANIF).

Table with columns: Proprietor/Member/Partners Name, % in Capital, Capital Amount, NTN, Top 10 Share Holder's Name, % in Capital, Capital Amount. Includes a Total row.

Main table with columns: Name, Code, Total. Rows include: 1. Net Sales (including Sales Tax/Federal Excise Duty & Net of Commission/Brokerage), 2. Cost of Sales, 3. Opening Stock, 4. Net Purchases, 5. Other Manufacturing/Trading Expenses, 6. Closing Stock, 7. Gross Profit (Loss), 8. Transport Services, 9. Other Services, 10. Other Revenues/Fees/Charges, 11. Profit & Loss Expenses, 12. Net Profit (Loss), 13. Inadmissible Deductions, 14. Admissible Deductions, 15. Unadjusted Loss, 16. Un-absorbed Tax Depreciation, 17. Total Income, 18. Salary Income, 19. Business Income, 20. Share from ACP, 21. Capital Gains, 22. Other Sources Income, 23. Foreign Income, 24. Deductible Allowances, 25. Zakat, 26. Workers Welfare Fund, 27. Workers Profit Participation Fund, 28. Charitable Donations, 29. Taxable Income, 30. Exempt Income, 31. Salary Income, 32. Dividend Income, 33. Business Income, 34. Capital Gains, 35. Auditors Income, 36. Foreign Remittances, 37. Other Sources Income, 38. Tax chargeable on Taxable Income, 39. Tax chargeable on business transactions.

Table for Minimum Tax Chargeable on business transactions (40(v) minus 40(v)(ii)). Columns: (i) Import of Bulk CB US 144(b), (ii) Import of Packing Material US 144(b), (iii) Transport Services US 153(1)(b), (iv) Services to Zero rated taxpayers US 153(1)(b), (v) Other Services US 153(1)(b), (vi) Total. Includes a note: * [(38 minus 38) divided by 29 multiply by 40(v)(ii) or 40(v)(iii) or 40(v)(iv) or 40(v)(v), as the case may be]

Table for Tax Calculations: 41. Min tax on electricity consumption, 42. Balance tax chargeable, 43. Minimum Tax Payable US 113 (43(v) minus 41, if greater than zero, else zero), 44. Full Time Teacher/Researcher's Rebate, 45. Net tax chargeable (42 + 43 - 44 + 41), 46. Total Tax Payments, 47. Tax Payable/Refundable, 48. Refund Adjustments, 49. Annual personal expenses for individual only.

Net Tax Refundable, may be credited to my bank account as under: A/C Number, Branch Name & Code.

Signatures

Handwritten signature/initials

122

Sl. No.	Source	Code	Receipts/Value	Rate(%)	Code	Tax Chargeable
50	Imports	84013	94	5%	92013	
51		84011		2%	92011	
52		84012		1%	92012	
53		84015		3%	92015	
54	Dividend	84032		10%	92032	
55		84033		7.5%	92033	
56	Profit on Debt	84041		10%	92041	
57	Royalties/Fees (Non-Resident)	84051		15%	92051	
58		84052			92052	
59	Contracts (Non-Resident)	840521		6%	920521	
60	Insurance Premium (Non-Resident)	840524		5%	920524	
61	Advertisement Services (Non-Resident)	840525		10%	920525	
62	Supply of Goods	840611		3.5%	920611	
63		840612		1.5%	920612	
64		840613			920613	
65	Payment to Ginners	840614		1%	920614	
66	Contracts (Resident)	840631		6%	920631	
67		840632		1%	920632	
68	Exports/related Commission/Service	840641		0.5%	920641	
69		84072		1%	92072	
70	Fairly Indenting Commission	84078		8%	92078	
71	Prizes/Winnings of cross word puzzles	84081		10%	92081	
72	Winnings - Others	84082		20%	92082	
73	Patent/Invention Commission	84101	9,270,780	10%	92101	927,078
74	Brokerage/Commission	84121		10%	92121	
75	Advertising Commission	84122		5%	92122	
76	Services to Exporters u/s 153(2)	84123		1%	92123	
77	Goods Transport Vehicles	84141			92141	
78	Gas consumption by CNG Station	84142	17,981,400	4%	92142	718,856
79	Distribution of cigarette and pharmaceutical products	84143		1%	92143	
Sl. No.	Source	Code	Receipts/Value	Rate(%)	Code	Tax Chargeable
80	Retail Turnover upto 5 million	310102		1%	920202	
81	Retail Turnover above 5 million	310103			920203	
82	Property Income	210101			920235	
83	Capital gains on Securities held for < 6 months	610401		10	961041	
84	Capital gains on Securities held for >= 6 months and < 12 months	610402		7.5	961042	
85	Capital gains on Securities held for >= 12 months	610403		0%	961043	
86	Purchase of locally produced edible oil	310431		2%	920208	
87	Flying Allowance	112001		2.5%	920234	
88	Monetization of Transport Facility For Civil Servants	112002		5%	920237	
89	Services rendered / contracts executed outside Pakistan	63311		1%	920236	
90	Employment Termination Benefits	118301			920211	
91	Final/Fixed Tax Chargeable (50 to 90)				9202	1848734

I, MUHAMMAD HANIF holder of CNIC 37405-6823783-3, in my capacity as _____
 Self/ Partner or Member of Association of Persons/ Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Return/Statement u/s 115(4) and the attached Annex(es), Statement(s), Document(s) or Detail(s) is/are correct and complete in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002 (The alternative in the verification, which is not applicable, should be scored out).

Date : 29/09/2012 (dd/mm/yyyy) Signatures _____



[RTO SARGODHA Status: Submitted (29/09/2012) UID: 9799907281642]

ITRROA-002012-27064264

[eFBR Portal] Documents Attached:-Annex B, Annex D

127

95



Annex - B
Tax Already Paid

2012
B

NTN 0050035-6

Name MUHAMMAD HANIF

CNIC/Reg. No. 40568237833

Description		Amount (Rs.)
Tax Collected/Deducted at Source (Adjustable Tax only)		
1.	On import of goods (other than tax deduction treated as final tax)	0
2.	From salary U/S 149	0
3.	On dividend income (other than tax deduction treated as final tax)	0
4.	On Government account fee	0
5.	On profit on debt (other than tax deduction treated as final tax)	0
	Contract/Account No. Bank Branch Share% Amount (Rs.)	
6.	On payments received by non-resident (other than tax deduction treated as final tax)	0
7.	On payments for goods (other than tax deduction treated as final tax)	0
8.	On payments for services (other than tax deduction treated as final tax)	0
9.	On payments for execution of contracts (other than tax deduction treated as final tax)	0
10.	On property income	0
11.	On withdrawal from pension fund	0
12.	On cash withdrawal from bank u/s 231A	0
	Contract/Account No. Bank Branch Share% Amount (Rs.)	
13.	On certain Transactions in Bank	0
14.	With Motor Vehicle Registration Fee	0
	Consumer No. Subscriber's CNIC Owner's Name Manufacturer's Particulars Amount (Rs.)	
15.	On sale/purchase of shares through a Member of Stock Exchange	0
16.	On trading of shares through a Member of Stock Exchange	0
17.	On financing of carry over trade	0
18.	With motor vehicle token tax (Other than goods transport vehicles)	0
	Registration No. Engine/Seating Capacity Owner's Name Share% Amount (Rs.)	
19.	With bill for electricity consumption	0
	Consumer No. Subscriber's CNIC Subscriber's Name Share% Amount (Rs.)	
20.	With telephone bills, mobile phone and pre-paid cards	0
	Number Subscriber's CNIC Subscriber's Name Share% Amount (Rs.)	
21.	On sale by auction u/s 236A	0
22.	Advance Tax u/s 236B on Purchase of Tickets for Domestic Air Travel	0
23.	Total Tax Deductions at source (Adjustable Tax) [Sum of 1 to 21]	0
24.	Total Tax Deductions at source (Final Tax)	1,646,734
25.	Advance Tax U/S 147(1) [a + b + c + d]	0
a. First Installment		
	CPR No	0
	CPR No	0
	CPR No	0
	CPR No	0
b. Second Installment		
	CPR No	0
	CPR No	0
	CPR No	0
	CPR No	0
c. Third Installment		
	CPR No	0
	CPR No	0
	CPR No	0
	CPR No	0
d. Fourth Installment		
	CPR No	0
	CPR No	0
	CPR No	0
	CPR No	0

136

CPR
1-12

96

Advance Tax U/S 147(5B) [a + b + c + d]		0
a. First Installment		
CPR No		0
CPR No		0
CPR No		0
CPR No		0
b. Second Installment		
CPR No		0
CPR No		0
No		0
CPR No		0
c. Third Installment		
CPR No		0
CPR No		0
CPR No		0
CPR No		0
d. Fourth Installment		
CPR No		0
CPR No		0
CPR No		0
CPR No		0
27. Admitted Tax Paid U/S 137(1) [a + b + c]		0
a. U/S 137 (1)	CPR No	0
b. U/S 137 (1)	CPR No	0
c. U/S 137 (1)	CPR No	0
28. Total Tax Payments [23 + 24 + 25 + 26 + 27] (Transfer to Sr-45 of Main Return)		1,848,734
29. WWF Payable with Return (WWF payable will be adjusted against the excess payments made during the current year).		0

125



ITR/ROA-002012-27084264

Status: Submitted Print Date: 8/3/2013

CPC
-
M

97



Annex - D

PERSONAL EXPENSES FORM (PEF)
Details of Personal Expenses (for individual)

2012

D

NTN 0050035-6

Name MUHAMMAD HANIF

CNIC 3740568237833

124

Sr	Description	Expenses	
		Adults	Minor
1	Residence electricity bills	0	0
2	Residence telephone/mobile/internet bills	0	0
3	Residence gas bills	0	0
4	Residence rent/ground rent/property tax/fire insurance/security services/water bills	0	0
5	Education of children/ spouse/ self (Optional, it can be included in Sr-9)	0	0
6	Travelling (foreign and local) (Optional, it can be included in Sr-9)	0	0
7	Running and maintenance expenses of Motor vehicle(s)	0	0
8	Club membership fees/bills	0	0
9	Other personal and household expenses including repair/maintenance of residence, driver/servants, food, clothing, medical, marriages and functions	0	0
10	Total personal expenses (Sum of 1 to 9)	0	0
11	(Less) Contribution by family members	0	0
12	Net Personal Expenses (10 - 11) transfer to Sr-46 of Main Return	0	0
		Adults	Minor
13	Number of family members/dependents		



ITRFOA-002012-27064264

Status: Submitted Print Date: 8/3/2013

CFE
-
N

98

XF IT-2

N^o 201200008080021

RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION
UNDER THE INCOME TAX ORDINANCE, 2001 (FOR INDIVIDUAL/AOP)

Registration	Taxpayer's Name		PAK CNG STATION		NTN	2658189-8	
	CNIC (for individual)				Gender		
	Business Name		PAK CNG STATION		Year Ending	30-09-2012	
	Business Address		OFFICE 01, FIRST FLOOR AL-AZIZ PLAZA, BOSTAN KHAN ROAD, RAWALPINDI		Tax Year	2012	
	Home Address		OFFICE NO.01, FIRST FLOOR, AL AZIZ PLAZA, BOSTAN KHAN ROAD CHAKI AL A SCHIMF-III, RA		Person	AOP	
	E-Mail Address		0111111111@pknsl.com		Res. Status	Resident	
	Principal Activity		OTHER PERSONAL SERVICE ACTIVITIES N.E.C.		Work Date	29/09/2008	
	Employer		NTN	Name	Revised	N ^o	
	Representative		NTN 2525763-3	Name	Filing Section	s/s 114	
	Authorized Rep.		NTN	Name	RTOLTU	RTO RAWALPINDI	
				In (estimated) Rep. applicable?	No		

Ownership	NTN	Shareholder/Member/Partners Name	NTN	Capital	Capital Amount	NTN	Top 10 Share Holder's Name	Capital	Capital Amount
	9999995-1	ALL OTHER SHAREHOLDERS/DIRECTORS		25					
	2454888-9	MURHAMMAD SAFFAR		25					
	2525763-3	ABDUR JABBAR		25					
	1419581-0	ABDUL KHALIQ		25					

Manufacturing/Trading, Profit & Loss Account (Schedule Profit/Loss Part)	1	Net Sales (including Sales Tax/ Federal Excise Duty & Net of Commission/ Brokerage)	(To be reconciled with Annex-C)	3103
	2	Cost of Sales (3 + 4 + 5 - 6)	(To be reconciled with Annex-C)	3116
	3	Opening Stock		3117
	4	Net Purchases (including Sales Tax/ Federal Excise Duty & Net of Commission/ Brokerage)		3106
	5	Other Manufacturing/ Trading Expenses (Transfer from Sr-7 of Annex-G)		3111
	6	Closing Stock		3118
	7	Gross Profit/ (Loss) (1-2)	(To be reconciled with Annex-C)	3119
	8	Transport Services U/S 153(1)(b) (Transfer from 40(c))		3121
	9	Other Services U/S 153(1)(b) (Transfer from 40(e))		3122
	10	Other Revenue/ Fee/ Charges for Professional and Other Services/ Commission		3131
	11	Profit & Loss Expenses (Transfer from Sr-24 of Annex-G)		3189
	12	Net Profit/ (Loss) (7 + 8 + 9 + 10) - 11		3190
	13	Intangible Deductions (Transfer from 22 of Annex-E)		3191
	14	Admissible Deductions (Transfer from 5 of Annex-E)		3192
	15	Unadjusted Loss from business for previous year(s) (Transferred from 27 of Annex-A)		3002
	16	Un-adjusted Tax Deductions for previous/ current year(s) (Annex-A) (Transferred from 27 of Annex-A)		3008
	17	Total Income (Sum of 18 to 23)		3009
	18	Salary Income		1009
	19	Business Income/ (Loss) [(12 + 13) - 14 - 15 - 16]		3005
	20	Share from AOP Income/ (Loss)		3120(1)
21	Capital Gain/ (Loss) s/s 37		4009	
22	Other Income/ (Loss)		4005	
23	Foreign Income/ (Loss)		4006	
24	Deductible Allowances (26 + 28 + 27 + 29)		9129	
25	Zakat		9121	
26	Workers Welfare Fund (WWF)		9122	
27	Workers Profit Participation Fund (WPPF)		9123	
28	Charitable Donations admissible as straight deductions		9124	
29	Taxable Income/ (Loss) [(17-24)]		9199	
30	Exempt Income/ (Loss) (Sum of 31 to 37)		9199	
31	Salary Income		9101	
32	Property Income		9102	
33	Business Income/ (Loss)		9103	
34	Capital Gain/ (Loss)		9104	
35	Agriculture Income		9105	
36	Foreign Remittances (Attach Evidence)		9107	
37	Other Income/ (Loss)		9106	
38	Tax chargeable on Taxable Income		9201	
39	Tax Refundable/ Credit/ Exemption other than Tax credit/ Research/ Rebate/ Cheating rebate on Registered Certificate, etc.)		9249	

Tax Computation	40	Difference of minimum Tax Chargeable on business transactions [40(v) minus 40(v)(ii)]								
			(i)	(ii)	(iii)	(iv)	(v)	(vi)		
		Import of Edible Oil U/S 146(i)			3%				9303	
		Import of Packing Material U/S 146(ii)			5%					
		Transport Services U/S 153(1)(b)			2%					
		Services to Zero rated taxpayers U/S 163 (1)(b)			1%					
		Other Services U/S 153(1)(b)			5%					
		Total								
		* [(38 minus 39) divided by 29 multiply by 40(a)(i) or 40(b)(i) or 40(c)(i) or 40(d)(i) or 40(e)(i), as the case may be]								
	41	Min tax on electricity consumption under sec 235(4) Amt of tax collected alongwith electricity bill where monthly bill amt is upto Rs. 30,000								9304
42	Balance tax chargeable								9305	
43	Minimum Tax Payable U/S 113 (43(v) minus 41, if greater than zero, else zero)									
	Total Turnover (i)		Reduction @	(ii)					9306	
	Minimum tax @ 1% (i)		Net Minimum tax	(iv)						
44	Full Time Teacher/Researcher's Rebate								9309	
45	Net tax chargeable [(2 + 42 - 44 + 41)]								9307	
46	Total Tax Payments (Transfer from 26 of Annex-B)								334,187	
47	Tax Payable/ Refundable [(45 - 46 + WWF Payable from Sr. 29 of Annex-B)]								418,448	
48	Refund Adjustments (not exceeding current year's tax payable)								9999	
49	Annual personal expenses for individual only (transfer from Sr. 12 of Annex-D)								-43,281	
50	Net Tax Refundable, may be credited to my bank account as under:								9109	

Remarks	A/C Number	010-2607-2	
	Bank	LIMITED BANK LIMITED	
	Branch Name & Code	KAMALABAD BRANCH, RAWALPINDI CANTT	

Signatures _____

C.C. Khalid

129

Sl. No.	Description	Code	Rate/Tax	Rate/Tax	Code	Amount
51	Imports	64013		5%	92013	
52		64011		2%	92011	
53		64012		1%	92012	
54	Dividend	64015		3%	92015	
55		64033		10%	92033	
56	Profit on Debt	64041		7.5%	92041	
57	Royalties/Fees (Non-Resident)	640511		15%	920511	
58		640512			920512	
59	Contracts (Non-Resident)	640521		6%	920521	
60	Insurance Premium (Non-Resident)	640524		5%	920524	
61	Advertisement Services (Non-Resident)	640525		10%	920525	
62	Supply of Goods	640611		3.5%	920611	
63		640612		1.5%	920612	
64		640613			920613	
65	Payment to Ginners	640614		1%	920614	
66	Contracts (Resident)	640631		6%	920631	
67		640632		1%	920632	
68	Exports/related Commission/Service	640641		0.5%	920641	
69		64072		1%	92072	
70	Foreign Indenting Commission	64075		5%	92075	
71	Prizes/Winnings of cross word puzzles	64091		10%	92091	
72	Winnings - Others	64092		20%	92092	
73	Petroleum Commission	64101		10%	92101	
74	Brokersage/Commission	64121		10%	92121	
75	Advertising Commission	64122		5%	92122	
76	Services to Exporters w/s 153(2)	64123		1%	92123	
77	Goods Transport Vehicles	64141			92141	
78	Gas consumption by CNG Station	64142	8,354,925	4%	92142	334,197
79	Distribution of cigarette and pharmaceutical products	64143		1%	92143	
Source						
80	Retail Turnover upto 5 million	310102		1%	920202	
81	Retail Turnover above 5 million	310103			920203	
82	Property Income	210101			920236	
83	Capital gains on Securities held for < 6 months	810401		10	901041	
84	Capital gains on Securities held for >= 6 months and < 12 months	810402		7.5	901042	
85	Capital gains on Securities held for >= 12 months	810403		0%	901043	
86	Purchase of locally produced edible oil	310431		2%	920208	
87	Flying Allowance	112001		2.5%	920234	
88	Monetization of Transport Facility For Civil Servants	112002		5%	920237	
89	Services rendered / contracts executed outside Pakistan	63311		1%	920238	
90	Employment Termination Benefits	118301			920211	
91	Final/Fixed Tax Chargeable (50 to 90)				9202	334197

I, PAK CNG STATION holder of CNIC 37405-0292328-9, in my capacity as PARTNER
 Self/ Partner or Member of Association of Persons/ Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Return/Statement w/s 115(4) and the attached Annex(es), Statement(s), Document(s) or Detail(s) is/are correct and complete in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002 (The alternative in the verification, which is not applicable, should be scored out).
 Date : 19/09/2012 (dd/mm/yyyy) Signatures _____



[RTO RAWALPINDI Status: Submitted (19/09/2012) UID: 9799907627856]

ITRROA-002012-26762213

[eFBR Portal] Documents Attached:-Annex B, Annex D

verified
Dr

122

99A

121



Annex - B
Tax Already Paid

2012

B

NTN 2658169-8 Name PAK CNG STATION

CNIC/Reg. No.

Particulars		Amount (Rs.)
Total (Sum of 1 to 21)		
1.	On import of goods (other than tax deduction treated as final tax)	0
2.	From salary W/S 14B	0
3.	On dividend income (other than tax deduction treated as final tax)	0
4.	On Government securities	0
5.	On profit on debt (other than tax deduction treated as final tax)	0
	Certificate/Account No. Bank Branch	Amount (Rs.)
6.	On payments received by non-resident (other than tax deduction treated as final tax)	0
7.	On payments for goods (other than tax deduction treated as final tax)	0
8.	On payments for services (other than tax deduction treated as final tax)	0
9.	On payments for execution of contracts (other than tax deduction treated as final tax)	0
10.	On property income	0
11.	On withdrawal from pension fund	0
12.	On cash withdrawal from bank w/s 231A	0
	Certificate/Account No. Bank Branch	Amount (Rs.)
13.	On certain Transactions in Bank	0
14.	With Motor Vehicle Registration Fee	0
	Consumer No. Subscriber's CNIC Owner's Name Manufacturer/Particulars	Amount (Rs.)
15.	On sale/purchase of shares through a Member of Stock Exchange	0
16.	On trading of shares through a Member of Stock Exchange	0
17.	On financing of carry over trade	0
18.	With motor vehicle token tax (Other than goods transport vehicles)	0
	Registration No. Engine Seating Capacity Owner's Name Share %	Amount (Rs.)
19.	With bill for electricity consumption	0
	Consumer No. Subscriber's CNIC Subscriber's Name Share %	Amount (Rs.)
	27143634065702U 26581-698 PAK CNG STATION 100	82,250
20.	With telephone bills, mobile phone and pre-paid cards	0
	Number Subscriber's CNIC Subscriber's Name Share %	Amount (Rs.)
21.	On sale by auction w/s 236A	0
22.	Advance Tax w/s 236B on Purchase of Tickets for Domestic Air Travel	0
23.	Total Tax Deductions at source (Adjustable Tax) [Sum of 1 to 21]	0
24.	Total Tax Deductions at source (Final Tax)	82,250
25.	Advance Tax W/S 147(1) [a + b + c + d]	334,188
a. First Installment		
	CPR No.	0
	CPR No.	0
	CPR No.	0
	CPR No.	0
b. Second Installment		
	CPR No.	0
	CPR No.	0
	CPR No.	0
	CPR No.	0
c. Third Installment		
	CPR No.	0
	CPR No.	0
	CPR No.	0
	CPR No.	0
d. Fourth Installment		
	CPR No.	0
	CPR No.	0
	CPR No.	0
	CPR No.	0

verified
02

101

120

Advance Tax U/S 147(5D) (a + b + c + d)			
a. First Installment			0
	CPR No		0
	CPR No		0
	CPR No		0
	CPR No		0
b. Second Installment			0
	CPR No		0
	CPR No		0
	CPR No		0
	CPR No		0
c. Third Installment			0
	CPR No		0
	CPR No		0
	CPR No		0
	CPR No		0
d. Fourth Installment			0
	CPR No		0
	CPR No		0
	CPR No		0
	CPR No		0
27. Admitted Tax Paid U/S 137(1) (a + b + c)			0
a. U/S 137 (1)			0
	CPR No		0
b. U/S 137 (1)			0
	CPR No		0
c. U/S 137 (1)			0
	CPR No		0
28. Total Tax Payments (23 + 24 + 25 + 26 + 27) (Transfer to Sr-45 of Main Return)			416,448
29. WWF Payable with Return (WWF payable will be adjusted against the excess payments made during the current year).			0



ITRROA-002012-28782213

Status: Submitted Print Date:30/3/2013

verified
De

Code	Description	Rate	Code	Amount
45	Dividend	4%	92013	
46	Dividend	2%	92011	
47	Dividend	1%	92012	
48	Dividend		92018	
49	Dividend	10%	92032	
49	Profit on Debt	7.5%	92033	
49	Royalty/Fees (Non-Resident)	10%	92041	
50	Contracts (Non-Resident)	10%	920811	
51	Insurance Premium (Non-Resident)		920812	
52	Advertisement Services (Non-Resident)	8%	920821	
53	Supply of Goods	8%	920824	
54	On Payment to Winners	10%	920826	
55	Services rendered upto 30.06.2009	3.5%	920811	
56	Transport Services rendered upto 30.06.2009	1.5%	920812	
57	Contracts (Resident)		920813	
58	Exports/related Commission/Service	1%	920814	
59	Foreign indenting Commission	0%	920821	
60	Property income subject to WHT	0%	920822	
61	Prizes	2%	920823	
62	Winnings	6%	920831	
63	Petroleum Commission	0.5%	920841	
64	Brokerage/Commission	1%	92072	
65	Advertising Commission	5%	92075	
66	Goods Transport Vehicles		92081	43,846
67	Gas consumption by CNG Station	10%	92091	
68	Distribution of cigarette and pharmaceutical products	20%	92092	
69	Retail Turnover upto 5 million	10%	92101	
70	Retail Turnover above 5 million	10%	92121	
71	Property Income not subject to WHT	5%	92122	
72	Purchase of locally produced edible oil		92141	
73	Flying Allowance		92142	
74	Services rendered / contracts executed outside Pakistan		92143	
75	Employment Termination Benefits			
76	Final/Fixed Tax Chargeable (42 to 80)			227,582
77				
78				
79				
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95				
96				
97				
98				
99				
100				
101				
102				
103				
104				
105				
106				
107				
108				
109				
110				
111				
112				
113				
114				
115				
116				
117				
118				
119				
120				
121				
122				
123				
124				
125				
126				
127				
128				
129				
130				
131				
132				
133				
134				
135				
136				
137				
138				
139				
140				
141				
142				
143				
144				
145				
146				
147				
148				
149				
150				
151				
152				
153				
154				
155				
156				
157				
158				
159				
160				
161				
162				
163				
164				
165				
166				
167				
168				
169				
170				
171				
172				
173				
174				
175				
176				
177				
178				
179				
180				
181				
182				
183				
184				
185				
186				
187				
188				
189				
190				
191				
192				
193				
194				
195				
196				
197				
198				
199				
200				

ABDUL KHALIQ holder of CNIC 37405-7952238-3, in my capacity as SELF
 I/ Partner or Member of Association of Persons/ Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer
 named above, do solemnly declare that to the best of my knowledge and belief the information given in this Return/Statement u/s 115(4) and
 the attached Annex(es), Statement(s), Document(s) or Detail(s) is/are correct and complete in accordance with the provisions of the Income Tax
 Ordinance, 2001 and Income Tax Rules, 2002 (The alternative in the verification, which is not applicable, should be scored out).
 Date: _____ (dd/mm/yyyy) Signatures _____

RTO RAWALPINDI Status: Submitted (27/01/2011) UID: 97999071 1330]

eFBR Portal] Documents Attached:-Annex B



RRCA-002010-14790120

62
M

18

102

103



Annex - B
Tax Already Paid

117

2010

B

NTN 1419581-0 Name ABDUL KHALIQ CNIC/Reg. No. 3740579522383

Particulars		Collected/Deducted at Source (Adjustable Tax only)	
1.	On import of goods (other than tax deduction treated as final tax)		0
2.	On withdrawal from pension fund		0
3.	From salary U/S 149		0
4.	On dividend income (other than tax deduction treated as final tax)		0
5.	On Government securities		0
6.	On profit on debt (other than tax deduction treated as final tax)		0
Bank Name: _____ Branch: _____			
7.	On payments received by non-resident (other than tax deduction treated as final tax)		0
8.	On payments for goods (other than tax deduction treated as final tax)		0
9.	On payments for services (other than tax deduction treated as final tax)		0
10.	On payments for execution of contracts (other than tax deduction treated as final tax)		0
11.	On cash withdrawal from bank		0
Bank Name: _____ Branch: _____			
12.	On sale/purchase of shares through a Member of Stock Exchange	100	247
13.	On trading of shares through a Member of Stock Exchange		0
14.	On financing of carry over trade		0
15.	With motor vehicle token tax (Other than goods transport vehicles)		0
Motor Vehicle No: _____ Engine/Seating Capacity: _____			
16.	With bill for electricity consumption		
Consumer No: _____ Subscriber CNIC: _____ Residential Subscriber Name: _____			
17.	With telephone bills, mobile phone and pre-paid cards		
Consumer No: _____ Subscriber CNIC: _____ Residential Subscriber Name: _____			
18.	With Motor Vehicle Registration Fee		
Motor Vehicle No: _____ Engine/Seating Capacity: _____			
19.	On sale by auction u/s 236A		
20.	Total Tax Deductions at source (Adjustable Tax) (Sum of 1 to 19)		0
21.	Total Tax Deductions at source (Final Tax)		247
22.	Advance Tax U/S 147(1) (a + b + c + d)		29,984
First Installment		CPR No	166,280
Second Installment		CPR No	0
Third Installment		CPR No	31,250
Fourth Installment		CPR No	85,000
23.	Admitted Tax U/S 137(1) Liability Paid (a + b + c)		50,000
a. U/S 137 (1)		CPR No	0
b. U/S 137 (1)		CPR No	0
c. U/S 137 (1)		CPR No	0
24.	Total Tax Payments (20 + 21 + 22 + 23) (Transfer to Sr-39 of Main Return)		31,101
25.	WWF Payable with Return (WWF payable will be adjusted against the excess payments made during the current year).		227,582
			0



ITRROA-002010-14790120

Status: Submitted Print Date:27/1/2011

Handwritten initials/signature

WEALTH STATEMENT UNDER SECTION 113 OF THE INCOME TAX ORDINANCE, 2001

104

Tax Year **2010** W1/1
 LTU/RTO/MTU/Zone Code **RTO**
 Circle Code **27**
 NTN **1419581**
 CNIC **37405-7952238-3**
 (For individuals only)

116

(Please mark ✓ in the relevant box/Use additional sheets where necessary)

Particulars/Description of assets and liabilities	Code	Amount (Rs.)
1. Business Capital (Indicate name of business)		
(a) Capital in M/s. Sun Gas CNG	821311	7,800,000
(b) Capital in Tech Centric (3,49,75,000 + 43,00,000)	821321	39,276,000
2. Non-Agricultural Property (Indicate location & Identification)		
(a) House No. 94, St-4, Ayub Colony, Rawalpindi	711111	1,641,000
(b) Aziz Plaza, Bostan Road, Chaklala Rawalpindi	711121	19,000,316
(c) 10-Marias Plot in Imliaz Sarwar Shaheed, Murree	711131	1,807,600
(d) 15-Marias Plot at the Mall, Murree	711141	1,865,700
(e) 1/4th Share in 36 Marias Land at Main Chakri Road, Rawalpindi	711211	1,80,000
	711221	
	711231	
4. Agricultural Property (Specify equipment, live stock, seeds, seeds, etc., fertilizer, etc.)		
(a)	712111	
(b)	712121	
5. Investments (Specify stocks, shares, debentures, Unit certificates, other certificates, deposits and certificates of National Saving Schemes, mortgages, loans, advances, etc.)		
(a)	712011	
(b)	712021	
(c)	712031	
6. Loans and Advances, etc.		
(a)	712041	
(b)	712051	
7. Motor vehicles (Indicate make, model and registration number)		
(a) Toyota Corolla 2D Model 2007 No. RIA 6883	712211	1,325,000
(b) Toyota Atlas JR 498	712221	1,850,000
8. Jewellery (Indicate description and weight)		
30 Tolas Jewellery of Wife acquired on marriage	712411	
9. Furniture and Fittings - Residence		
Furniture & Fitting of Residence	712311	160,000
10. Cash & Bank Balances		
(a) Non-business cash in hand / Prize Bonds	712011	14,183,928
(b) Non-business bank balances, etc. in current/ deposit/ savings accounts or any other deposit		
Name of bank, etc. Branch and address Account Number, etc.		
(i) HBL Lal Kurli Br, Rwp. A/c. No. 20465-3	712751	Closed
(ii) Askari Bank, Chaklala Scheme-III, Rwp. A/c. No.40010102386-7	712721	3,024,182
(iii) HBL Airport Road, Br, Rwp. A/c. No. 1011-00105956	712731	2,596,558
(iv)	712741	
11. Any Other Assets		
(a) Accumulated balance of life insurance premium actually paid	712001	
(b) Accumulated balance of employees contribution to a Provident fund or any other fund	712071	
(c) US S A/C. Balance	712001	Exempt
(d) MCB US A/c. Balance	712001	Exempt
12. Assets, if any, standing in the name of spouse, minor children & other dependents*		
(a)	713111	
(b)	713121	
(c)	713131	
13. Total Assets [Sum(1 to 12)]	710000	93,489,284

CFU
W

105

115

ABDUL KHALIQ
PROP: OF AL-AZIZ PLAZA,
BOSTAN ROAD, CHAKLALA
RAWALPINDI.

RECONCILIATION OF WEALTH AS ON 30-06-2010

Wealth	as	on	30-06-2010	.....	9,34,69,284-
Wealth	as	on	30-06-2009	.....	8,72,69,284-
			ACCRETION:-	.....	62,00,000-

EXPLANATION OF ACCRETION:-

1. Income from Rent as declared for 2010	.....	27,00,284-
2. Exempt Income from 2 AOPs M/s. SunGas & Fuel Mart CNG Stations	.....	23,33,549-
3. Foreign Remittances	.....	27,86,410-
4. Accretion from Sale of 24 Marlas Plot in Gulrez, Housing Scheme, Rawalpindi		
Sale price under three Registries	..... 12,00,000-	
Less Cost	..... 10,14,500-	1,85,500-
5. Accretion from Sale of Prado Land Cruiser No. RLD - 69 Model 2007		
Sale Price	..... 22,00,000-	
Cost Price	..... 21,35,000-	65,000-
TOTAL:-		80,70,783-

LESS

House hold and Personal Expenses including Donations to Flood affecties	18,70,743-
---	-------	------------

BALANCE ACCRETION:- 62,00,000-

CTC
-
W

(Signature)
(ABDUL KHALIQ)

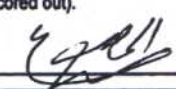
Sl. No.	Description	Code	Rate	Amount	Code	Amount
47	Imports	84013	5%		92013	
48		84011	2%		92011	
		84012	1%		92012	
		84015			92015	
51	Dividend	84032	10%		92032	
52		84033	7.5%		92033	
53	Profit on Debt	84041	10%		92041	
54	Royalties/Fees (Non-Resident)	840511	15%		920511	
55		840512			920512	
56	Contracts (Non-Resident)	840521	5%		920521	
57	Insurance Premium (Non-Resident)	840524	5%		920524	
58	Advertisement Services (Non-Resident)	840525	10%		920525	
59	Supply of Goods	840611	3.5%		920611	
60		840612	1.5%		920612	
61		840613			920613	
62	On Payment to Ginners	840614	1%		920614	
63	Contracts (Resident)	840631	5%		920631	
64	Exports/related Commission/Service	840641	0.5%		920641	
65		84072	1%		92072	
66	Foreign Interdebt Commission	84075	5%		92075	
67	Prizes/Winnings of cross word puzzles	84091	10%		92091	
68	Winnings - Others	84092	20%		92092	
69	Petroleum Commission	84101	10%		92101	
70	Brokerage/Commission	84121	10%		92121	
71	Advertising Commission	84122	5%		92122	
72	Goods Transport Vehicles	84141			92141	
73	Gas consumption by CNG Station	84142	4%		92142	
74	Distribution of cigarette and pharmaceutical products	84143	1%		92143	
75	Retail Turnover upto 5 million	310102	1%		920202	
76	Retail Turnover above 5 million	310103			920203	
77	Property Income	210101		2,850,102	920235	222,510
78	Capital gains on Securities held for < 6 months	610401	10		961041	
79	Capital gains on Securities held for >= 6 months and < 12 months	610402	7.5		961042	
80	Capital gains on Securities held for >= 12 months	610403			961043	
81	Purchase of locally produced edible oil	310431	2%		920208	
82	Flying Allowance	112001	2.5%		920234	
83	Services rendered / contracts executed outside Pakistan	63311	1%		920236	
84	Employment Termination Benefits	118301			920211	
85	Final/Fixed Tax Chargeable (47 to 84)				9202	222,510

I, ABDUL KHALIQ holder of CNIC 37405-7952238-3, in my capacity as SELF

Self/ Partner or Member of Association of Persons/ Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Return/Statement u/s 115(4) and the attached Annex(es), Statement(s), Document(s) or Detail(s) is/are correct and complete in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002 (The alternative in the verification, which is not applicable, should be scored out).

Date: 21/11/2011 (dd/mm/yyyy)

Signatures




[RTO RAWALPINDI Status: Submitted (22/11/2011) UID: 9799907161330]

ITRROA-002011-20947857

[eFBR Portal] Documents Attached:-Annex B

Handwritten initials/signature

109

	CPR No		0
	CPR No		0
26.	Advance Tax U/S 147(5B) [a + b + c + d] - Incl. Surcharge		0
	a. First Installment		
	CPR No		0
	CPR No		0
	CPR No		0
	CPR No		0
	b. Second Installment		
	CPR No		0
	CPR No		0
	CPR No		0
	CPR No		0
	c. Third Installment		
	CPR No		0
	CPR No		0
	CPR No		0
	CPR No		0
	d. Fourth Installment		
	CPR No		0
	CPR No		0
	CPR No		0
	CPR No		0
27.	Admitted Tax U/S 157(1) Liability Paid (a + b + c)		0,002
	a. U/S 137 (1)	CPR No	0
	b. U/S 137 (1)	CPR No	0
	a. U/S 137 (1)	CPR No 11201112103041214401	0,002
28.	Total Tax Payments (23 + 24 + 25 + 26 + 27) (Transfer to 28-44 of Main Return)		292,946
29.	WWF Payable with Return (WWF payable will be adjusted against the excess payments made during the current year).		0

109



ITRROA-002011-20947857

Status: Submitted Print Date:22/11/2011

CPR verified
by

110



Annex - D

2011

PERSONAL EXPENSES FORM (PEF)
Details of Personal Expenses (for Individual)

D

NTN 419581-0

Name ABDUL KHALIQ

CNIC 3740579522383

112

Sr.	Description	Amount	
		Adults	Minor
1	Residence electricity bills	58,681	
2	Residence telephone/mobile/internet bills	0	
3	Residence gas bills	15,670	
4	Residence rent/ground rent/property tax/fire insurance/security services/water bills	0	
5	Education of children/ spouse/ self (Optional, it can be included in Sr-9)	35,000	
6	Travelling (foreign and local) (Optional, it can be included in Sr-9)	550,000	
7	Running and maintenance expenses of Motor vehicle(s)	0	
8	Club membership fees/bills	5,600	
9	Other personal and household expenses	1,025,660	
10	Total personal expenses (Sum of 1 to 9)	1,690,611	
11	(Less) Contribution by family members	0	
12	Net Personal Expenses (10 - 11) transfer to Sr-46 of Main Return	1,690,611	
		Adults	Minor
13	Number of family members/dependents	2	



Status: Submitted Print Date:22/11/2011

ITRROA-002011-20947657

etc.
-
h

112

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001

Tax Year	2011
LTU/RTO/MTU/Zone Code	37
Circle Code	00
NTN	1419581-0
CNIC	37405-7952238-3
(For Individuals only)	

Name: **ABDUL KHALIQ**

Particulars/Description of assets and liabilities	Code	Amount (Rs.)
---	------	--------------

1. Business Capital (Indicate name of business)

Sr. No.	Description and Identification	Code	Amount (Rs.)
1	CAPITAL IN M/s. SUN GAS CNG.....	821311	9,100,000
2	CAPITAL IN TECH CENTRIC (FUEL MART CNG)	821321	32,418,615
3	PAK CNG , CHAKRI ROAD, RAWALPINDI	82132101	5,083,333

2. Non-Agricultural Property (Indicate location & Identification)

Sr. No.	Description and Identification	Code	Amount (Rs.)
1	House No.94, St-4, Ayub Colony, Rawalpindi	711111	1,541,000
2	Aziz Plaza, Bostan Road, Chaklala , Rawalpindi	711121	19,000,318
3	10 Marlas Plot in Imtiaz Sarwar Shaheed, Murree.	711131	1,407,600
4	15 Marlas Plot at the Mall, Murree	711141	1,055,700
5	1/4th Share in 36 Marlas Land at Main Chakri Road, Rawalpindi	711151	280,000

3. Agricultural Property- Land (Indicate location & Identification)

Sr. No.	Description and Identification	Code	Amount (Rs.)
1			

4. Agricultural Property (Specify equipment, live stock, seeds, seedlings, fertilizer, etc.)

Sr. No.	Description/Name	Code	Amount (Rs.)
1			

5. Investments (Specify stocks, shares, debentures, unit certificates, other certificates, deposits and certificate of National Saving Schemes, mortgages, loans, advances etc.)

Sr. No.	Description	Code	Amount (Rs.)
1	PRIZE BONDS.	712811	18,900,000

6. Loans and Advances etc.

Sr. No.	Creditor Name	Code	Amount (Rs.)
1			

7. Motor Vehicles (Indicate make, model and registration number)

Sr. No.	Description/Name	Code	Amount (Rs.)
1	Toyota Corolla 2D Model 2007 No.RIA-6883.....	712211	1,325,000

8. Jewellery (Indicate description and weight)

Sr. No.	Description	Code	Amount (Rs.)
1	30 Tolas Jewellery of wife acquired on marriage.	712411	0

	RUBRIC	Amount (R)
1.	Net Assets as on 30.06.2011	88,910,798
2.	Net Assets as on 30.06.2010	93,468,284
3.	Increase/ Decrease	-3,558,486
	a) Income Declared for the Tax Year 2011	0
	b) Exempt Income Including Agri Income	0
	c) Others	4,990,911
	i) Income for 2011.....	2,850,102
	ii) Shares from AOPs for 2011 (AOPs NTN.1320272-3 & 1535964-6)	2,040,809
	iii) Foreign Remittance.....	300,000
	iv)	0
5.	Total (a to c)	4,990,911
6.	Expenditures	8,549,098
	a) Personal Expenditures	0
	b) Other Expenditures	8,549,098
	i) Personal Expenses.	1,890,911
	ii) Bad debt of Tech Centric written off.....	6,658,187
	iii) Decrease from sale of Toyota Atlas No.JR-498(2007) Cost = 1850000- Sale=1850000= Nil	0
	iv)	0
7.	Increase/ (Decrease) in Wealth	-3,558,486



WSSOA-002011-20947868

Status: Submitted Print Date:22/11/2011

cte verified
lu

ND

RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION
UNDER THE INCOME TAX ORDINANCE, 2001 (FOR INDIVIDUAL/AOP)

NTN No. **1419581-0**

Taxpayer's Name	FUELMART ATTOCK	NTN	1419581-0
CNIC (for individual)		Gender	M
Business Name	M/S FUELMART ATTOCK	Year Ending	30-06-1112
Business Address	KHASRA 2,3 MOUZA BARYAR NAJABADI DARULISLAM COLONY KAMRA RD., ISLAMABAD	Tax Year	2012
Res. Address	OFFICE, AL AZIZ SHOPING COMPLEX, BOSTAN KHAN ROAD, RAWALPINDI	Person	ADP
E-Mail Address	amnoo2000@yahoo.com	Res. Status	Resident
Principal Activity	NON-SPECIALIZED WHOLESALE TRADE	Birth Date	07/04/2000
Phone	+92,051,5595941	Resident No.	
Code	469000	Filing Section	sls 114
Authorized Rep.	NTN 1419581-0 Name ABDUL KHALIQ	RTOTLTC	RTO RAWALPINDI

NTN	Proprietor/Member/Partner/Shareholder	Share/Part	Income	Total
1419581-0	ABDUL KHALIQ	95	21,488,200	
999999-4	OTHERS	5	1,129,800	

No.	Item	Amount
1	Net Sales including Sales Tax/Federal Excise Duty & Net of Commodity/Brokerage (To be reconciled with Annex-C)	3102
2	Cost of Sales (1 + 4 + 8 - 6) (To be reconciled with Annex-C)	2138
3	Change Stock	2117
4	Net Purchases including Sales Tax/Federal Excise Duty & Net of Commodity/Brokerage	2109
5	Other Manufacturing/Trade Expenses (Transfer from Sr-7 of Annex-C)	2111
6	Change Stock	2110
7	Drawn Profit/Loss (11-6) (To be reconciled with Annex-C)	2121
8	Transport Services URS 163(1)(a) (Transfer from 40(a))	2122
9	Other Services URS 163(1)(b) (Transfer from 40(b))	2121
10	Other Personal Paid Charges for Professional and Other Services/Commission	2120
11	Profit & Loss Expenses (Transfer from Sr-24 of Annex-C)	2120
12	Net Profit/Loss (17 + 8 + 9 + 10) - 11	2120
13	Intangible Production (Transfer from Sr. 22 of Annex-A)	2121
14	Admissible Deductions (Transfer from Sr. 6 of Annex-B)	2120
15	Unadjusted Loss from business for previous year(s) (Transferred from Sr. 27 of Annex-A)	2020
16	Unadjusted Tax Deduction for previous/current year(s) (Annex-A) (Transferred from Sr. 27 of Annex-A)	2020
17	Total Income (Sum of 13 to 23)	2020

18	Salary Income	1999
19	Business Income/Loss [(12 + 13) - 14 - 15 - 16]	2020
20	Share from ACP Income/Loss	312021
21	Capital Gain/Loss (Sr. 27)	4999
22	Other Sources Income/Loss	6999
23	Foreign Income/Loss	6999
24	Deductible Allowances (25 + 26 + 27 + 28)	9139
25	Zakat	9121
26	Widow's Welfare Fund (WWF)	9122
27	Widow's Proliferation Fund (WPPF)	9122
28	Charitable Donations admissible as straight deductions	9124
29	Taxable Income/Loss (17-24)	9120
30	Exempt Income/Loss (Sum of 31 to 37)	9120
31	Salary Income	9101
32	Professory Income	9102
33	Business Income/Loss	9103
34	Capital Gain/Loss	9104
35	Agriculture Income	9105
36	Foreign Residences (Attach Evidence)	9107
37	Other Sources Income/Loss	9108
38	Total Exempt Income	9201
39	Tax Deductions/Concessions/Inclusions rebate on Neighborhood Cell/Coops, etc.)	9249

Handwritten notes:
Deductions CN9
Total Taxable Income 1,129,800
Total Exempt Income 9201

40	Difference of minimum Tax Chargeable on business transactions [40(a)(v) minus 40(a)(vi)]	Rate				
		(a)	(b)	(c)	(d)	(e)
	Import of Ethanol URS 148(b)			3%		
	Import of Packing Material URS 148(b)			5%		
	Transport Services URS 163(1)(b)			2%		
	Other Services URS 163(1)(b)			6%		
	Total					

41	Min tax on electricity consumption under sec 235(4) Amt of tax collected alongwith electricity bill where monthly bill amt is upto Rs. 30,000	9304
42	Minimum tax chargeable [(38 minus 28 plus 40) or 41, whichever is higher]	9305
43	Minimum Tax Payable URS 113 [43(a) minus 41, if greater than zero, else zero]	9306
44	Net tax chargeable [42 + 43 + 40]	9307
45	Total Tax Payments (Transfer from Sr. 28 of Annex-B)	9499
46	Tax Payable/Rebate/Refund (44 - 45 + WWF Payable from Sr. 29 of Annex-B)	9999
47	Refund/Adjustments (net of previous current year's tax payable)	9999
48	Annual personal expenses for individual only (transfer from Sr. 12 of Annex-D)	9100

Net Tax Refundable, may be credited to my bank account as under:

A/C Number	8800	Branch Name & Code	ATTOCK CITY, BRANCH
Bank	ALLIED BANK OF PAKISTAN LTD.		

Handwritten signature:
etc. verified

Signatures

	84013		5%	92013		
	84011		2%	92011		
	84012	115	1%	92012		
82	84018		3%	92018		
83	Dividend	84022	10%	92022		
84		84033	7.5%	92033		
85	Profit on Debt	84041	10%	92041		
86	Royalties/Fees (Non-Resident)	840511	10%	920511		
87		840512		920512		
88	Copyrights (Non-Resident)	840821	8%	920821		
89	Insurance Premiums (Non-Resident)	840524	8%	920524		
90	Advertisement Services (Non-Resident)	840525	10%	920525		
91	Supply of Goods	840011	3.5%	920011		
92		840612	1.5%	920612		
93		840013		920013		
94	Payment to Owners	840014	1%	920014		
95	Copyrights (Resident)	840071	1%	920071		
96		840032	1%	920032		
97	Export-related Unrelated Service	840091	0.5%	920091		
98		84072	1%	92072		
99	Foreign Indenting Commission	84075	5%	92075		
70	Prizes/Winnings of cross word puzzles	84091	10%	92091		
71	Winnings - Others	84092	20%	92092		
72	Petroleum Commission	84101	10%	92101		
73	Brokerage/Commission	84121	10%	92121		
74	Advertising Commission	84122	5%	92122		
75	Services to Exporters u/s 153(2)	84123	1%	92123		
76	Goods Transport Vehicles	84141		92141		
77	Gas consumption by CHG Station	84142	15,122,883	4%	92142	804,916
78	Distribution of cigarette and pharmaceutical products	84143		1%	92143	
79	Retail Turnover upto 5 million	310102		1%	920202	
80	Retail Turnover above 5 million	310103			920203	
81	Property Income	210101			920236	
82	Capital gains on Securities held for < 6 months	610401		10	961041	
83	Capital gains on Securities held for >= 6 months and < 12 months	610402		7.5	961042	
84	Capital gains on Securities held for >= 12 months	610403		0%	961043	
85	Purchase of locally produced edible oil	310431		2%	920208	
86	Flying Allowance	112001		2.5%	920234	
87	Monetization of Transport Facility For Civil Servants	112002		5%	920237	
88	Services rendered / contracts executed outside Pakistan	63311		1%	920238	
89	Employment Termination Benefits	118301			920211	
90	Final/Fixed Tax Chargeable (49 to 89)				9202	804916

FUELMART ATTOCK

holder of CNIC 37405-7952238-3

, in my capacity as **PARTNER**

Self/ Partner or Member of Association of Persons/ Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Return/Statement u/s 115(4) and the attached Annex(es), Statement(s), Document(s) or Detail(s) is/are correct and complete in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002 (The alternative in the verification, which is not applicable, should be scored out).

Date : 19/09/2012 (dd/mm/yyyy)

Signatures



[RTO RAWALPINDI Status: Submitted (19/09/2012) UID: 9799907094174]

IRROA-002012-26762823

[eFBR Portal] Documents Attached:-Annex B, Annex D

cre verified



Annex - B
Tax Already Paid *116.*

2012
B

NTN **1535964-6**

Name **FUELMART ATTOCK**

CNIC/Reg. No.

Particulars		Amount of Tax Paid (Rs)
ADJUSTABLE TAX (ADJUSTABLE TAX)		
1.	On import of goods (other than tax deduction treated as final tax)	0
2.	From salary U/S 149	0
3.	On dividend income (other than tax deduction treated as final tax)	0
4.	On Government securities	0
5.	On profit on debt (other than tax deduction treated as final tax)	0
ADJUSTABLE TAX (ADJUSTABLE TAX)		
6.	On payments received by non-resident (other than tax deduction treated as final tax)	0
7.	On payments for goods (other than tax deduction treated as final tax)	0
8.	On payments for services (other than tax deduction treated as final tax)	0
9.	On payments for execution of contracts (other than tax deduction treated as final tax)	0
10.	On property income	0
	On withdrawal from pension fund	0
	On cash withdrawal from bank u/s 231A	0
ADJUSTABLE TAX (ADJUSTABLE TAX)		
13.	On certain Transactions in Bank	0
14.	With Motor Vehicle Registration Fee	0
ADJUSTABLE TAX (ADJUSTABLE TAX)		
15.	On sale/purchase of shares through a Member of Stock Exchange	0
16.	On trading of shares through a Member of Stock Exchange	0
17.	On financing of carry over trade	0
18.	With motor vehicle token tax (Other than goods transport vehicles)	0
ADJUSTABLE TAX (ADJUSTABLE TAX)		
19.	With bill for electricity consumption	0
	27142450061417 U	15359-04
		FUEL MART CNG
		100
		100,388
20.	With telephone bills, mobile phone and pre-paid cards	0
ADJUSTABLE TAX (ADJUSTABLE TAX)		
21.	On sale by auction u/s 236A	0
22.	Advance Tax u/s 236B on Purchase of Tickets for Domestic Air Travel	0
	Total Tax Deductions at source (Adjustable Tax) (Sum of 1 to 21)	100,388
	Total Tax Deductions at source (Final Tax)	004,918
23.	Advance Tax U/S 147(1) (a + b + c + d)	0
a. First Installment		
	CPR No	0
	CPR No	0
	CPR No	0
	CPR No	0
b. Second Installment		
	CPR No	0
	CPR No	0
	CPR No	0
	CPR No	0
c. Third Installment		
	CPR No	0
	CPR No	0
	CPR No	0
	CPR No	0
d. Fourth Installment		
	CPR No	0
	CPR No	0
	CPR No	0
	CPR No	0

Handwritten signature

Income Tax U/S 147(5B) [a + b + c + d]		117	106	0
a. First Installment				0
	CPR No			0
	CPR No			0
	CPR No			0
	CPR No			0
b. Second Installment				0
	CPR No			0
	CPR No			0
	CPR No			0
	CPR No			0
c. Third Installment				0
	CPR No			0
	CPR No			0
	CPR No			0
	CPR No			0
d. Fourth Installment				0
	CPR No			0
	CPR No			0
	CPR No			0
	CPR No			0
27. Admitted Tax Paid U/S 137(1) [a + b + c]				0
a. U/S 137 (1)	CPR No			0
b. U/S 137 (1)	CPR No			0
c. U/S 137 (1)	CPR No			0
28. Total Tax Payments [23 + 24 + 25 + 26 + 27] (Transfer to Sr-45 of Main Return)				786,281
29. WWF Payable with Return (WWF payable will be adjusted against the excess payments made during the current year).				0



ITRROA-002012-28782823

Status: Submitted Print Date: 19/9/2012

CFC
106