

**GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

C.No.8(71)S(P.A)/2021

Islamabad, the 7th June, 2021

All Board Members, Federal Board of Revenue,

**All Chief Commissioners Inland Revenue,
LTUs/CRTOs/RTOs/MTO**

**Director General,
Directorate of Intelligence and Investigation-IR, Islamabad**

Subject: **STANDARD OPERATING PROCEDURE (SOP) FOR FILING OF CPLA
AND CRP IN THE SUPREME COURT OF PAKISTAN.**

I am directed to refer to the subject cited above and to say that instances of CPLAs being dismissed for non-prosecution and late filing in the Supreme Court of Pakistan have remarkably increased in the recent past. Therefore, it has been decided that the following standard operating procedure (SOP) shall be followed by all the field formations while filing CPLAs and follow-up thereof:

- i. Orders V, XIII, XV, XIX, XXIII, XXVI and XXXIII of Supreme Court Rules, 1980 must be adhered to while filing CPLAs and CRPs.
- ii. The limitation period for filing of CPLA in civil proceedings, i.e. sixty (60) days starts from the date the judgment/ order is announced by the Court, therefore, certified copy is generally applied on the last date of hearing or immediately thereafter, so that no time is wasted in obtaining a certified copy. It is pertinent to mention here that in computing the period of limitation, the period consumed for obtaining a certified copy from the Court is excluded. However, "period consumed for obtaining a certified copy" is the period falling between the days when application for obtaining certified copy of judgement is made and when the certified copy of judgement is ready at High Court registry irrespective of the fact when the said certified copy is collected by the advocate / LA.
- iii. Field formations must direct LAs representing department in High Courts to apply for certified copies of orders on the very day of final hearing in High Court to avoid any loss of time from the limitation period available under the law & Rules.

- iv. Certified copy of High Court Order must be collected from High Court immediately when it becomes ready for delivery in High Court Registry.
- v. If CPLA is to be filed by Department, Advocate on Record (AOR) along with Advocate Supreme Court of Pakistan (ASC), must be appointed immediately. Power of Attorney (POA) shall be issued to the AOR along with ASC with a covering letter clearly mentioning therein that in case of late filing, ASC will be responsible. Matters pertaining to fee of Legal Advisor shall be settled before filing of CPLA so that no delay occurs due to this reason.
- vi. All proposals for filing of CPLA along with certified and legible copies of orders, show cause notices and all other relevant documents must reach the Board at least thirty (30) days before the expiry of limitation period. Where the limitation is thirty (30) days itself, like CPLA in criminal proceedings or "Review" of judgement, the proposal must reach the Board at least fifteen (15) days before the date on which the limitation period will expire.
- vii. Field formations must hand over all the relevant documents to ASC immediately on receipt of the Board's approval. The relevant documents must be accompanied with a covering letter specifying the enclosed documents and date of limitation for filing of CPLA. This covering letter must be timely and properly served on the ASC.
- viii. In case of extension in time limitation for filing of CPLA under Rule 1(7) of Order V of Supreme Court Rules, 1980, field formations must ensure that AOR files application/written request for extension well before expiry of original time limitation and removes the cause of delay within the extended time limitation.
- ix. Focal Person will obtain 2 copies of paper books from ASC for Board and RTO record.
- x. Where the Board is the Sole respondent in a CPLA, Secretary (Lit-SC) will be the Focal Person.

ADVOCATE ON RECORD (AOR)

- i. Field formations must select a reliable, competent and responsible AOR for filing of CPLA.
- ii. Concerned field formation must maintain a close liaison with the AOR till the filing of CPLA. Focal Person from the department must ensure that acknowledgment slip is received by him three working days before the expiry of the time limitation to file CPLA.


- iii. In case the acknowledgment slip and the number assigned to CPLA is not received by Focal Person three working days before the expiry of time limitation to file CPLA, he must personally ensure filing of CPLA within the remaining time.

ADVOCATE SUPREME COURT (ASC)

- i. Field formations must select a reliable, competent and responsible Advocate Supreme Court to defend the CPLA.
- ii. Field formations shall issue power of attorney to AOR along with Advocate Supreme Court duly accompanied with a covering letter specifying therein that in case of late filing of CPLA, ASC will be held responsible. Certified copy of High Court Order must be provided along with power of attorney.
- iii. In each case of late filing, the concerned field formation shall hold a proper inquiry and recommend the responsible Advocate Supreme Court for delisting.
- iv. In each case of dismissal for non-prosecution, the concerned field formation shall hold proper inquiry into the matter and recommend the responsible Advocate Supreme Court for delisting.

2. All field formations are requested to follow this SOP in letter and spirit. Representation of cases before the appellate fora is sole responsibility of the field formations. All the Director Generals, Chief Commissioners must appoint Focal Person from amongst their officers/officials to perform the following functions so that each and every case is timely and properly represented before the Courts:

- a) A close liaison with the Legal Wing, FBR HQs and Legal Advisors/ASCs/AORs
- b) Ensure timely filing of CPLAs and CRPs,
- c) Ensure appearance of LAs in Supreme Court and High Courts,
- d) Download cause lists from websites of High Courts and Supreme Court,
- e) Coordinate with the concerned DGs/Commissioners/Legal Advisors/AOR/Director Law.


(Sobia Mazhar)
Secretary (Panel Advocate)

Copy to SA to Chairman, FBR