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

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C.No.9(2)P.A/2020-21

Islamabad, the 12<sup>th</sup> November, 2020

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

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

**Subject: REVISION OF RATES OF PROFESSIONAL FEE STRUCTURE FOR  
PANEL ADVOCATES AND ADVOCATES ON RECORD**

I am directed to refer to the subject and to say that the Rules of Business, 1973, were amended after due efforts by the Legal Wing vide SRO1025(1)/2020, dated 08.10.2020 as a result of which the Board has now been given autonomy to appoint advocates on panel of FBR without approval from the Law and Justice Division.

2. In the 8<sup>th</sup> meeting of the Board in Council held on 09.11.2020, the revised fee structure of the panel advocates was also approved. The revision of the fee structure has led to considerable increase in prescribed professional fee of panel advocates.

3. Henceforth, CCIRs and DGs will have more financial decision making space, this is expected to result in hiring of good advocates and better and effective representation by the panel advocates at different legal fora. The action is expected to lessen the objections raised by legal fora regarding poor performance of FBR Panel Advocates.

4. The revised fee structure as approved by Board-in-Council, is being circulated for convenience of the field formations and is attached as **Annex-A**.

**Encl: As Above**

  
**(Sobia Mazhar)**

Secretary (Panel Advocates)

Copy to:

1. SA to Chairman, FBR, Islamabad
2. Member (IR-Operations), FBR, Islamabad
3. Member (Legal and Accounting Customs), FBR, Islamabad
4. Webmaster for uploading on Legal Wing's Portal

**REVISED RATES OF PROFESSIONAL FEE STRUCTURE FOR PANEL ADVOCATES  
AND ADVOCATES ON RECORD**

Presently professional fee to Panel Advocates and Advocates-on-Record is paid in accordance with the fee structure approved by Law & Justice Division vide U.O No.1/2/2005-LA, dated 02.03.2017. As desired by the Board-in-Council in its 6<sup>th</sup> meeting held on 25.09.2020 at 4:00 p.m, proposed rates of normal professional fee for Panel Advocates and Advocates-on-Record are mentioned in column (4) of the table below for consideration and approval of the Board-in-Council: -

<b>Sr. No</b>	<b>Cases before</b>	<b>Existing rates of fee structure</b>	<b>Revised rates of fee structure</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
1	Civil Courts	Rs.30,000/- 1 <sup>st</sup> case and for identical each additional case Rs.4,500/- but aggregate fee shall not exceed Rs.120,000/-	<b>Rs.50,000/-</b> 1 <sup>st</sup> case and for identical each additional case <b>Rs.6,000/-</b> but aggregate fee shall not exceed <b>Rs.200,000/-</b>
2	Federal Service Tribunal	Rs.30,000/- 1 <sup>st</sup> case and for identical each additional case Rs.4,500/- but aggregate fee shall not exceed Rs.120,000/-	<b>Rs.50,000/-</b> 1 <sup>st</sup> case and for identical each additional case <b>Rs.6,000/-</b> but aggregate fee shall not exceed <b>Rs.200,000/-</b>
3	Appellate Tribunals	Rs.40,000/- 1 <sup>st</sup> case and for identical each additional case Rs.6,000/- but aggregate fee shall not exceed Rs.160,000/-	<b>Rs.60,000/-</b> 1 <sup>st</sup> case and for identical each additional case <b>Rs.8,000/-</b> but aggregate fee shall not exceed <b>Rs.260,000/-</b>
4	High Courts	Rs.60,000/- 1 <sup>st</sup> case and for identical each additional case Rs.8,000/- but aggregate fee shall not exceed Rs.200,000/-	<b>Rs.100,000/-</b> 1 <sup>st</sup> case and for identical each additional case <b>Rs.10,000/-</b> but aggregate fee shall not exceed <b>Rs.400,000/-</b>  <b>Misc. Expenses including court fee:</b> <b>Rs.3,500/-</b> 1 <sup>st</sup> case and for identical each additional case <b>Rs.2,500/-</b>
5	Supreme Court	Rs.100,000/- 1 <sup>st</sup> case and for identical each additional case Rs.10,000/- but aggregate fee shall not exceed Rs.400,000/-	<b>Rs.150,000/-</b> 1 <sup>st</sup> case and for identical each additional case <b>Rs.15,000/-</b> but aggregate fee shall not exceed <b>Rs.600,000/-</b>
6	Advocate-on-Record Supreme Court	1 <sup>st</sup> case AOR fee Rs.12,000/- and additional identical case Rs.4,500/- but aggregate fee shall not exceed Rs.150,000/-. Misc. Expenses in first case Rs.5,000/- and for identical additional per case Rs.3,500/-	1 <sup>st</sup> case AOR fee <b>Rs.18,000/-</b> and additional identical case <b>Rs.6,000/-</b> but aggregate fee shall not exceed <b>Rs.216,000/-</b> . Misc. Expenses in first case <b>Rs.8,000/-</b> and for identical additional per case <b>Rs.5,000/-</b>

2. This fee structure shall be applicable prospectively.

GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
FEDERAL BOARD OF REVENUE  
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Dated: 06.03.2017

C.No.92110-ML/09

All Chief Commissioners Inland Revenue (RTOs/LTUs)  
All Chief Collectors of Customs  
All Director Generals

**SUBJECT: REVISED PROFESSIONAL FEE STRUCTURE FOR ADVOCATES AND ADVOCATES-ON-RECORD**

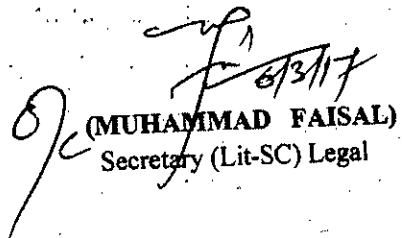
I am directed to say that Law & Justice Division has issued revised fee structure vide its U.O. No. 1/2/2005-LA, dated 02.03.2017. Accordingly, the Revenue Division / Federal Board of Revenue has revised the scale of professional fees of Advocates and Advocates-on-Record engaged by the Revenue Division / FBR Headquarters and its subordinate offices for conducting cases before various Hon'ble Courts / Tribunals etc. Following revised fee structure shall replace the existing fee structure.

S.No	Case before	Revised Professional fee
1.	Civil Courts	Rs. 30,000/- 1 <sup>st</sup> case and for identical each additional case Rs. 45,00/- but aggregate fee shall not exceed Rs. 120,000/-
2.	Federal Service Tribunals	Rs. 30,000/- 1 <sup>st</sup> case and for identical each additional case Rs. 45,00/- but aggregate fee shall not exceed Rs. 120,000/-
3.	Appellate Tribunals	Rs. 40,000/- 1 <sup>st</sup> case and for identical each additional case Rs. 60,000/- but aggregate fee shall not exceed Rs. 160,000/-
4.	High Courts	Rs. 60,000/- 1 <sup>st</sup> case and for identical each additional case Rs. 80,000/- but aggregate fee shall not exceed Rs. 200,000/-
5.	Supreme Courts	Rs. 100,000/- 1 <sup>st</sup> case and for identical each additional case Rs. 20,000/- but aggregate fee shall not exceed Rs. 400,000/-
6.	Advocate on Record Supreme Court	1 <sup>st</sup> Case AOR fee Rs. 12,000/- and for additional identical each case Rs. 4500/- but aggregate fee shall not exceed Rs. 150,000/- Misc expenses first case Rs. 5,000/- and for identical additional per case Rs. 35,00/-

2. The revised fee structure shall apply to cases in which lawyers have been engaged  
w.e.f. 02.03.2017.

3. The lawyers are to be assigned cases at the fees given in this circular and routine recommendations for payment of special fee should be avoided. However, in exceptional circumstances where special fee is to be paid, it is again reiterated that prior approval of Revenue Division / FBR or Law Division as the case may be, is required to be obtained. No case of special fee shall be entertained where prior approval is not sought by the concerned field formation. It is also imperative that while making recommendations for special fee, standards of propriety as given in General Financial Rules should be strictly observed. The names of lawyers who are on the panel of FBR / Department but do not accept cases at prescribed fee may be communicated to the Board for appropriate action.

4. This issues with approval of Member (Legal).

  
(MUHAMMAD FAISAL)  
Secretary (Lit-SC) Legal

Copy to

1. S.A. to Chairman, FBR, Islamabad.
2. Member (Legal), FBR.
3. Member (IR-Ops), FBR.
4. Member (Customs), FBR.
5. Member (Admn), FBR.



