

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

C.No.9(2)P.A/2020 /150886-R

Islamabad, the 15th May, 2024

**All Chief Commissioners Inland Revenue,
LTOs/MTO/CTOs/RTOs**

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

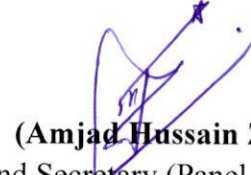
**Subject: REVISION OF RATES OF PROFESSIONAL FEE STRUCTURE FOR
PANEL ADVOCATES AND ADVOCATES ON RECORD**

I am directed to refer to the subject and to say that the FBR has been pleased to revise professional fee structure for panel advocates and Advocates-on-Record. The revised rates are as under:

Sr. No	Cases before	Existing rates of fee structure	Revised rates of fee structure
1	Civil Courts	Rs. 50,000/- 1 st case and for identical each additional case Rs. 6,000/- but aggregate fee shall not exceed Rs. 200,000/-	Rs. 100,000/- 1 st case and for identical each additional case Rs. 10,000/- but aggregate fee shall not exceed Rs. 400,000/-
2	Criminal Courts	None	Rs. 100,000/- 1 st case and for identical each additional case Rs. 10,000/- but aggregate fee shall not exceed Rs. 400,000/-
3	Federal Service Tribunal	Rs. 50,000/- 1 st case and for identical each additional case Rs. 6,000/- but aggregate fee shall not exceed Rs. 200,000/-	Rs. 100,000/- 1 st case and for identical each additional case Rs. 10,000/- but aggregate fee shall not exceed Rs. 400,000/-
4	Appellate Tribunal	Rs. 60,000/- 1 st case and for identical each additional case Rs. 8,000/- but aggregate fee shall not exceed Rs. 260,000/-	Rs. 120,000/- 1 st case and for identical each additional case Rs. 12,000/- but aggregate fee shall not exceed Rs. 500,000/-
5	High Courts	Rs. 100,000/- 1 st case and for identical each additional case Rs. 10,000/- but aggregate fee shall not exceed Rs. 400,000/- Misc. Expenses including court fee: Rs. 3500/- 1 st case and for identical each additional case Rs. 2,500/-	Rs. 300,000/- 1 st case and for each identical each additional case Rs. 30,000/- but aggregate fee shall not exceed Rs. 1,000,000/- Misc. Expenses including court fee: Rs. 5,000/- 1 st case and for identical each additional case Rs. 3,500/-
6	Supreme Courts	Rs. 150,000/- 1 st case and for identical each additional case Rs. 15,000/- but aggregate fee shall not exceed Rs. 600,000/-	Rs. 500,000/- 1 st case and for identical each additional case Rs. 50,000/- but aggregate fee shall not exceed Rs. 1,200,000/-

7	Advocates-on-Record Supreme Court	1 st case AOR fee Rs. 18,000/- and additional identical case Rs.6,000/- but aggregate fee shall not exceed Rs. 216,000/- . Misc. Expenses in first case Rs. 8,000/- and for identical additional per case Rs. 5,000/-	1 st case AOR fee Rs. 30,000/- and additional identical case Rs.10,000/- but aggregate fee shall not exceed Rs. 600,000/- . Misc. Expenses in first case Rs. 12,000/- and for identical additional per case Rs. 9,000/-
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2. This issues with the approval of competent authority i.e. Chairman, FBR/SRD/PAO.



(Amjad Hussain Zada)
Second 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. Member (Admin/HR), FBR, Islamabad
5. Webmaster for uploading on Legal Wing's Portal