

GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE

\* \* \* \* \*

Islamabad, the 9<sup>th</sup> February, 2018.

NOTIFICATION  
(Income Tax)

S.R.O. 162(I)/2018.- The following draft of certain further amendments in the Income Tax Rules, 2002, which the Federal Board of Revenue proposes to make in exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for the information of all persons likely to be affected thereby, as required by sub-section (3) of said section, and notice is hereby given that the draft shall be taken into consideration by the Federal Board of Revenue after seven days of its publication in the official Gazette.

Any objection or suggestion, which may be received from any person, in respect of the said draft, before the expiry of the aforesaid period, shall be considered by the Federal Board of Revenue, namely:—

**DRAFT AMENDMENT**

In the aforesaid Rules,— in Chapter-XII:— for the Rule 76, the following shall be substituted, namely:—

**“76. Prescribed form of appeal to the Commissioner (Appeals).-** An appeal under section 127 shall be in the following form and verified in the manner indicated therein, namely:-

FORM OF APPEAL

APPEAL NO. \_\_\_\_\_

APPEAL DATE \_\_\_\_\_

*(For office use only)*

To

THE COMMISSIONER

(APPEALS) ZONE \_\_\_\_\_

Amount of appeal  
fee paid

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

Date of payment of  
appeal fee

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

Amount of tax  
demand based on  
return of income.

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

Date of payment of

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





TAX ASSESSED

(a) Income tax										<p><b>General Guidelines.</b></p> <p>1. Indicate the section and sub-section of the Income Tax Ordinance under which appeal filed.</p> <p>2. Where payment made on more than one date please give details on a separate Sheet.</p> <p>3. AOP: Association of Persons</p> <p>4. CMA: Cost &amp; Management Accountant.</p> <p>5. AR: Authorized Representative</p>
(b) Default Surcharge										
(c) Penalty										
(d) Others										
(e) Total										
(f) Undisputed liability. This shall not be less than the tax due on the basis of return.										
(g) Tax Demand [“u/s 137 (2)”]										

N.B. (i) The appeal should be filed in duplicate and should be accompanied with

- (a) the order appealed against;
- (b) notice of demand;
- (c) proof of payment of appeal fee;

- (d) a certificate showing the date of service of notice of demand or the impugned order to the appellant; and
- (e) a certificate showing the date of communication of the memorandum of appeal and grounds of appeal to the respondent department alongwith evidence of service.

BRIEF HISTORY AND FACTS OF THE CASE

---

---

---

---

GROUNDS OF APPEAL

(Attach separate sheets, if required)

1. 

---
2. 

---
3. 

---
4. 

---

BRIEF CLAIM IN APPEAL/ PRAYER

---

---

---

