

Government of Pakistan  
Revenue Division  
Federal Board of Revenue  
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Islamabad, the 9<sup>th</sup> December, 2020.

**NOTIFICATION**  
(Income Tax)

**S.R.O. 1315 (I)/2020.**- In exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Income Tax Rules, 2002, the same having been previously published *vide* Notification No. S.R.O. 1262(I)/2020, dated the 26<sup>th</sup> November, 2020 as required by sub-section (3) of section 237 of the said Ordinance, namely:-

In the aforesaid Rules, in Chapter-XII, for rules 76 to 76O, the following shall be substituted, namely:-

**“76. Appeal to the Commissioner Inland Revenue (Appeals) on web portal.-** An appeal under section 127 of the Income Tax Ordinance, 2001 shall be filed, as prescribed on Iris web portal from the 1<sup>st</sup> day of January, 2021.

**76A. Date of filing of appeal.-** The date filing of appeal shall be the date on which it was filed electronically.

**76B. Documents to accompany appeal.-** (1) The appellant shall electronically attach documents along with appeal namely:-

- (a) the order appealed against;
- (b) notice of demand; and
- (c) proof of payment of appeal fee.
- (d) any other supporting document (s)

(2) The appellant shall annex an electronic index showing the documents filed under this rule.

**76C. Intimation of filing of appeal to the respondent.-** The appeal shall also be electronically transmitted to the respondent through Iris.

**76D. Filing of affidavit regarding contrary facts.-** Where a fact, which cannot be borne out by or is contrary to the record, is alleged, it shall be stated clearly and concisely by a duly sworn affidavit and shall have to be filed electronically with appeal and shall be produced in original before the Commissioner (Appeals).

**76E. Defective appeals etc.-** (1) Where an appeal is not filed electronically in the manner specified in these rules, an electronic notice shall be issued within three days requiring the appellant or his authorized representative, if any to bring the appeal in conformity with the rules, within the time limitation as specified in sub-section (5) of section 127 of the Ordinance subject to just exceptions under sub-section (6) of the aforesaid section and the appeal so received shall not be deemed to have been filed unless the provisions of these rules have been fully complied with.

(2) Where the appellant or his authorized representative does not meet the requirement under sub-rule (1), the matter shall be decided by the Commissioner (Appeals) through appropriate orders.

**76F. Power of attorney etc., by authorized representative.-** Where an authorized representative has been appointed or declared as defined in section 172 of Ordinance, such representative shall electronically attach with the appeal, the document showing his authority and his/her acceptance thereof, which shall be signed and dated by the representative and shall also specify his capacity in which he/she is acting as such. Further, this shall be produced in original before the Commissioner (Appeals).

**76G. Procedure for filing and disposal of stay application.-** (1) On receipt of stay application electronically the official authorized in this behalf shall fix the application for hearing in the following manner, namely:-

- (a) For applications received before 01:00PM on a working day, hearing shall be fixed on the next working day; and

(b) For applications received after 01:00PM on a working day, hearing shall be fixed on the day after the next working day.

(2) Stay applications shall be disposed by the Commissioner (Appeals) electronically within seven working days of fixation.

**76H. Date and place of hearing of appeal and stay applications.-** (1) The Commissioner (Appeals) shall issue notices electronically to both the parties to the appeal informing them about the date and place of hearing of appeal or the stay application as the case may be.

(2) The Commissioner Inland Revenue (Appeals) may, where deemed necessary, require the respondent department to submit para-wise comments electronically in response to the appellant's electronic submissions, if any, on or before the date of hearing.

**76I. Hearing of Appeal or stay application.-** (1) On the day fixed for hearing or any other day to which the hearing is adjourned the appellant shall be heard and the Commissioner (Appeals) shall then hear the respondent against the appeal or stay application and in that case the appellant shall have a right to reply.

(2) The Commissioner Inland Revenue (Appeals) may from time to time adjourn the hearing of the appeal.

**76J. Notice to be issued electronically to both parties under sub-section (2) of section 129.-** The Commissioner Inland Revenue (Appeals) shall issue notices electronically to both parties for providing them a reasonable opportunity to present their stance in case of increase in the amount of any assessment order or decrease in the amount of any refund.

**76L. Reports.-** (1) The Commissioner Inland Revenue (Appeals) shall submit electronically a monthly performance report as prescribed on Iris web portal by the 5th of every month.

(2) Commissioner Inland Revenue (Appeals) shall submit the stay applications disposal report as prescribed on Iris web portal by the 5th and 20<sup>th</sup> day of every month

**76M. Uploading Manual Orders/letters Received:** The Commissioner Inland Revenue (Appeals) shall make it sure that orders/decisions received from the Tribunal or Higher Courts and all other documents which have been received manually from quarters other than the appellant, are immediately uploaded in Iris in soft form with the relevant case on web portal.

**76N. Electronic Order:** The order passed electronically on Iris web portal shall not require any seal or signature of the Commissioner (Appeals). The date of order shall be the date as mentioned on the order generated by the system.

**76O. Explanation.** (1) No case pertaining to the Tax Year 2014 onwards, shall be filed manually from 1<sup>st</sup> of January 2021, and the cases already filed manually before the said date shall be proceeded as per the SRO 279(1)/2018 dated 5<sup>th</sup> March, 2018. All such cases shall be finalized as per law but not later than 30<sup>th</sup> June, 2021. If any case is left out or remanded back by the Tribunal or Higher Judiciary, from the cases processed earlier manually, the Commissioner (Appeals) shall process it electronically with the effect from 1<sup>st</sup> July, 2021.

(2) The cases pertaining to periods prior to the Tax Year, 2014 would be processed as per SRO 279(1)/2018 dated 05-03-2018.”.

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[F.No.1(84)-S(A&A)/2018]

  
( Tariq Iqbal )  
Secretary (Rules & SROs)