



Phone No.99210585-92

No.AT/SRB/Reg:2019  
**APPELLATE TRIBUNAL**  
**SINDH REVENUE BOARD**

3<sup>rd</sup> Floor, PRC Towers, Lalazar, M. T. Khan Road, Karachi

Karachi, Dated the 5<sup>th</sup> December, 2019

**NOTIFICATION**

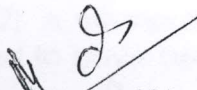
**No.AT/SRB/Reg:2019:-** In exercise of the powers conferred by sub-section (15) of Section 60 of the Sindh Sales Tax on Services Act, 2011 (**Sindh Act No XII of 2011**), the Appellate Tribunal is pleased to make the following regulations namely:—

1. **Short title and commencement.**—(1) These regulations may be called the Appellate Tribunal, Sindh Revenue Board Regulations, 2019.

(2) These shall come into force with effect from 1<sup>st</sup>, July, 2019

2. **Definitions.**—(1) In these regulations unless, there is anything repugnant in the subject or context -

- (a) "Act" means the Sindh Sales Tax on Services Act, 2011;
- (b) "authorized representative" means -
- (i) in relation to a taxpayer a person duly authorized by the taxpayer under section 74 of the Act, including a representative under section 71 of the Act, to appear, plead and act before the Tribunal;
- (ii) in relation to Sindh Revenue Board, a person duly authorized by the Chairperson of the Board to appear, plead and act as a departmental representative, subject to paragraph (3) of regulation 17, or a legal advisor for such authority and any other person acting on behalf of the person so authorized;
- (c) "Bench" means a Bench of the Tribunal constituted under sub-sections (6), (7) and (8) of section 60 of the Act and includes the Chairperson or any other member sitting singly under sub-section (9) of the said section;
- (d) "Chairperson" means the Chairperson of the Tribunal;
- (e) "member" means a member of the Tribunal;

  
**CHAIRMAN**  
**APPELLATE TRIBUNAL**  
**SINDH REVENUE BOARD**

- (f) "prescribed form" means the form as prescribed in the rules made by the Board under section 72 of the Act or under these regulations;
- (g) "Registrar" means the person who is for the time being discharging the functions of the Registrar of the Tribunal, as may be assigned by the Chairperson and includes Deputy Registrar and Assistant Registrar;
- (h) "rules" mean the Sindh Sales Tax on Services Rules, 2011 made under section 72 of the Act;
- (i) "Schedule" means Schedule to these rules.
- (i) "Tribunal" means the Appellate Tribunal Sindh Revenue Board established under section 60 of the Act.

(2) All other expressions used but not defined herein shall have the same meanings as are assigned to them in the Act or rules made thereunder.

3. **Sittings of Bench.**—A Bench shall hold sittings at its headquarter or such other place as the Chairperson may consider expedient.

4. **Powers of Bench.**—(1) A Bench shall hear and dispose of such appeals and applications made under the Act as are assigned by the Chairperson or any member authorized by the Chairperson in this behalf.

(2) In the absence of Chairperson and the member designated for the purpose, the senior member may transfer an appeal or an application from one Bench to another Bench.

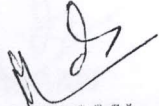
5. **Dress, office hours and holidays.**—(1) The Chairperson and members of the Tribunal shall wear the same dress as prescribed for the Judges of the High Court.

(2) The Tribunal shall, subject to any special order of the Chairperson observe the same office hours, holidays and period of recess as the High Courts at respective places observe.

6. **Language of the Tribunal.**—The language of the Tribunal shall be Urdu or English.

7. **Procedure for filing appeals.**—(1) A memorandum of appeal to the Tribunal shall be in the Form SST-5B as prescribed under rule 58 of the Sindh Sales Tax on Services rules, 2011 and presented to the Registrar or an officer authorized by him in this behalf, or sent by means of registered post or courier service addressed to the Registrar.

(2) A memorandum of appeal sent by post under sub-rule (1) shall be deemed to have been presented to the Registrar or to the officer authorized

  
CHAIRMAN  
APPELLATE TRIBUNAL  
SINDH REVENUE BOARD

the Registrar on the day on which it is received/reached in the office of the Tribunal.

8. **Date of presentation and registration of appeals.**—The Registrar or an officer of the Tribunal authorized by the Registrar in this behalf shall endorse on the front page of every memorandum of appeal the date on which it is presented or deemed to have been presented under rule 7, sign the endorsement and the appeal so endorsed shall be entered in a book to be kept for this purpose.

9. **Who may be joined as respondent.**—In an appeal by a person aggrieved of an order of the Board, the Commissioner (Appeals), or any other Sindh Revenue Board Authority, the Commissioner concerned shall be made a respondent or where the Commissioner objects to an order passed by the Board, the Commissioner (Appeals) or any other Sindh Revenue Board Authority, the person in whose favour an order by the Board, Commissioner (Appeals) or any other Sindh Revenue Board Authority has been passed, shall be made a respondent to the appeal.


10. **Contents of memorandum of appeal.**—Every memorandum of appeal shall be written in Urdu or English and shall set forth concisely and under distinct heads, the specific grounds of appeal without any arguments or narrative and such grounds shall be numbered consecutively.

11. **Documents to accompany memorandum of appeal.**—(1) Every memorandum of appeal shall be in quadruplicate and shall be accompanied by four clear and legible copies of (one of which shall be a certified copy)—

- (a) the order appealed against (Impugned Order);
- (b) order of Assistant Commissioner/Assessing Officer Sindh Revenue Board, or as the case may be, officer of Sindh Revenue Board (order In Original);
- (c) show-cause notice and its reply;
- (d) copy of the grounds of first appeal;
- (e) proof of payment of appeal fee;
- (f) proof of payment of admitted tax liability; and
- (g) a certificate as provided in Rule 12.

(2) In an appeal by the Commissioner, there shall be appended a certificate to the memorandum of appeal -

- (a) showing the date of communication of the impugned order to the Commissioner; and

  
CHAIRMAN  
APPELLATE TRIBUNAL  
SINDH REVENUE BOARD

(b) in case of an appeal signed by an officer of Sindh Revenue Board, a certificate to the effect that he has been so authorized in this behalf.

(3) The Tribunal may, in its discretion, accept a memorandum of appeal which is not accompanied by all or any of the documents referred to in this rule.

(4) The appellant shall annex an index on the face of the memorandum of appeal, showing the documents filed under this rule with paging in paper book form in triplicate.

12. **Intimation of filing of appeal to the respondent.**—The appellant shall, before filing of appeal, send a copy of the memorandum and grounds of appeal to the respondent and a certificate to this effect shall be appended with the appeal.

13. **Filing of affidavit.**—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 with the memorandum of appeal.

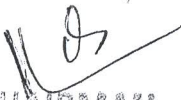
14. **Grounds which may be taken in appeal.**—The appellant shall not, except by leave of the Tribunal, urge or be heard in support of any ground not set forth in the memorandum of the appeal but the Tribunal in deciding the appeal shall not be confined to the grounds set forth in the memorandum of appeal or taken by leave of the Tribunal under this rule.

15. **Defective appeals etc.**—(1) Where a memorandum of appeal is not filed in the manner specified in these regulations, the Registrar or the officer authorized under regulation 7 may require the appellant or his authorized representative, if any, to bring the same in conformity with the provisions of these regulations within such time, not exceeding fifteen days, as he may specify.

(2) Where the appellant or his authorized representative does not meet the requirement under sub-regulation (1), the Registrar or the authorized officer shall place the matter before the Bench for such orders as the Bench may deem fit.

16. **Appellant to explain delay.**—(1) Upon the presentation of a memorandum of appeal, the Registrar or the officer authorized under regulation 7 shall examine the copy of the order appealed against and shall calculate whether, after allowing the time given by the relevant law, the memorandum of appeal has been presented within time.

(2) If the memorandum of appeal appears to be presented after the time prescribed by relevant law, a note to this effect shall be recorded by the Registrar or, as the case may be, by the officer so authorized.

  
CHAIRMAN  
APPELLATE TRIBUNAL  
SINDH REVENUE BOARD

(3) Where the appellant has not tendered, with the memorandum of appeal, any explanation in writing setting out the reasons for the delay, the Tribunal may allow the appellant to submit an explanation in writing and upon sufficient cause having been shown, may admit the appeal for hearing.

17. **Power of attorney etc., by authorized representative.**—(1) Where a memorandum of appeal is also signed by an authorized representative, such representative shall annex with the memorandum, the document which shall be in the Form-II prescribed under rule 43 of the Rules showing his authority and his acceptance thereof, which shall be signed and dated by the representative and shall also specify his capacity in which he is acting as such:

Provided that in case of an appeal filed by the Commissioner, the memorandum of appeal need not be accompanied by a letter of authority.

(2) In case of appearance of an authorized representative on behalf of respondent, the authorized representative shall abide by the provisions of sub-rule (1) with regard to power of attorney constituting his authority as such.

(3) The representative of the department shall not be an officer below the rank as specified by the Chairperson.

18. **Authorization to be filed.**—(1) An authorized representative appearing at the hearing of an appeal shall, unless the document referred to in regulation 17 has already been appended, file such document before the commencement of the hearing.

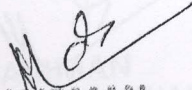
(2) The authorized representative and the departmental representative shall be dressed in black sherwani, coat or lounge suit except the advocates who shall wear the dress prescribed for them, and a lady representative shall appear in white dress and black short coat.

19. **Date and place of hearing of appeal.**—The Tribunal shall notify to the parties the date and place of hearing of appeal in the form annexed as Form 'A' However, mere issuance of notice may not be deemed the admission of appeal for regular hearing.

20. **Preparation of cause list for hearing.**—(1) For any working day, a daily cause list mentioning the appeals or applications shall be prepared in the form annexed as Form 'B'.

(2) Cause list for the day shall be prepared by the bench clerk and displayed on the notice board by 2.00 p.m. on the day preceding the date of hearing.

(3) Separate cause lists shall be prepared and displayed on notice board for each Bench and for each member in case the appeal is to be heard by a single member.

  
CHAIRMAN  
APPELLATE TRIBUNAL  
SINDH REVENUE BOARD

**Hearing of appeal or application.**—On the day fixed for hearing or any other day to which the hearing is adjourned, the appellant or applicant shall be heard in support of the appeal or application and the Tribunal shall then if necessary, hear the respondent against the appeal or application and in that case the appellant or the applicant shall have a right to reply.

22. **Ex-parte decision and recall of order.**—(1) Where on the date fixed for hearing or any day to which the hearing is adjourned, any or both the parties fail to appear when the appeal or application is called for hearing, the Tribunal may if it deems fit, dismiss the appeal or application in default or may proceed ex-parte to decide the appeal or application on the basis of the available record.

(2) The Tribunal may recall the order passed under sub-rule (1) if the party in default applies within thirty days of the date of communication of the order and satisfies the Tribunal that the party was prevented by some sufficient cause to appear when the appeal or application was called for hearing. On recalling the order, the Tribunal shall fix a date for hearing of the appeal or application:


**Explanation:** In this rule the word "appear" means appearance in person or through an authorized representative.

23. **Continuation of proceedings after the death or insolvency of an aggrieved person.**—Where a taxpayer or registered person dies or is adjudged insolvent or in the case of a company under liquidation, the appeal shall not abate and hearing may continue by or against the executor, administrator, successor or other legal representative of the taxpayer, registered person, assignee, receiver or liquidator, as the case may be.

24. **Respondent may support order on grounds decided against him.**—The respondent, though he may not have appealed, may support the order appealed against on any of the grounds decided by the forums below.

25. **Production of additional evidence before the Tribunal.**—(1) No party to the appeal shall be entitled to produce additional evidence either oral or documentary before the Tribunal except after obtaining permission from the Tribunal.

(2) If the Tribunal requires any document to be produced or any witness to be examined or any affidavit to be filed to enable it to pass orders, or for any other substantial cause or if the case has been decided by any of the Sindh Revenue Board Authorities without giving sufficient opportunity to adduce evidence either on points specified by them or not specified by them, the Tribunal may allow such document to be produced or witness to be examined or affidavit to be filed or may allow such evidence to be adduced.

  
CHAIRMAN  
APPELLATE TRIBUNAL  
SINDH REVENUE BOARD

**Mode of producing additional evidence.—**(1) Such additional evidence may be produced or such witness examined either before the Tribunal or before such other Sindh Revenue Board Authority as the Tribunal may direct.

(2) In case of any direction to an authority, such authority shall comply with the directions of the Tribunal and after compliance send the document or the record of the deposition of the witness to the Tribunal.

27. **Adjournment of appeal.—**The Tribunal may, if sufficient cause is shown, adjourn the hearing of appeal or application on a request being made by the party or authorized representative and no request for adjournment sent through post, fax or e-mail may be entertained.

28. **Remand of the case by the Tribunal.—**Where the Tribunal is of the opinion that the case should be remanded, it may remand with such directions as the Tribunal may deem fit, to the competent authority.

29. **Order to be signed and dated.—**(1) The order of the Tribunal shall be in writing and shall be signed and dated by the member or the members, as the case may be, constituting the Bench.

(2) Where a case is referred under sub-sections (13) and (14) of section 60 of the Act, the order of the member or the Members to whom it is referred shall be signed and dated by him or them, as the case may be.

30. **Proceedings not open to the public.—**The proceedings before the Tribunal shall not be open to the public and no person except the party, its employees, authorized representative or counsel or the officer of the Sindh Revenue Board service shall, without the permission of the Tribunal, remain present during such proceedings.

31. **Order to be communicated to the parties.—**The Tribunal shall cause its order to be communicated to the parties and to the Commissioner (Appeals) Sindh Revenue Board.


32. **Procedure for filing and disposal of stay application.—**(1) Every application for stay against the recovery of demand of tax or ancillary proceedings shall be presented in the same manner as provided in regulations 7, 8, 9, 11, 21 and 22 relating to appeals.

(2) On receipt of stay application, the Registrar or any other officer authorized to act on his behalf shall fix the application for hearing as early as possible.

33. **Scale of copying fee.—**(1) Copying fee shall be as follows:—

(a) for the first five pages or part thereof.....Rs.200/-; and

(b) for every additional page or part thereof.....Rs. 30/-.

  
CHAIRMAN  
APPELLATE TRIBUNAL  
SINDH REVENUE BOARD

(2) Fee shall be recovered in advance by way of cash against receipt.

(3) Normal copy to be delivered within seven working days.

(4) Where a party applies for urgent delivery of a copy of order or any document, the fee chargeable shall be two times of the rate prescribed by sub-rule (1).

34. **Procedure and fee for inspection of record.**—(1) For inspection of record an application in writing shall be made by either party in appeal to Registrar or any person authorized by the Chairperson.

(2) Fee for inspecting records and registers of the Tribunal shall be five hundred rupees payable in advance by way of depositing cash against receipt.

35. **Reconciliation of copying and inspection fee.**—The Registrar shall, by the fifth day of each month, prepare the statement of fees received and shall deposit the same with the treasury.

36. **Arrangement of Record.**—(1) The record of appeals, and other petitions shall consist of two parts, namely 'Part-A' and 'Part-B'.

(2) The document specified in Schedule-I shall form 'Part-A' of the record unless otherwise directed by the Chairperson, all other documents shall form 'Part-B' of the record.

(3) Before consigning the record of an appeal and other petition to the record room -

(a) the record shall be arranged into 'Part-A' and 'Part-B'; and

(b) every document shall be marked according to arrangement referred to in clause (a) with letter 'A' or, as the case may be, letter 'B':

**Explanation:** The expression documents used in this rule includes all form of electronic record.

37. **Preservation of record.**—The documents forming part of appeals and other petitions specified in Schedule-II shall be preserved for the period specified therein, which shall be reckoned from the date of final order of the Bench:

Provided that the Bench or Chairperson may, for reasons to be recorded in writing, order preservation of any document beyond such period.

38. **Manner of destruction of record.**—(1) After the expiry of the period of preservation specified in Schedule-II, the record of the appeals and other petitions shall be destroyed in the manner hereinafter prescribed under the

  
CHAIRMAN  
APPELLATE TRIBUNAL  
SPECIAL BENEFIT BOARD



ions and supervision of the Registrar or any officer authorized by the  
Chairperson in this behalf.

(2) All court fee stamps, affixed to documents which are to be destroyed, shall be removed there from and burnt.

(3) The record shall be destroyed by tearing or otherwise so that no document may be used again.

(4) After destruction of the record, the officer under whose supervision the record was destroyed shall certify that the destruction has been rendered such record of no use.

(5) All papers which are rendered of no use after destruction shall be sold as waste under the orders of the Registrar and the proceeds of the sale shall be credited to the Government treasury.

39. **When Part "B" of the record to be destroyed.**—Unless otherwise directed by the Bench, Part "B" of appeals and other petitions filed therewith shall be destroyed before the record is consigned to the record room:

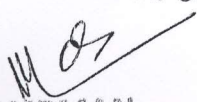
Provided that where an application for reference lies before a High Court, Part "B" of appeal or miscellaneous petition shall be preserved until the period of its limitation has expired or where such application has been filed or a leave to appeal has been preferred to the Supreme Court and has been admitted till the order of the High Court, as the case may be, is communicated to the Tribunal:

Provided further when an appeal is dismissed for default or is heard *ex parte*, Part "B" of such appeal shall not be destroyed until the expiry of six months from the date of the final order of the High Court or Supreme Court as the case may be.

40. **Fact of the destruction to be recorded.**—The fact of destruction of appeals and other petitions shall be recorded under the signatures of the Registrar immediately after their destruction in the register in which such appeals, applications for reference and petitions are entered and also in the index prefixed to the record.

41. **Classification, maintenance and preservation of registers.**—(1) The registers of the Tribunal shall be maintained in the language of the Tribunal and divided into the following classes, namely:—

- (a) primary registers maintained for showing institution and disposal of appeals, petitions;
- (b) subsidiary registers maintained for administrative purposes; and
- (c) statistical registers maintained for preparing monthly and annual returns of the Tribunal.

  
CHAIRMAN  
APPELLATE TRIBUNAL  
SINDH REVENUE BOARD

