

(Guard file)

BEFORE THE APPELLATE TRIBUNAL SINDH REVENUE BOARD KARACHI

DB-1

APPEAL NO. AT-52/2018

M/s Fatima Fertilizer Company Limited,
Lahore.....Appellant

Versus

Assistant Commissioner, SRB, Karachi.....Respondent

Date of filing of Appeal 07.08.2018
Date of hearing: 30.10.2019
Date of Order: 25.11.2019

Ms. Hiba Athar, ACA, Mr. Asif Haroon, FCA and Mr. Zain Haneef, ACA, for appellant.

Ms. Nida Noor, AC, Mr. Ghulam Mustafa, AC and Mr. Kaleemullah, AC-DR SRB for respondent

ORDER



Justice (R) Nadeem Azhar Siddiqi. This appeal has been filed by the appellant challenging the Order in Appeal No.139/2018 dated 23.07.2018 passed by the Commissioner (Appeals-II) in Appeal No. 93/2014 upholding the Order-in-Original No. 413/2018 dated 21.06.2014 passed by the Assistant Commissioner (Mr. Rafia Urooj), SRB, Karachi.

02. The facts as stated in order in original (OIO) were that the appellant being holder of NTN# 1791532-5 have received taxable services of advertisement for the tax periods from July, 2011 to December, 2011, January, 2012 to June, 2012, October, 2012 to December, 2012, January, 2013 to March, 2013, May, 2013 to December, 2013 and January, 2014 to February, 2014. The said services

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were chargeable to Sindh Sales Tax (SST) at 16% of their value under Section 8 read with PCT Heading 98.02 (and the sub-headings thereunder), of Second Schedule to the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as the Act). It was also stated that the appellant is a registered person and being a withholding agent under Rule 2(8) of the Sindh Sales Tax Special Procedure (Withholding) Rules, 2011 (hereinafter referred to as the Withholding Rules, 2011) and is liable to deduct and deposit the sales tax with SRB at 16% of the value of taxable services as required under Rule 3(4) of the aforesaid Withholding Rules.

03. The allegation against the appellant in the OIO was that during perusal of the Annexure-C filed by SRB-registered persons engaged in providing/rendering advertisement services along with their Returns (Form SST-03) for the tax periods July, 2011 to December, 2011, January, 2012 to June, 2012, October 2012 to December, 2012, January, 2013 to March, 2013, May, 2013 to December, 2013, January & February, 2014 reveals that appellant had deducted SST amounting to Rs.16,370,983/- (Annexure-I, attached with the SCN dated 31.03.2014). However out of the amount the appellant had deposited the withheld SST amounting to Rs.4,220,466/- with SRB and consequently failed to deposit remaining amount of Rs. 12,150,517/- with SRB and had also failed to submit the required withholding statements.



04. That a Show-cause notice (SCN) dated 31.03.2014 was served upon the appellant to explain as to why SST amounting to Rs.12,150,517/= may not be recovered from it under section 47 (1A) (a) of the Act along with default surcharge and penalties under clause 3, 6 (d), 11 & 13 of the Table of section 43 of the Act. As per the OIO no reply was filed by the appellant besides repeated opportunities consequently Assessing Officer passed assessment order levying SST of Rs.12,150,517/= along with default surcharge and penalty of Rs.2,187,094/= under clause 3, 11, and 13 of section 43 of the Act.

05. The OIO was challenged by the appellant before the Commissioner (Appeals) who upheld the order in original including default surcharge and penalties, hence this appeal.

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06. The appellant in its written submissions contended as under:-

“(i) Provisions of law cannot be enforced beyond its jurisdiction. Hence, Withholding Rules cannot be applied to persons residing outside province of Sindh.

(ii) Enabling provisions [section 47 (1B)] of the Act for recovery of non-withholding or no-deposit of sales tax from withholding agent, was introduced vide Sindh Finance Act, 2016; accordingly, application of the same does not arise to tax periods prior to July, 1, 2016. Moreover, prior to Finance Act, 2019 (applicable from July, 1, 2019), there was no provision in the Act to hold withholding agent personally liable for not withholding sales tax or non-depositing the tax withheld. The said provisions were introduced under section 13 of the Act through Finance Act, 2019.

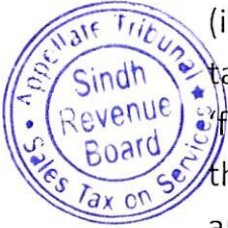
(iii) Mere mentioning of section 47(1A) (a) of the Act does not vest the tax department with the jurisdiction to proceed on the ground of tax fraud’ without first establishing collusion on the part of appellant. In this case, possibility of such deliberate act does not exist as admittedly appellant had duly discharged its sales tax liability, albeit inadvertently to FBR.

(iv) Recovery should not be made from taxpayer who had deposited tax inadvertently to FBR.

(v) Penalty and default surcharge cannot be levied in this case since there is no mens rea or any element of willful default on the part of appellant”.

07. The respondent in written synopsis submitted as under:-

“(i) that under the provision of sub-rule (4) of rule 3 of the repealed Withholding Rules, 2011, the appellant was required to deduct the amount of sales tax as mentioned in the invoice issued by the service provider from the payment due to the service provider. Furthermore, in case the sales tax amount is not indicated in the invoice, the recipient



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was required to deduct the amount of sales tax at the applicable rate, of the value of taxable services from the payment made or to be made to the services provider. Thereafter, appellant, under the provisions of clause (ii) of sub-rule (6) of Rule 3 of the said repealed Withholding Rules, 2011, is required to deposit the withheld amount by the 15th day of the month following the tax period in which he claimed input tax adjustment in annexure A of his sales tax return (Form STR-07), as prescribed by FBR, or the date on which the payment is made to the service provider, whichever, is earlier.

(ii) The appellant had withheld the SST amount on receipt of taxable advertising services, but had failed to deposit the same with Sindh Government head of account No. B-02384. The reconciliation exercise was done on the direction of this Tribunal and same is tabulated as under:

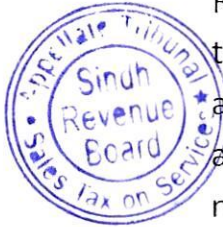


Sr. No.	Descriptions	Amount Involve
A	Principal Amount of SSTW involved Less: Principal Amount paid in SRB by Appellant Less: Credit Notes Outstanding Principal Amount	Rs. 16,370,982/=
		<u>Rs. 7,508,794/=</u>
		Rs. 1 4,530/=
		Rs. 8,862,188/=
B	Appellant contentions on outstanding Principal Amount of	Rs. 8,862,188/=
C	Quantum of SSTW on advertisement services paid in FBR	Rs. 7,969,101/=
D	Quantum of SSTW on advertisement services against which payment with FBR is untraceable.	Rs. 158,400/=
	Quantum of SSTW against which Appellant claim that he has not Received advertisement services	Rs. 501,693/=
	Quantum of SSTW against which Appellant failed to submit response	Rs. 218,464/=

08. Mr. Asif Haroon FCA and Mr. Zain Haneef, ACA the learned representatives for the appellant submitted that the allegation against the appellant for non-deposit of withholding tax is not correct and based

upon the surmises of the department. He then submitted that the appellant had filed re-conciliation showing all the withholdings and its deposit with SRB. He then submitted that the appellant was a non-resident entity of Sindh and neither can act as withholding agent nor assessment order can be passed against it. He also submitted that the provision for assessment of non-withholding of sales tax was included in the Act in the year 2016 effective from July 1st, 2016.

09. On 15.10.2018 Mr. Zain Haneef submitted that the dispute regarding withholding of tax was in relation to receipt of advertising services, which were obtained within Sind , Punjab and Islamabad and the AC had established the tax demand of Rs.12,150,517/= which was maintained by Commissioner (Appeals). He submitted that initially the department issued show cause notice demanding tax of Rs.16,370,082/- out of which an amount of Rs.7,727,258/= was paid to SRB and Rs.8,079,001/= was paid to FBR. The reason for payment to FBR was due to confusion and overlapping of provincial laws and that all tax authorities of provinces were claiming sales tax on advertising services and such recovery on the point of jurisdiction from a non-resident were not considered by these forums.



10. Mr. Ghulam Mustafa the learned AC-SRB submitted that it was an admitted position that the taxable services were acquired from registered persons in Sindh and tax pertained to Sindh Province was deposited by the appellant with FBR and the appellant was thus liable to deposit the tax with SRB and to claim the refund of tax if any from FBR. He also submitted that SRB was not at fault if the amount of SST was deposited with FBR by the tax payer and the SRB should not be penalized to settle the matter with FBR.

11. Ms. Hiba Athar the learned representatives of the appellant submitted that despite moving to FBR for refund or transfer of Rs.7,969,109/= to SRB, so far the FBR has not taken any action on this account. As far as the amount of Rs.878,557/- is concerned, she submitted that the same is not payable by the appellant. Regarding further arguments she relied upon the submissions made by her and other authorized representatives of appellant on previous dates of

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hearing and submitted that she will also filed short synopsis of arguments and notes on the judgments provided by her in support of her arguments.

12. Ms. Nida Noor the learned AC submitted that deposit of SST with FBR by the appellant was not legal and does not absolve the appellant from depositing of due tax with SRB. Regarding the amount of Rs.878,557/- she submitted that the said amount of tax was payable under following heads.

“(i) Assesse claimed that withholding amount was not received by it as no such services were received. (The services provider shows this amount in its tax returns).

Rs. 501,693/-

(ii) Assesse claimed that amount was paid to FBR but on scrutiny this amount was not traceable.

Rs. 158,400/-

(iii) Service obtained from various providers but not reflected in monthly withholding tax statements.

Rs. 218,464/-

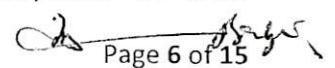
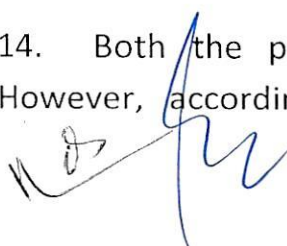
Total

Rs. 878,557/-“

13. Mr. Zain Haneef has some reservation on the above amounts and contended that the difference of Rs.501,693/= was due to reason that some service providers showed withholding by the appellant, whereas no such invoices were available in record of appellant. Regarding Rs.158,400/- he submitted that this amount was already included in the amount paid to FBR. He further submitted that unpaid SST of Rs.218,464/= was due to some minor difference in amount of invoices and CPRs.

Heard the learned representatives of the parties and perused the record made available before us.

14. Both the parties have filed their re-conciliation statements. However, according to the appellant balance tax payable to SRB



amounting to Rs.720,157/= after adjusting an amount of Rs.8,079,001/- mistakenly deposited with FBR. Moreover the total tax payable in Sindh amounts to Rs.8,799,158/-.

15. According to the statement filed by Mr. Ghulam Mustafa AC the total tax payable to SRB amounts to Rs.878,557/= after adjusting an amount of Rs.7,969,101/= deposited with FBR. However the total tax payable in Sindh amounts to Rs.8,847,658/=. The difference while balancing both the statement is Rs.49,500/=.

16. The main dispute is on account of deposit of SST with FBR by the appellant. The contention of the appellant is that the tax has been mistakenly deposited with FBR and the appellant was thus not liable to once again deposit the same SST with SRB. The appellant has also applied to FBR for refund or transfer of amount to SRB. Sufficient time has already been granted to the appellant for this purpose. The contention of the respondent is that the SST was deposited by the appellant with FBR and the same cannot be treated as valid deposit and the appellant is liable to deposit the said SST with SRB along with penalty and default surcharge. The appellant can however claim refund of the same if any, from FBR.

17. The appellant has also raised legal pleas and submitted that appellant is a non-resident person and the Withholding Rules does not apply to it. Section 47 (IB)] for recovery of non-withholding or non-deposit of sales tax from withholding agent, was introduced vide Sindh Finance Act, 2016 and does not apply to tax periods prior to July, 1, 2016. Moreover, prior to Finance Act, 2019 (applicable from July, 1, 2019), there was no section under the Act to hold withholding agent personally liable for not withholding sales tax or depositing the tax withheld. The said provisions were introduced under section 13 of the Act through Finance Act, 2019. Mere mentioning of section 47(1A) (a) of the Act does not vest the tax department jurisdiction to proceed on the ground of tax 'fraud' without first establishing collusion on the part of appellant.



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18. We will first take the plea that the appellant is a non-resident person and Withholding Rules, 2014 can or cannot be applied to a non-resident person. It is pertinent to mention here that during the relevant tax periods Withholding Rules, 2011 were applicable and thus appeal is decided under the Withholding Rules, 2011. It is an admitted position that the appellant had voluntarily e-signed up with SRB as withholding agent and was receiving various services including advertisement services from SRB registered persons and had withhold SST which were reflected in the monthly sales tax returns filed by service providers in Sindh. The appellant is a service recipient of advertising services in Sindh from the registered persons and is a withholding agent. Clause (f) of sub-rule (2) of Rule 1 of the Withholding Rules, 2011 provides that "FBR-registered or SRB- registered person receiving the services of advertisements. The appellant is a FBR-registered person and comes within ambit of "Withholding Agent". It is also an admitted position that the service providers registered with SRB disclosed the withholding of tax by the appellant in Annexure "C" of their monthly tax returns. Admittedly the appellant deducted/withheld SST and deposited some amount with SRB and some amount with FBR without any cause and justification and deprived the Sindh exchequer from its legitimate revenue. The appellant after withholding of tax and depositing some amount with SRB cannot dispute that it is a non-resident and not a withholding agent. Furthermore section 16 of the Act deals with collection of excess sales tax and provides that any person who has collected or collects any tax or charge, whether under misapprehension shall pay such amount to the Government.

19. The other legal pleas raised by the appellant are that (a) section 47 (IB) for recovery of non-withholding or non-deposit of sales tax from withholding agent, was introduced vide Sindh Finance Act, 2016 and do not apply to tax periods prior to July, 1, 2016, (b) prior to Finance Act, 2019 (applicable from July, 1, 2019), there was no section under the Sindh Sales Tax Act, 2011 to hold the withholding agent personally liable for not withholding sales tax or depositing the tax withheld as the said provisions were introduced under section 13 of the Act through Finance Act, 2019, (c) mere mentioning of section 47(1A) (a) of the Act does not



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vest the tax department jurisdiction to proceed on the ground of tax 'fraud' without first establishing collusion on the part of appellant.

20. We will deal with all these legal points jointly as these are interconnected. In the show cause notice sub-section 47 (1A) (a) of the Act has been mentioned. Although sub-section 47 (1A) (a) of the Act was added to the Act vide the Sindh Sales Tax on Services (Amendment) Ordinance, 2011 dated 01.11.2011 and subsequently enacted as the Sindh Sales Tax on Services (Amendment) Act, 2012 dated 26.01.2012. In the SCN sub-section 47 (1B) of the Act was not invoked as contended by the learned representative of the appellant. From the perusal of the contents of SCN it appears that the same does not meet the requirement of clause (a) of sub-section (1A) of section 47 of the Act. The requirement of sub-section (1A) of section 47 of the Act mentions that the SCN can only be issued if it is alleged that "where by reason of some collusion, abatement, deliberate attempt, misstatement, fraud, forgery, false or fake documents any tax or charge has not been paid or is short paid, assessed or collected, the person liable to pay such tax shall be served with a notice within five years of such tax period, requiring him to show cause for non-payment of such tax".



21. The SCN in substance was issued under sub-section (1) of section 47 of the Act and can be treated as such in view of clear language of SCN, although ingredients of clause (a) of sub-section (1A) of section 47 of the Act are missing. Quoting a wrong provision in SCN is a mere technicality causing no prejudice to the appellant in preparation of its defence.

22. This view gains support from the following cases:-

"(a) In the reported case of Commissioner Income Tax, Karachi versus Abdul Ghani, PTD-2007 967 the honorable Supreme Court held as under:-

Applying this pronouncement to the present case, there can be no doubt with regard to the power of the Assessing Officer to re-open the assessment for the previous assessment years under section 65 of the Ordinance, if he is satisfied

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that there has been escapement of assessment. Thus the fact that the Assessing Officer instead of issuing a notice under section 65 issued a notice under section 56 would neither invalidate the notice issued under section 56 of the Ordinance nor would render the assessments framed in pursuance of such notice illegal and without jurisdiction".

"(b) In the reported case of Collector of Sales Tax and Central Excise, Lahore versus Zamindara Paper and Board Mills, 2008 SCMR615 the honorable Supreme Court held as under:-

It is to be noted that instead of taking in to consideration technicalities, the Court looks into the matter with different angles namely as to whether substantial compliance has been made or if any of the sub-rule has been omitted then what prejudice is likely to cause to the party to whom the show-cause notice is given".

"(c) It is now well settled that instead of form the substance of the transaction should have been seen and considered. In the reported judgment in the case of Habib Insurance Limited versus Commissioner of Income Tax (Central), Karachi PLD 1985 Supreme Court Page 109, it has been held as under:-

"It is true as contended by the learned counsel for the appellant that in Revenue cases one must look at the substance of thing and not at the manner in which the account is stated".

23. The object of section 47 of the Act is to recover tax not levied or short levied. Sub-section (1) of section 47 of the Act provides that where by reason of some inadvertence, error or miscalculation any tax or charge has not been levied or has been short levied, the person liable to pay any amount of tax or charge shall be served with a notice, within five years of the relevant date, requiring him to show cause for payment of the amount specified in the notice. In this provision the word "person" has been used and not withholding agent. The word "person" has been defined under clause (a) of sub-section (63) of section 2 of the Act as a "company, an agency or an association of persons incorporated, formed, organized or established in Pakistan or elsewhere". The appellant is a company established in Pakistan and fully covered by the definition of person. Sub-section (2) of section 47 of the Act provides



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that "the officer of the SRB empowered in this behalf shall, after considering the objections of the person served with a notice to show cause under sub-section (1), determine the amount of tax or charge payable by him and such person shall pay the amount so determined". The appellant being service recipient of advertising services is a withholding agent under clause (f) of sub-rule (2) of Rule 1 of Withholding Rules, 2011 and being company fall within the definition of a person and has short deposited the tax with SRB thus SCN was rightly issued and tax liability was rightly determined under sub-section (2) of section 47 of the Act.

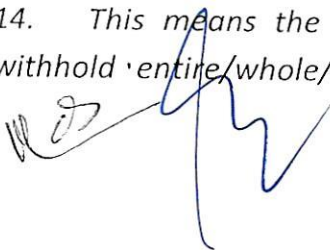
24. The Commissioner (Appeals) in paragraph 11 of OIA held, and the relevant portion is reproduced for ready reference as under:-

"There are two primary issues in the case at hand. The first is whether the Appellant is liable to pay the Sindh Sales Tax on advertisement services received by it and second is whether the Appellant has already deposited the tax amount on advertisement services against the above parties. The former question is a legal question while the latter is based on facts".

25. The Commissioner (Appeals) relying upon the provisions of clause (f) of sub-rule (2) of rule 1 read with sub-rule (5) and (9) of rule 3 of Withholding Rules held, and the relevant portion is reproduced for ready reference as under:-

"12. The section 9 of the Act prescribed "the Person liable to pay the tax". Sub-section (3) of section 9 of the Act empowers the Sindh Revenue Board ("Board") to prescribe the rules whereby the Board can specify the service or class or services in respect of which the liability to pay the tax shall be on the person providing the taxable service or the person receiving the taxable service or any other person. Accordingly, the Board, in exercise of such powers, prescribed the Sindh Sales Tax Special Procedure (Withholding) Rules, 2011 ("Withholding Rules"). The rule 1(2) of the Withholding Rules lists the persons qualified to be Withholding Agents. The clause (f) of sub-rule (2) of rule 1 of the Withholding Rules relates to receiving of advertisement services. Relevant rule is reproduced as follows:

14. This means the recipient of service of advertisement is required to withhold entire/whole/100% tax amount to deposit the same with SRB.



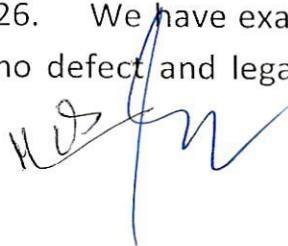
Therefore, the responsibility to deposit whole amount of tax on advertisement service lies with the Appellant irrespective of the fact whether the tax has been charged by the service provider or not. In the case at hand, the service provider has charged the tax and the Appellant has deducted the said amount of tax however, did not deposit the revenue into the Sindh Government treasury which otherwise is the responsibility of the Appellant under the law.

15. As per the record available before this forum, the Appellant has voluntarily e-signed up with SRB as withholding agent and is receiving various services including advertisement services from SRB registered persons and is withholding Sindh sales tax amount which were reflected in the monthly sales tax returns of the service providers.

16. Coming to another ground of the appellant that they have already deposited the tax amount on advertisement services, in my opinion, the learned counsel could not fully understand the outcome of the reconciliation exercise between the Appellant and the Respondent in which it has clearly been specified that the payment made by the Appellant does not pertain to the parties involved in the ambit of SCN and in absence of said invoices, the assessing officer could not verify or reconcile as to whether the payments made by the Appellant include the tax on advertisement services against the above parties. The assessing officer duly afforded the opportunities of hearing to reconcile duly supported with documentary evidence as to whether the tax amount of Rs. 12,150,517/- has been deposited into Sindh Government treasury. The Appellant, rather producing the record and explanation in respect of each transaction, raised frivolous grounds without any supporting evidence. It is apparent from the record that the Appellant could not justify as to whether they have actually deposited the tax involved. This shows the malafide intention or willful default on the part of the appellant.

17. In view of the foregoing reasons and discussion, I am of the view that the appellant has withheld the Sindh sales tax amount, however, did not deposit with SRB. Hence, the assessing officer is justified to treat the Appellant in default on this count. I hereby upheld the OIO and the appeal of the appeal is hereby dismissed being devoid of any merit".

26. We have examined the above findings recorded in OIA and found no defect and legal infirmity in the same. The findings were recorded



with reasons. The appellant has failed to justify the deposit of SST with FBR.

27. As far as factual controversy is concerned the appellant has admitted that it being a service recipient of taxable advertising services and withholding agent had withheld the SST on advertising services received in Sindh from the service providers registered in Sindh and mistakenly deposited the SST with FBR and applied to FBR for refund of amount or to transfer the amount to SRB. Despite granting sufficient time the amount could not be transferred from FBR to SRB. The deposit of SST with FBR cannot be treated as valid or legal tender and the appellant cannot escape its liability or responsibility to deposit SST with SRB. The appellant has relied upon the Order of this Tribunal in the case of Burj Bank Ltd versus SRB, Appeal No. AT-18/2016 and submitted that the amount deposited with FBR may be allowed to be adjusted as allowed in the earlier case. The reference to the earlier case is distinguishable since In that case the amount was allowed to be adjusted for the reason that the same pertained to Tax periods July, 2011 and August, 2011 which was the very initial period after enactment of Act, 2011 and the defence of the tax payer was that the Act was newly introduced and it took some time to understand the new law and the FBR has allowed the tax payers to deposit Sindh Sales Tax with FBR. Whereas in the instant case the tax periods involved are from July, 2011 to December, 2011, January, 2012 to June, 2012, October, 2012 to December, 2012, January, 2013 to March, 2013, May, 2013 to December, 2013 and January, 2014 to February, 2014. Furthermore the respondent had informed that there was no mechanism between the FBR and SRB for adjustment of amount of SST wrongly or mistakenly deposited with FBR. However the facts in the instant case are different since such mechanism is in place.

28. As far as the penalty of Rs.2,187,094/= is concerned we found force in the arguments of the learned representative of the appellant that unless the mens rea is established by the department the penalty cannot be imposed. It has been claimed by the appellant the tax was mistakenly deposited with FBR due to some confusion. The deposit of



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tax with FBR is apparently without carrying any patent contumaciousness and obvious willfulness with disregard to statutory provisions. Once it was found that the tax payer having been out of pocket to the extent of such erroneous, but bonafide, deposit could not be treated as defaulter. The word "default" necessarily imports of an element of negligence or fault and means something more than mere non-compliance of statutory provisions. To establish default the Department must establish that the non-compliance of statutory provisions has been due to some avoidable cause. Mere non-deposit of tax without element of willfulness, malafide and mens rea cannot entail penalty. The law in this regard is well established. The department has failed to established mensrea and malafides on the part of the appellant. We hold that appellant is not liable to pay penalty.



29. As far as default surcharge is concerned it is noted with concern that despite being provided with an opportunity the appellant has failed to deposit the SST amount with SRB and has failed to take any cogent steps to get the amount refunded or transferred from FBR to SRB except writing letters that too under the directions of the Tribunal. The appellant by depositing the SST which belonged to Sindh exchequer with FBR has caused financial losses to the Sindh exchequer and is liable to be compensated. The default surcharge was rightly imposed and the appellant is liable to pay the same till the payment is made to SRB.

28. As far as the amount of Rs. 878,557/- is concerned, the learned Assessing Officer has rightly worked out the same and had given reasons for levying the same. The appellant has failed to prove its contention, and in absence of any proof the appellant is liable to pay the same to SRB.

29. In view of the above, the appeal is dismissed to the extent of payment of principal amount of tax and default surcharge and allowed to the extent of payment of penalty.

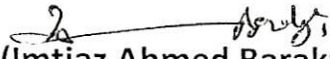
30. The appellant is granted two months time to deposit the amount with SRB or to get the same transferred from FBR to SRB, failing which

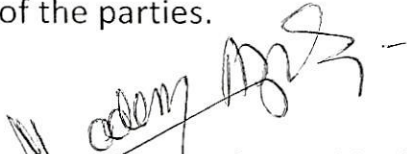
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the SRB is at liberty to recover the amount from the appellant in accordance with law.

31. The appeal is accordingly disposed of. The copy of the order may be provided to the learned representatives of the parties.


(Imtiaz Ahmed Barakzai)
TECHNICAL MEMBER


(Justice Nadeem Azhar Siddiqi)
CHAIRMAN

Karachi.

Dated 25.11.2019

Certified to be True Copy


REGISTRAR
APPELLATE TRIBUNAL
SINDH REVENUE BOARD

Copies supplied for compliance:-

1. The Appellant through authorized Representative.
2. The Assistant Commissioner (Unit-), SRB, Karachi.

Copy for information to:-

- 3) The Commissioner (Appeals-I), SRB, Karachi.
- 4) Office copy
- 5) Guard file.

Order issued on

02/12/19

Registrar

Order Dispatched on

02/12/19

Registrar