

( General file )

BEFORE THE APPELLATE TRIBUNAL SINDH REVENUE BOARD AT  
KARACHI

DB-I

APPEAL NO. AT- 44 /2019

D-Tech Waste Solution.....Appellant

**Versus**

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

Date of filing of Appeal: 25.04.2019.

Date of hearing: 13.11.2019.

Date of Order: 06.12.2019

Mr. Aga Faquir Mohammad, Advocate for Appellant.

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 (hereinafter referred to as OIA) No.49/2019 dated 25.02.2019 passed by the Commissioner (Appeals-II) in Appeal No. 327/2018 filed by the appellant against the Order in Original ((hereinafter referred to as OIO) No. 705/2018 dated 29.06.2018 passed by the Assistant Commissioner (Mr. Irfan Ahmad Sohu), SRB, Karachi.

02.The facts of the case as mentioned in the OIO are that the appellant is registered with SRB under the Tariff Heading 9822.2000 (Maintenance

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or Cleaning Services) of the Second Schedule to the Sindh Sales Tax on Service Act, 2011 (herein after referred as the Act) chargeable to Sindh Sales Tax on Services at reduced rate of 10%. The SRB issued advisory note dated 01.06.2018 to the appellant for voluntarily payment and deposit of Sindh Sales Tax (SST) but the appellant failed to comply.

03. It was alleged in OIO that the appellant has provided taxable service of Janitorial /Maintenance or Cleaning Services amounting to Rs.29,079,450/= to M/s Sindh Solid Waste Management Board (hereinafter referred to as SSWMB) during tax period April-2018, involving SST of Rs.2,907,245/= out of which an amount of Rs.581,589/= was withheld and deposited with SRB by SSWMB as Withholding Agent.

04. That a show-cause notice (SCN) dated 13.06.2018 was served upon the appellant to explain as to why SST amounting to Rs.2,326,336/= may not be assessed under section 23 of the Act and recovered from it. Moreover default surcharge under section 44 of the Act and penalties under serial No. 3, 6 (d), 8 and 12 of the Table of Section 43 of the Act, may not be imposed.

05. It was stated in the OIO that the case was fixed on 20.06.2018 but no one appeared and next date of hearing was fixed on 23.06.2018. However Mr. Jamshaid appeared on 21.06.2018 and requested for ten days-time and the extension was allowed for 26.06.2018, but on due date the appellant did not appear nor any intimation was received thus the Assessing Officer passed exparte OIO invoking Tariff Heading 9822.2000 (maintenance or cleaning services) and 9822.3000 (Janitorial Service) determining the sales tax of Rs.2,326,356/= along with default surcharge and penalty of Rs.116,317/= under Table No.3, penalty of Rs.2,326,356/= under Table No. 6(d) and penalty of Rs.116,317/= under Table No.8 of Section 43 of the Act.

06. The appellant challenged the said order of the Assessing Officer by way of filing time barred appeal before the Commissioner (Appeals), who while dismissing the appeal as time barred also waived the penalties



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imposed by the Assessing Officer, hence this appeal by the appellant. The respondent also filed separate appeal No. AT-42/2019 challenging the waiver of penalties by Commissioner (Appeals).

07. The learned Advocate for the appellant in his written synopsis submitted as under:-

(i) The impugned OIO passed by the AC was illegal void *ab initio* for the reason that no sales tax on services can be imposed without giving opportunity of being heard. The AC has not served any show cause notice under section 23(2) of the Act. The Principle of Natural Justice even if not contained in the statute shall apply to all proceedings whether judicial or administrative in nature (reliance was placed on case reported as PLD 2017 SC 172). It was contended that all subsequent proceedings carried out behind the back of the Appellant were also void *ab initio*, illegal and were in violation of its right under Constitution of Pakistan, 1973 (reliance was placed on 2005 SCMR 978).

(ii) If the law has prescribed a method for doing a particular act, such provision of law is to be followed in letter and spirit in performance or doing of that act.

(iii) No party can be condemned on the basis of any information obtained behind its back. The Appellant was never confronted with that record. He referred to para (6) of OIO and submitted that the AC had levied tax under Tariff Heading 9822.2000, maintenance and cleaning service. Whereas in para (7) of OIO it was stated that as per the record available with the AC, the appellant was providing services of "janitorial/maintenance & cleaning".

(iv) The impugned order passed by AC was without jurisdiction. Moreover the statutory notice was not served thus all the subsequent proceedings were void and not sustainable under the law [reliance was placed on 2016 PTD (Trib.) 484.

(v) The learned Commissioner Appeals-II erroneously held that appeal filed by appellant was time barred and refused to condone the



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delay in filing of appeal without considering the established principle of law that no limitation runs against *ab initio* void order. If an order is without jurisdiction and void and nullity in law, no limitation runs against such order (reliance is placed on Federation of Pakistan versus Metropolitan Steel Corporation 2002 PTD 87).

- (vi) The Commissioner (Appeals) had not dismissed the appeal by passing a speaking order.

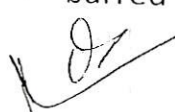
08. The learned AC in his written submissions submitted as under:-

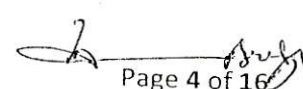
(i) The appellant is registered with Sindh Revenue Board (SRB) under the service category of "Maintenance or Cleaning" Tariff Heading 9822.2000, of the Second Schedule to the Act.

(ii) The appellant was served with SCN dated 13<sup>th</sup> June, 2018 based on the short payment of SST amounting to Rs.2,326,356/- pertaining to the taxable services provided to SSWMB for the tax period April, 2018. Accordingly, OIO was passed and the same was delivered and received by Mr. Shahid Lateef on 02.07.2018.

(iii) The appellant deposited the principal amount of Sindh Sales Tax and also filed an appeal under section 57 before the Commissioner (Appeals-II), SRB on 06.11.2018 against the OIO dated 29.06.2018, which was time barred. The said appeal before the Commissioner (Appeals-II) was filed challenging the penalties imposed under section 43(3), 43(6d), 43(8) & 43(12) by the then Assistant Commissioner (Unit-26).

(iv) The Commissioner (Appeals-II), SRB decided the case on merits vide OIA, wherein he mentioned in para 11 of the said OIA declared that appeal before him was time barred and liable to be dismissed. However in para 12 of the said OIA it was mentioned that the appellant cannot be penalized twice for committing the same offence of non-payment of Sindh Sales Tax (SST). It was further contended that a penalty could not be waived in a time barred appeal.







09. Mr. Aga Faquir Muhammad Advocate for appellant in his oral submissions contended as under:-

- (i) The OIO was patently illegal and without jurisdiction for the reason that the AC had wrongly exercised jurisdiction without issuing SCN under section 23 of the Act. The Assessing Officer had no jurisdiction to tax a service, which was not part of Second Schedule to the Act for the relevant tax periods and that no limitation run against a patently illegal OIO.
- (ii) The services provided by the appellant were not covered by Tariff Heading 9822.2000 (Maintenance or Cleaning Services) brought to Tax net effective from 7<sup>th</sup> July, 2014 and thus cannot be taxed.
- (iii) The same activity of lifting and transporting garbage was earlier charged under Tariff Heading 9822.3000 (janitorial services) by the Assessing Officer. This Tariff Heading was changed by Commissioner (Appeals) to Tariff Heading 9822.2000 (maintenance or cleaning services) and the Tribunal in Appeal No AT-75/2018 (Al-Khalid Agencies) has held that the activity performed by the appellant by implication or intendment can neither be treated as "Janitorial Service" nor "Cleaning or Maintenance Service".
- (iv) The Department had previously taxed the activity of lifting and transportation of garbage in the case of Sanco Technologies, Appeal NO. AT- 03/2019 under Tariff Heading No. 9824.0000 (construction services) and the Tribunal had setaside the OIO and OIA.
- (v) The Act was recently amended and a Tariff Heading 9852.0000 (waste collection, transportation, processing and management services) was inserted in the Second Schedule to the Act vide Sindh Finance Act, 2019 to cover the lifting and transportation of garbage. Therefore, it is sufficient to establish that collection of waste/garbage and its transportation was not previously taxable and the tax was unjustly charged and recovered from the appellant and the amendment in the relevant law strengthens the view of the Tribunal that the Tariff Heading invoked by the Department was not applicable.

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10. Mr. Kaleemullah AC-DR for SRB/Respondent in his oral submissions contended as under:-

- (i) The SCN dated 13.06.2018 was issued before passing of OIO. He then referred to Annexure E of the paper book filed by appellant and submitted that this Annexure was actually the SCN issued by the department.
- (ii) The OIO was passed under proper authority vested in the Assessing Officer and the services were rightly taxed.
- (iii) The appellant has already deposited the principal amount of tax amounting to Rs.2,326,356/- as determined by the Assessing Officer and there is no dispute in this regard. He submitted that even if the appeal is allowed the amount cannot be refunded or adjusted in terms of section 16 of the Act and that the appellant had followed proper procedure and charged tax on invoices whereby the services recipient had withheld 20% of tax and remaining 80% was paid to service provider who deposited the same with SRB.
- (iv) In this case there was no dispute with regard to Tariff Heading, taxable services, chargeability of tax and deposit of tax thus the appeal was unnecessarily filed.
- (v) The Commissioner (Appeals) on one hand held that the appeal filed by appellant before him was time barred and on the other hand provided relief to the appellant by deleting penalty under clause 6(d) of Section 43 of the Act.



11. In rebuttal Mr. Aga Faquir Muhammad Advocate submitted that the respondent had passed OIO without issuing any SCN under section 23 of the Act. He submitted that mere mentioning words "show cause notice" in the tile was not sufficient and instead of form the substance of notice had to be seen and considered. The OIO was patently illegal and without jurisdiction since the respondent had taxed a service which was not listed in the Second Schedule to the Act. He then submitted that tax was paid under compulsion as without depositing of tax the SSWMB has stopped awarding work and making payment to the appellant.

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

12. From the scope of contract it appears that the job of the appellant comprises of lifting, transportation, and disposal of all types of garbage/solid waste. The activity of lifting of garbage and its transportation to dumping site is not listed in the Second Schedule to the Act. As per section 3 of the Act a taxable service is a service listed in the Second Schedule to the Act, which is provided by a registered person from his registered office or place of business in Sindh. The Assessing Officer has jurisdiction to tax only those services which are listed in the Second Schedule to the Act. However, the activity of lifting and transportation is not part of Second Schedule to the Act and the department in different cases have invoked different Tariff Headings i.e. 9809.0000 (contractual execution of work or furnishing supplies), 9822.2000 (maintenance or cleaning services) and 9822.3000 (janitorial services).



13. Firstly we will discuss the legal pleas raised by the appellant i.e. (a) whether the OIO was patently illegal and out of jurisdiction for the reason that no notice under section 23 of the Act was served upon the appellant before passing the OIO and (b) whether the Assessing Officer had jurisdiction to tax an activity/ service which was not part of Second Schedule of the Act and (c) whether any limitation runs against a patently illegal OIO.

14. From perusal of memo of Appeal filed by the appellant before the Commissioner (Appeals) it appears that the same was filed to challenge various types of penalties imposed by the Assessing Officer with the prayer "that impugned order-in-original No.705/2018 may kindly be annulled to the extent of penalty imposed which is illegal and unlawful; that the principal amount has already been paid or any other relief which this Honb. Forum may deem fit as per law". Perusal of memo of Appeal further revealed that no legal ground relating to jurisdiction of Assessing Officer

and the illegality of OIO was raised by the appellant before the Commissioner (Appeals).

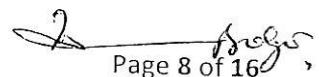
15. The appellant filed Application for Condonation of Delay before the Commissioner (Appeals) on the ground that after receipt of the copy of OIO the same was handed over to the Counsel Mr. Javed Khan, Advocate who had gone to Swat (KPK) due to emergency as his whole family members had died due to a road accident and the photocopy of the photograph of the car which had met this accident was annexed with the affidavit.

16. The Commissioner (Appeals) in para 11 of OIA held as under:-

*"That the copy of OIO dated 29.06.2018 was delivered to the appellant and last date of filing of the appeal was 29.07.2018, whereas the appeal was filed on 06.11.2018 after delay of over three months. For admission of a time barred appeal the appellant was bound to show sufficient cause. The appellant was also bound to plead the happenings, between the last day of filing of appeal and the day on which the appeal was filed, which prevented it from filing appeal within time. The details are lacking and mere statement that the delay was caused due to some personal reasons/incident, without mentioning the dates when the incident occurred, was not sufficient to condone the delay, therefore, the present appeal being clearly time barred is liable to be dismissed".*

17. We have considered the above observations of the learned Commissioner (Appeals). The appellant has not filed the affidavit of the Advocate to whom the appellant had handed over the OIO for filing of appeal. In absence of such affidavit the version of the appellant cannot be accepted and the Commissioner (Appeals) for lack of details has rightly refused to condone the delay in filing of appeal before him.

18. The learned advocate for the appellant has taken a plea that no SCN was served on it. The respondent rebutted the contention by pointing out from the documents submitted by the appellant that the SCN (Annexure E to the paper book) was duly served upon the appellant. Moreover no such ground was taken in the appeal filed before the Commissioner



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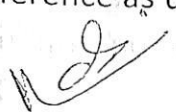
(Appeals). In this regard the appellant in para 3 of the memo of appeal filed before Tribunal submitted as under:-

*"3. That the Assistant Commissioner Unit-25 served show-cause notice dated 13.06.2018 under for "non-payment of Sindh sales tax on services for the period April, 2018 stating therein that the appellant has provided services under Tariff Heading 9822.2000 (maintenance and cleaning services) which is taxable @ 10% on the value of service".*

From the above it is clear that the SCN was duly served upon the appellant. The appellant itself annexed the copy of said SCN in the paper book submitted by it. Therefore on this point we do not find any force in the contention of the learned advocate for the appellant.

19. The other contention of learned counsel of the appellant was that mere mentioning in the title the words "show cause notice" is not sufficient and instead of form the substance of notice has to be seen and considered. The purpose of issuance of SCN was to put a party on notice about the allegations for which the authorities intend to proceed against it enabling it to prepare a defence. We have considered this contention in the light of the SCN and found that the same contained necessary details and particulars and for all intent and purposes the same was a SCN.

20. The other ground was that the Assessing Officer had no jurisdiction to tax an activity/service which was not part of Second Schedule to the Act and that no limitation runs against a patently illegal OIO. This ground was not taken in the appeal filed before Commissioner (Appeals). Same is the position in the appeal filed before this Tribunal. This ground of jurisdiction and limitation has been allowed to be raised at this stage since the same are to be considered legal grounds and can be raised at any stage of proceeding. In the reported case of Caltex Oil (Pakistan) Limited versus Collector, Central Excise and Sales Tax, 2005 PTD 480, it has been held and the relevant portion is reproduced for ready reference as under:-



"6. This is a principal of law that a question of law arising out of the facts of the case relating to the fundamental issues involved therein, even if was not raised before the lower forum can be allowed to be taken before the higher forum and this court for doing complete justice may, if the facts and circumstances of a case demand, allow to raise a question of law which was not as such taken before the High Court. This is the duty of the Court seized of the matter, to apply the correct law to meet the ends of justice and this Court in *Gatron Industries versus Government of Pakistan (1999 SCMR 1072)* held that "even when leave was not granted on a point, the same can be allowed to be canvassed in appeal if it is necessary for doing complete justice in a case or matter pending before the Court as contemplated by sub-article (1) of Article 187 of the Constitution.

21. It is therefore pertinent to mention that appeal is the continuity of original proceedings and the order of original forum and First Appellate forum merged with the order in appeal passed by the Tribunal and the order remain in field is the order of Tribunal subject to the order in referential jurisdiction.

22. The Assessing Officer assessed the lifting of garbage and its transportation invoking Tariff Heading 9822.2000, maintenance or cleaning services maintained by Commissioner (Appeals) vide OIA dated 25.02.2019. This Tribunal in its earlier decision in Appeal No. AT-75/2018, Al-Khalid, Agencies for Waste Management held as under:

"24. The learned Commissioner (Appeals) has changed the Tariff Heading from 9822.3000 to 9822.2000 (Maintenance or Cleaning Services), which the Act defined as under:

<sup>2</sup>[(56A) "maintenance or cleaning services" means the services provided or rendered in relation to repair, maintenance and cleaning, including specialized cleaning services such as disinfecting, exterminating or sterilizing, of—

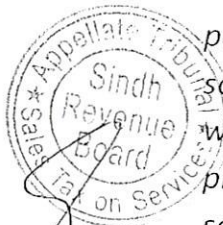
(i) Office equipment, office buildings, commercial or industrial building and premises thereof;



- (ii) Commercial complexes including multiplexes, shopping complexes, office complexes, exhibition centers, apartment or residential complexes; and
- (iii) Factories and the plants or machinery or equipment of such factories and, elevators, escalators, tanks or reservoirs of such factories or of office or commercial or industrial buildings or commercial complexes,

But does not include such services in relation to agriculture, horticulture, animal husbandry, and dairy farming;]

23. The Learned Commissioner (Appeals) while changing the Tariff Heading from 9822.3000 to 9822.2000 has held as under:



"The above definition is a hybrid definition in a sense that first part starts with the word "means" and second part enlarge the scope of "in relation to maintenance and cleaning" because the word "include" has been used by the legislature. The former part provides that maintenance or cleaning services means the services provided in relation to cleaning including specialized cleaning services such as disinfecting, exterminating or sterilizing of premises. There is no denial that the appellant has provided aforesaid services and received the consideration from its client in relation to or in furtherance or maintenance or cleaning. The latter part starts with "including" which means the scope of "in relation to specialized cleaning services" has been enlarged by the legislature and there are plethora of judgment of superior courts of Pakistan wherein it has been held that the word 'include' is generally used in interpretation of clauses in order to enlarge the meaning of the words or phrases occurring in the body of the statue and when it is so used words or phrases must be construed as comprehending, not only such things, as they signify according to their natural import, but also those things which the interpretation clauses declared that they shall include. Therefore, the legislature has provided the examples after the word "include" and these examples contain the words "specialized cleaning services" which duly covers the economic activities performed by the appellant".

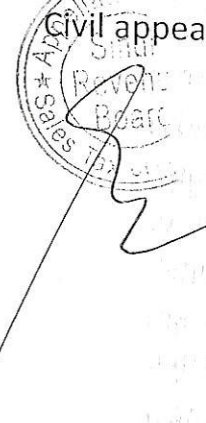
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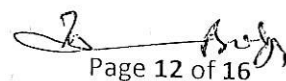
24. In the earlier decision in the case of M/s AL-Khalid Agencies for Waste Management versus Assistant Commissioner, SRB, Karachi, APPEAL NO. AT- 75 /2018 this tribunal had held as under:-

*"26. In our opinion the learned Commissioner (Appeals) has enlarged the scope of the definition of "maintenance or cleaning" to include the service of lifting and transportation of garbage for the purpose of taxing the appellant. The learned Commissioner (Appeals) has erroneously held that "specialized cleaning services" duly covers the economic activities performed by the appellant. The definition of "maintenance or cleaning" clearly provides that the same is applicable to the premises and areas defined therein and the scope of the definition cannot be enlarged to tax some other service not included in the definition. The Commissioner (Appeals) by enlarging the scope of definition of "maintenance or cleaning" cannot include lifting and transportation of garbage into it. We are satisfied that the appellant is not providing the service of "maintenance or cleaning", TH 9822.3000".*

25. The principles of interpretation of fiscal statutes are well settled. Some of these principles mentioned below have been reiterated in the recent judgment of the Supreme Court in the case of M/s Pakistan Television Corporation versus Commissioner Inland Revenue (Legal) LTU Islamabad, Civil appeal No. 1509/2016 as under for ready reference:-

- 
- i) *There is no intendment or equity about tax and the provisions of a taxing statute must be applied as they stand.*
  - ii) *The provisions creating tax liability must be interpreted strictly in favour of the taxpayer and against the revenue authorities.*
  - iii) *Any doubts arising from the interpretation of a fiscal provision must be resolved in favour of the tax payer.*
  - iv) *If two treasonable interpretations are possible, the one favoring the tax payer must be adopted.*

26. In the reported judgment of Al-Hilal Motors Stores versus Collector, Sales Tax and Central Excise (East) 2004 PTD 868 (DB Sindh High Court) it has been held as under



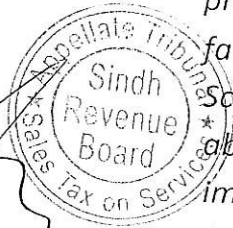
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*"That <sup>it</sup> is the established principle of the law of taxation that an assessee can be subjected to tax under a provision of law, which is unambiguous and clear".*

27. In the earlier decision in the case of M/s AL-Khalid Agencies for Waste Management, Appeal No. At-75/18 dated 21.01.2019 this Tribunal had held as under:-

*"The SRB can neither declare any other service as "janitorial service" nor enlarge the definition of services listed in the Second Schedule of the Act. However the legislature by legal fiction or deeming clause can include lifting and transportation of garbage from one place to other in the definition of "janitorial services" or "cleaning or maintenance". In the absence of any deeming provision the revenue is required to establish that a transaction falls within the parameters of service listed in the Second Schedule of the Act. If we examine the facts of this case on the above touch stone the activity performed by the appellant by implication or intendment can neither be treated as "Janitorial Service" nor "Cleaning or Maintenance Service".*



28. The above order of the Tribunal dated 21.01.2019 was in the knowledge of Commissioner (Appeals) as the copy of the same was provided to him and is final and binding upon the Commissioner (Appeals) in terms of sub-section (8) of section 62 of the Act. Despite knowing the opinion of the Tribunal the Commissioner (Appeals) erroneously maintained the OIO passed by the Assessing Officer wrongly invoking a Tariff Heading not applicable and dismissed the appeal of the appellant as time barred.

29. It is evident from section 3 read with section 8 of the Act that only those services can be taxed which are part of Second Schedule to the Act. Admittedly the activity of lifting and transportation of garbage is not listed in the Second Schedule to the Act for the relevant tax period i.e. April, 2018. This amendment was inserted in the Second Schedule to the Act effective from July, 2019 vide Tariff Heading 9852.0000 (waste collection, transportation, processing and management services). Assessment Order levying tax on a service not part of Second Schedule to the Act is without jurisdiction and the same is illegal and cannot be

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maintained or sustained in law. In the reported case of Province of Punjab versus Muhammad Baksh, 2012 SCMR 664 it has been held as under: \_

*"7. For the very condition for the conferment of a jurisdiction on a court of law is that it should decide every lis before it fairly, justly and in accordance with law. Where a Court or a Tribunal makes an error of law on which the decision of the case depends, it goes outside the jurisdiction".*

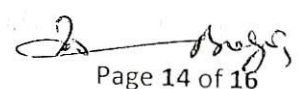
In this matter the forum of Commissioner (Appeals) by taxing an activity not part of the Second Schedule to the Act has made error of law and his decision is without jurisdiction and thus void.

30. The other point raised by the appellant was that no limitation runs against a void order. We have already held that the orders of forums below are without jurisdiction for the reason that a service was taxed which was not part of Second Schedule to the Act during the relevant tax period and thus was void. In the reported case of Federation of Pakistan versus Metropolitan Steel Mills, 2002 PTD the honorable Supreme Court has held as under:-

*"Indeed we are aware that apart from the above-cited precedents there are several other pronouncements where their lordships have held that no limitation runs against a void order which is non-existent in the eyes of law and can even be ignored".*

31. For assuming jurisdiction it was necessary that the mandatory condition of exercise of jurisdiction was fulfilled. The mandatory condition of exercise of jurisdiction was that only those services can be taxed, which were listed in the Second Schedule to the Act. If the mandatory condition of initiating action is not fulfilled all actions are void. It was held by the Honorable Supreme Court in the reported case of Maqbool Ahmad versus Pakistan Agriculture and others, 2006 SCMR 470, as under:-

*"7. It is a settled law that if a mandatory condition in the exercise of jurisdiction by the Court is not fulfilled then Court has no jurisdiction*





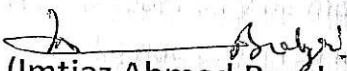
to assume the jurisdiction as law laid down by this Court in Mansab Ali V Ameer and 3 others PLD 1971 SC 124".

32. The appellant is a service provider<sup>4</sup> has to charge the tax in its invoices and being the service recipient had to withhold 20% of the SST amount for depositing the same with SRB and to pass on the remaining 80% SST to service provider to deposit the same with SRB. The appellant being a collector is not entitled to claim refund or adjustment if the burden of tax has been passed on to the service recipient who is ultimately liable to deposit the tax. In the reported case of Federation of Pakistan versus Metropolitan Steel, 2202 PTD 87, learned DB of High Court of Sindh held as under:-

"11. It may be noticed that even prior to the enforcement of 1990 Act, section 30-A of the Sales Tax Act, 1951 also provided that the amount collected by a person by way of sales tax under some misapprehension of the provisions of the Act or otherwise, which is not payable as tax or in excess of the tax payable is to be paid to the Federal Government it obviously implies that a claim of refund could only be made by the person eventually paying the tax and not the one who had collected it".

33. The claim of refund of the tax if any is subject to outcome of enquiry by the concerned AC which should be conducted to ascertain who had deposited the tax with SRB. Such inquiry to be completed within thirty days from the date of receipt of copy of this order and compliance report to be submitted through Registrar of the Tribunal.

34. In view of above both OIO and OIA are set aside. The appeal is allowed. The copy of this order may be provided to the learned representatives of the parties.

  
(Imtiaz Ahmed Barakzai) 6/12/2019

TECHNICAL MEMBER

  
(Justice<sup>®</sup> Nadeem Azhar Siddiqi) 06/12/2019

CHAIRMAN

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12/12/19

Order issued on

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Registrar

Registrar

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REGISTRAR  
APPELLATE TRIBUNAL  
SINDH REVENUE BOARD

Karachi.

Dated: 06.12.2019



Copies supplied for compliance:-

1. The Taxpayer 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.