

(Guard file)

BEFORE THE APPELLATE TRIBUNAL, SINDH REVENUE BOARD AT KARACHI

DB-I

APPEAL NO. AT-46/2019

M/s Pakistan Telecommunication Ltd.
PTCL Head Quarters, Sector G-8/4, Islamabad..... Appellant

Versus


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

Date of Filing 26.04.2019
Date of hearing 21.11.2019
Date of Order 21.11.2019

Mr. Shoukat Amin Shah, Chartered Accountant for appellant sent adjournment application on the ground that he is busy before some other court.

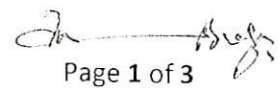
Ms. Uzma Ghorri AC-SRB and Mr. Kaleemullah AC-DR for Respondent

ORDER



Justice (R) Nadeem Azhar Siddiqi. This appeal has been filed by the appellant challenging the Order in Appeal No.82/2019 dated 22.04.2019 passed by the Commissioner (Appeals-I) in Appeal No. 186/2018 against the Order-in-Original No. 756/2018 dated 03.09.2018 passed by the Assistant Commissioner (Mr. Vickey Dhingra), SRB, Karachi.


01.The Assessing Officer after issuance of show cause notice passed order in original (OIO) imposing penalties amounting to Rs. 61,334,528/= under clause 2 and 3 of Section 43 of the Act for late payment of tax and late filing of monthly tax returns. He further imposed default surcharge amounting to Rs.2,030,907/=.




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02. On appeal filed by the appellant the Commissioner (Appeals) maintained the OIO to the extent of imposition of default surcharge and set aside the penalties imposed by Assessing Officer.
03. The appellant has filed appeal against the Imposition of default surcharge amounting to Rs.2,030,907/- . The learned AC submitted that during pendency of appeal SRB issued Amnesty, 2019 which provided total waiver of penalty and default surcharge to some extent. She submitted that the appellant has availed the said Amnesty of 2019 and voluntarily deposited 25% of the default surcharge amounting to Rs.507,727/- thus the purpose of filing of appeal has been achieved.
04. She further submitted that Commissioner (Appeals) has waived the penalty and observed that the appellant should comply with the provisions of rules without fail. However the appellant was continuously making late payment and also late filing monthly tax returns.
05. Late payment of tax and late filing of monthly tax returns for every tax period is a separate offence as provided under section 43 of the Act and violation thereof can be taken up separately and the department is at liberty to initiate action in accordance with law.
06. Apparently the purpose of appellant has been achieved as 25% of default surcharge was voluntarily deposited with SRB.
07. In view of the above the purpose of filing of appeal has borne fruit and the appeal is disposed of. Copy of order may be provided to the learned representatives of the parties.



(Imtiaz Ahmed Barakzai)
TECHNICAL MEMBER


(Justice[®] Nadeem Azhar Siddiqi)
CHAIRMAN

Karachi
Dated: 21.11.2019

Certified to be True Copy

Order Dispatched on.....

25/11/19

Registrar

Order issued on.....

25/11/19

Registrar

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REGISTRAR
APPELLATE TRIBUNAL
SINDH REVENUE BOARD

Copy for compliance:

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



Copy for information to:-

3. The Commissioner (Appeals), SRB, Karachi
4. Office Copy.
5. Guard File.