

(General file)

BEFORE THE APPELLATE TRIBUNAL, SINDH REVENUE BOARD AT KARACHI

DB-I

APPEAL NO. AT-53/2019

Assistant Commissioner, SRB, Karachi..... Appellant

Versus


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

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

Ms. Uzma Ghori AC-SRB and Mr. Kaleemullah AC-DR for appellant.

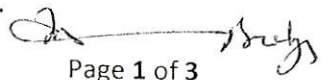
Mr. Shaukat Amin Shah, Chartered Accountant for respondent sent adjournment application on the ground that he is busy before some other court.

ORDER


Justice (R) Nadeem Azhar Siddiqi. This appeal has been filed by the department 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/=.





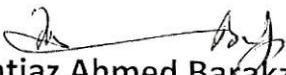
02. On appeal filed by the respondent, the Commissioner (Appeals) maintained the OIO to the extent of imposition of default surcharge and set aside the penalties imposed by Assessing Officer. The department has challenged the Order in Appeal (OIA) waiving the penalty.


03. The learned AC-SRB submitted that the department/appellant has filed the appeal against the waiver of 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.

04. The learned AC submitted that and during pendency of appeal SRB issued Amnesty, 2019 dated 18.05.2019 which provided for total waiver of penalty subject to the payment of tax and default surcharge on or before the date prescribed in the Notification. The learned AC further submitted that the respondent has voluntarily availed the said Amnesty of 2019 and deposited 25% of the default surcharge amounting to Rs.507,727/-.

05. The learned AC further submitted that in view of deposit of 25% of default surcharge as provided in the amnesty notification the grievance of the department has been met and the department does not want to press the appeal and the same may be allowed to be withdrawn. The learned AC placed on record photocopies of Amnesty, 2019 and CPR.

06. In view of the above the appeal is disposed of as withdrawn. 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: 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 Assistant Commissioner (Unit-), SRB, Karachi.
2. The respondent through authorized Representative



Copy for information to:-

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