BEFORE THE APPELLATE TRIBUNAL SINDH REVENUE BOARD AT KARACHI

DB-I

APPEAL NO. AT- 78 /2019

M/s Distribution Club (Pvt) Ltd.....Appellant

Versus

The Commissioner-II, SRB, Karachi
and another.....Respondent

Date of filing of Appeal: 13.11.2019

Date of hearing: 14.11.2019, 26.11.2019 & 10.12.2019

Date of Order: 28.02.2020

Mr. Abdul Raheem Lakhani, Mr. Asif Khaliq Shar, and Mr. Sunil Memon, Advocates for appellant along with Mr. Muhammad Ali, General Manager, Finance for appellant.

Mr. Kaleemullah, AC-DR and Mr. Sajid Ali Samoo, AC for Respondent.

Appellate Tribunal Sindh Revenue Board Sales Tax on Services

ORDER

Justice ® Nadeem Azhar Siddiqi: This appeal has been filed by the appellant challenging the Order-in-Appeal (hereinafter referred to as the OIA) No.191/2019 dated 05.11.2019 passed by the Commissioner (Appeals-II) in Appeal No. 228/2018 filed by the Appellant against the Order-in-Original (hereinafter referred to as the OIO) No. 479/2018 dated 14.05.2018 passed by the Assistant Commissioner (Mr. Zain Manzoor), SRB, Karachi.

02. In short the facts of the case as stated in the OIO are that appellant had got voluntarily registration under principal activity of "Advertising Agent", Tariff Heading 9805.7000 of Second Schedule to the Sindh Sales Tax on Services Act, 2011 (herein after referred to as the Act) chargeable to Sindh Sales Tax (SST) at the rate specified in the Second Schedule to the Act with effect from July 1st, 2013.

03. It was alleged in the OIO that the Financial Statement of the appellant for the year 2015-2016 showed that the appellant had received taxable intellectual property services amounting to Rs.370,720,392/= on which the SST works out to Rs.37,072,039/= but failed to deposit the same with SRB. It was also alleged in the OIO that the appellant had provided taxable intellectual property services amounting to Rs.541,593,847/= on which the SST works out to Rs.54,159,385/= but failed to deposit the same with SRB. It was further alleged that SRB issued advisory note dated 01.01.2018 to the appellant to deposit SST amounting to Rs.91,231,424/= but to no avail.

04. The appellant was served with a show-cause notice (SCN) dated 17.04.2018 to explain as to why unpaid SST amounting to Rs.91,231,424/= should not be assessed under section 23 (1) of the Act and why penalty and default surcharge should not be imposed under clause No. 3 of Table of section 43 of the Act and section 44 of the Act respectively. The appellant failed to furnish any reply to the SCN except a letter which was filed before issuance of SCN in which it was stated that the service tax was applicable when an owner of intellectual property right allows a person for a temporary use of intellectual property for the exchange of the consideration or in case of a permanent transfer of intellectual property rights. It was also stated that there was no rendering of service hence, intellectual property service does not come under the purview of taxable service. It was further stated that the appellant conducted business of import of distribution of films from different countries which did not fall within the ambit of the Act.

05. The Assessing Officer (AO) passed the OIO determining the SST of Rs.91,231,424/= under section 23 (1) of the Act together with default surcharge under section 44 of the Act and penalty of Rs.4,561,571/= under clause 3 of the Table of section 43 of the Act (although in the SCN no specific amount of penalty was confronted).

06. The Appellant challenged the OIO by way of filing appeal before the Commissioner (Appeals) who dismissed the appeal and upheld the OIO.

07. The appellant being dissatisfied with OIA has now challenged the said OIA before this Tribunal. Mr. Abdul Raheem Lakhani the learned advocate for the appellant submitted as under:-

(i) The appellant was not dealing in providing or receiving intellectual property services and the tax had been levied without considering the reply of the appellant.

(ii) The appellant was dealing in distribution of films for temporary period against consideration and was agent of the distributor of films situated at UAE for long length films which were to be exhibited in cinemas all over Pakistan. Copies of some agreements were placed on record.

(iii) The appellant is registered with SRB in the category of Advertisement in newspaper & periodicals, Tariff Heading 9802.4000, whereas the service of intellectual property falls under Tariff Heading 9838.0000 inserted by Sindh Finance Act 2015 effective from 10.07.2015.

(iv) The SCN was issued under section 23 (1) of the Act alleging that appellant received and provided services of intellectual property without mentioning or confronting the proper Tariff Heading and provision of law. The SCN was defective; hence all subsequent proceedings are void ab-initio.

(v) The tax periods involved were from July, 2015 to June, 2016 and the basis of Assessment related to the entries in the final audited accounts. However, no efforts were made to link the said entries in the financial statement to providing or rendering of services.

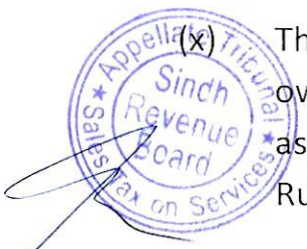
(vi) The activity of distribution of films was covered under Tariff Heading "entertainment services" (Tariff Heading not assigned) of the First Schedule to the Act and was not part of Second Schedule to the Act and was not thus taxable.

(vii) No definition of entertainment was provided in the act and the rules, thus reliance was placed on Cambridge Advanced Learner's Dictionary & Thesaurus.

(viii) Tax had been charged on the basis of revenue shown in the financial statement without bifurcation of the revenue earned in other provinces.

(ix) Alternately it was submitted that the department charged tax on allegedly receiving as well as providing or rendering of services without allowing input tax adjustment. This amounted to double taxation which was not permissible under the Constitution and Law.

(x) The actual recipients of service were the Cinema owners/exhibitors of films who are liable to pay tax if any, as per rule 36 (2) (a) of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as the Rules).



(08) Mr. Sajid Ali Samoo learned AC for SRB submitted as under:-

(i) The appellant is engaged in the business of cinematography and Note 1 of Financial Statement 2016 provided that the appellant was incorporated in Pakistan as a Private Limited Company for the principal activity of carrying on business of cinematograph, trade and industry.

(ii) The business of cinematograph is covered by sub-clause (iii) of clause (b) 0f sub section (1) of Section 3 of the Copyright Ordinance 1962. Such copy right contents fall under the definition of intellectual property.

(iii) The appellant was not exhibitor of films, and only such exhibitors could claim that they were engaged in providing entertainment services.

(iv) The acquiring/receiving of copyright films and providing the said films to film exhibitors falls within the definition of

intellectual property right as envisaged in sub-section (54A) of section 2 of the Act.

(v) The appellant was recipient of intellectual property services from abroad and at the same time was itself ~~of~~ an provider of intellectual property services and was thus liable to pay SST in terms of sub-rule (3) of rule 36 of the Rules.

(vi) The appellant has deliberately failed to provide any information or record to the department to bifurcate the revenue earned from other provinces.

(09) Mr. Abdul Raheem Lakhani in rebuttal submitted as under:-

(i) The AC vide letter dated May, 2018 was informed that the revenue was earned from all over Pakistan

(ii) The Copyright is special statute and the activity is not taxable and the legislature intentionally excluded the same from preview of SST.

(iii) Section 2(54) of Income Tax Ordinance 2001 had excluded entertainment from the application of Income Tax Ordinance 2001 for the purpose of taxing the royalty.

(iv) The department has discriminated with the appellant since in identical case if M/s Ever Ready Pictures (Pvt.) Ltd which are in the same business and apparently the notice was discharged.

(10) We have heard the learned representatives of the parties and perused the record made available before us.

(11) The disputes/controversies between the parties are **(i)** whether receiving copyrighted films from abroad and providing the such films to exhibitors of films in Pakistan is a service covered under sub-section (54A) and (54B) of section 2 of the Act, Tariff Heading 9838,0000 (intellectual property services), **(ii)** whether the SST can be levied on receipt as well as on providing or rendering of services under the Act, **(iii)** whether a recipient of service can be taxed under section 23 (1) of the Act, **(iv)** whether the tax can be levied only on the basis of the

entries in the financial statement without linking the same to the provision of services, **(v)** whether the services provided outside Sindh can be taxed in Sindh and **(vi)** whether taxing acquiring and providing same service amounted to double taxation. All these points have been discussed and answered separately under each point.

(12) **Point No. (i). Whether receiving of copyrighted films from abroad and providing such films to exhibitors of films in Pakistan is a service covered under sub-section (54A) and (54B) of section 2 of the Act, Tariff Heading 9838,0000 (intellectual property services).**

(a) The intellectual property services, Tariff Heading 9838.0000 as defined under sub-section (54B) of section 2 of the Act *"means any service provided or rendered to a person by any person by transferring temporarily or permitting the use of enjoyment of an intellectual property right"*. It is not disputed that the films received by the appellant from abroad were copyrighted, and without permission from the owner the appellant was not able to provide such films to cinema owners or exhibitors of films for displaying the same in cinema house.

(b) It was stated in the OIO that *"motion pictures (films) are copyrighted content in the IP laws of Pakistan as well as internationally as they are protected by WHO through its Agreement Trade Related Aspects of International Property Rights (TRIPs). Pakistan is the signatory of said Agreement. Pakistan has also its Copy Right Ordinance, 1962 in which films come under the copy right content"*. Sub-section (h) of section 2 of the Copyright Ordinance 1962 defines *"cinematographic work means any sequence of visual images including video films of every kind"*. Whereas sub-section (54A) section 2 of the Act provides that *"intellectual property right" means and includes any right of intangible property, anything produced by the mind, trade mark, patent, design including industrial design, layout design (topographies) of integrated circuits,* ***copyright or any other similar intangible property as defined in clause (g) of section 2 of the Intellectual Property Organization of Pakistan***

Act, 2012 (Act No. XXII of 2012) and covered by the Intellectual Property Laws specified in clause (h) of section 2 thereof or under any other law for the time being inforce; (emphasis supplied).

(c) There was no dispute that the films received by the appellant are copyrighted content and is covered in the definition of intellectual property right provided in the Act. There was no denial of the fact as stated by the AO in the OIO that the appellant purchased or acquired rights in film which were the work of others and under their permission such films were exhibited in Pakistan.

(d) In view of the above discussion it is held that the act of acquiring/receiving copyrighted films from abroad and providing such films is a service covered under the definition of sub-section (54A) and (54B) of section 2 of the Act read with Tariff Heading 9838,0000 (intellectual property services).

(13) **Point No. (ii) Whether under the Act the SST can be levied on receipt as well as on providing or rendering of the intellectual property services.**

(a) The appellant is the recipient of intellectual property services in Sindh from abroad. Rule 36 of the Sindh Sales Tax on Services Rules, 2011 (hereafter referred to as the Rules), provides for special procedure for payment of tax on franchise services and intellectual property services. Clause (a) of sub-rule (2) of Rule 36 provides that "*in case where the person providing or rendering the franchise service or the intellectual property services is a non-resident being based in a country other than Pakistan the liability to pay the tax shall be on the person receiving or procuring such franchise services or such intellectual property services*".

(b) There is no dispute that appellant is the recipient of intellectual property services in Sindh from countries other

than Pakistan. Sub-section (1) of section 9 of the Act fixes the liability to pay the tax upon the service provider. Sub-section (2) of section 9 of the Act has shifted the burden of payment of tax upon the service recipient in case the service was taxable by virtue of sub-section (2) of section 3 of the Act which deals with the service provided by non-resident person to resident person. The tax can be levied on the service received in Sindh and the responsibility of payment of tax can be fixed upon service recipient.

(c) The appellant is also provider of intellectual property services in Sindh and outside Sindh. Sub-rule (3) of rule 36 of the Rules deal with the person providing or rendering intellectual property services and provides that "*In case where the person providing or rendering and also the person receiving or procuring the franchise service or intellectual property services are, both, locally based in Pakistan the liability to deposit the tax shall be on the person providing and rendering the said services and the value of the services shall be determined in accordance with the proviso of clause (b) of sub-rule (2) of this rule*". This rule very clearly fixed the liability of deposit of tax upon the service provider. The tax can be levied on the service received in Sindh as well as service provided or rendered in Sindh.

(d) The SST was levied in VAT mode and the tax paid on acquiring of service could be adjusted on supply of service. The difficulty in this case is that the service involved in this appeal is liable at a reduced rate of 10% and the appellant was deprived from claiming input tax adjustment in view of clause (j) of sub-section (2) of section 15A of the Act.

(e) However, proviso to sub-rule (6) of rule 36 of the Rules provides an option to the appellant to pay statutory rate of tax by submitting its written option in Form "F". In this case the input tax adjustment is available to the appellant.

(f) In the case reported as Collector of Customs, Sales Tax and Central Excise and others Versus Messrs Sanghar Sugar Mills

Ltd. Karachi and others, PLD 2007 Supreme Court 517 it has been held as under:-

"22. One of the points which was taken by the learned counsel for some of the respondents was that no input tax was availed by them as the same was not allowed. They were not liable to pay tax on the said items. Section 7 of the Sales Tax Act, which is a beneficiary section, entitles a registered person to deduct input tax, from output tax, however, section 8 provides certain eventualities and the powers of the Federal Government through a notification in the official Gazette specify the goods under which the input tax is not available and in this respect the Federal Government while exercising powers under the aforesaid section has issued notification prescribing the goods on which the adjustment of input tax disallowed. This may be in order to forestall the possible misuse of the input adjustment against the procurement of such goods which are not direct constituent / ingredients of the finished goods or which have multiple usage as well and also in line with the provisions of section 8 that the goods were used not for the purpose of manufacture or production of taxable goods or taxable supplies. The refusal of input tax adjustment within the purview of the legal provision or legally competent notifications do not absolve the assets from the settled/due liability".

(g) In view of the above discussions the SST can be levied on acquiring/receipt as well as on providing or rendering of the intellectual property services.

(14) **Point No. (iii) Whether a recipient of service can be taxed under section 23 (1) of the Act.**

(a) The SCN was issued invoking section 23 (1) of the Act. Section 23 of the Act which relates to assessment of tax. Whereas sub-section (1) provides for assessment of tax against registered person. Registered person as per definition available in sub-section (71) of section 2 of the Act is a person who is registered or is liable to be registered or

any other person or class of persons notified by the Board. However, in terms of section 24 (1) of the Act the registration is required by the person who is resident and provide any services listed in the Second Schedule to the Act from their registered office or place of business in Sindh and fulfill other criteria or requirement fixed by the Board. In the SCN no other provision of the Act was invoked to tax the service recipient.

(b) In view of these provisions it is clear that the service recipient is not covered by the definition of registered person used in section 23 (1) of the Act and no assessment order can be passed against the service recipient under section 23 (1) of the Act.

(15) **Point No. (iv) Whether the tax can be levied only on the basis of the entries in the audited accounts without linking the same to the provision of services.**

(a) It is an admitted position that the AO was passed only on the basis of entries available in the Annual Audited Accounts of the appellant for the year 2015-2016 and there was no effort on the part of the Assessing Officer to link/connect the said entries in the audited accounts to the element of receiving, providing or rendering services. The Assessing Officer has only considered two entries of the audited accounts (i) under the head income and (ii) under the head of cost of income. The assessment of tax only on the basis of audited accounts without any supporting material to link the said entries with receiving, providing or rendering service is illegal and cannot be sustained. In the reported case of Al-Hilal Motors Stores and another versus Collector Sales Tax and Central Excise (East) and another, 2004 PTD 868 it has been held as under:-

"It is an 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. There is no room for any intendment

and there is no presumption as to tax. In the absence of any deeming provision the Revenue is required to establish that a transaction fails within the parameters of taxable supplies or in furtherance of any taxable activity, failing which the sales tax imposed on the basis of some assumption or presumption not warranted in law, shall always be struck down. In the present cases it is apparent that except discovering certain cash-credits entries in the books of the appellant, the Revenue Officers have not been able to produce any material to show that the said amounts are in any way linked with the taxable supplies or with any taxable activities or present on amount on account of any business activity". In the reported case the assessment was passed only on the basis of entries available in the bank statement. In the instant case the assessment was made only on the basis of two entries available in the audited accounts.

(b) The AO in sub para (A) of para 9 of the OIO stated that the *"RP (Registered Person) was asked to produce the agreements related to their purchases, which would be the vital information in this case, but they failed to produce any document regarding their purchases"*. From this it is apparent that no material except the audited accounts connecting the said entries of audited accounts with receiving, providing or rendering services was available with the AO and issuing such SCN amounted to shooting in Dark.

(c) The AO while determining the value of service ignored the proviso to clause (b) of sub-rule (2) of rule 36 of the Rules which provide the mechanism of calculating tax in case where there is no formal agreement or the agreement does not specify the amount of consideration. In the instant case the appellant could not produce the agreements despite being asked by the Assessing Officer In case of non-availability of the agreement the value of the service was to be calculated in terms of proviso to clause (b) of sub-rule (2)

of rule 1 of the Rules, which provides that *"in case where there is no formal agreement between the service provider and the service recipient or in case where agreement between the service provider and the service recipient does not specify the amount of the considerations like franchise fee, royalty, technical fee, network fee or intellectual property transfer/usage/enjoyment fee etc., the value of the service shall be an amount equal to 10% of the turnover of the franchises or the recipient of the intellectual property services fee for the tax periods for which the tax is payable"*.

(d) In view of the above discussion it is held that the tax could not be levied only on the basis of the entries in the audited account without linking/connecting the same to the providing or rendering of services.

(16) **Point No. (v) Whether the services provided outside Sindh can be taxed in Sindh.**

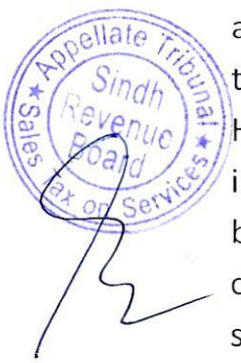
(a) The appellant had produced copies of agreements to show that the services were also provided outside Sindh. While taxing the services provided by the appellant outside Sindh the AO ignored the provision of sub-section (3) of section 3 of the Act which provides that *"for the purpose of sub-section (2), where a person has a registered office or place of business in Sindh and another outside Sindh, the registered office or place of business in Sindh and the outside Sindh shall be treated as separate legal persons"*.

(b) From the perusal of this provision it is clear that if the services were provided from a place of business outside Sindh the same has to be considered as separate legal person and the services cannot be taxed in Sindh.

(17) **Point No. (vi) Whether taxing acquiring and providing same service amounted to double taxation.**

(a) The appellant has taken a plea that a service was taxed twice, i.e. at the stage of receiving as well as on providing or rendering which amounts to double taxation. The double

taxation is neither prohibited under the Act nor the Constitution of 1973. It is a paramount principle of law, established and settled by the mandate of the dictum of the Superior Courts that the rule of avoidance of double taxation is merely a rule of construction; therefore, it ceases to have application when the legislature expressly enacts law, which results in double taxation of the same service. However in the absence of clear provisions stipulating double or multiple levies, the Courts must lean in favour of avoiding double taxation. In the case reported as Allied Bank Limited versus District Officer Revenue and others PLD 2011 Lahore 402 the Lahore High Court has held that in absence of clear provisions stipulating double or multiple levies, the court must lean in favour of avoiding double taxation. There can be double taxation if the legislature has distinctly and expressly enacted it. However in the absence of such enactment the court has to interpret the provisions in the manner where they cannot be so interpreted as to tax the subject twice. In the instant case as discussed above the tax can be levied on receipt of service in Sindh as well as providing or rendering the services in Sindh and this cannot be termed as double taxation.



(b) The purpose of levy of SST in VAT mode was to allow adjustment of sales tax paid in acquiring services or goods. Due to adjustment of sales tax (input tax) earlier paid from the SST (output tax) it cannot be said that levying tax on acquiring as well as on providing service was double taxation. The difficulty in this case is that the service involved in this appeal is liable to be reduced at the rate of 10% and appellant was deprived from claiming input tax adjustment in view of clause (j) of sub-section (2) of section 15A of the Act.

(c) In view of the above discussions it is held that in the instant case levying tax on acquiring as well as providing service does not amount to double taxation.

(18) **Defective Show-Cause Notice.**

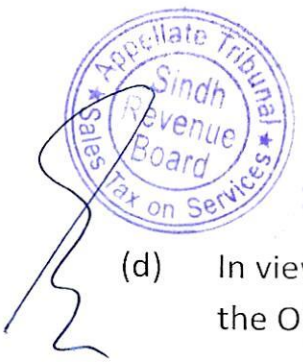
(a) We have considered the contents of SCN issued by the department to charge tax on acquiring as well as providing or rendering intellectual property service under sub-section (1) of section 23 of the Act without considering that no assessment order can be passed against the appellant in the capacity of recipient of service in Sindh. The SCN was defective as no other provision for assessment and recovery of tax from service recipient was invoked. Since the SCN was defective the OIO and OIA cannot be sustained to the extent of assessment of tax on acquiring of service. This view gains support from the case reported as **Caretex versus Collector, Sales Tax, 2013 PTD 1536** wherein it was held that show-cause notice is not a casual correspondence or a tool or license to commence roving inquiry into the affairs of the tax payer based on assumption and speculations but is a fundamental document that carries definitive legal and factual position of the department against the tax payer.

(b) The SCN being fundamental document thus it has to comprehensively describe the case against the tax payer with reference to the material collected against it so that the tax payer may be able to prepare its defence. Thus the tax payer was required to be confronted with the specific provision of law under which the tax was to be assessed and recovered. The confrontation of specific provision of law is not a technicality but goes to the roots of the SCN. Unless specific provision of law is mentioned in the SCN the tax payer cannot be able to take a proper defence. In the reported judgment of **WAK Limited versus Custom, Central**

Excise and Land Customs, 2018 PTD 253, Lahore High Court has held that Show-cause notice is a serious business and not a casual correspondence and its purpose is to put the person on notice about the allegation for which the authorities intend to proceed against him.

(c) In the reported case of **Assistant Collector Customs and others versus Khyber Electric Lamps and 3 others, 2001 SCMR Page 842** it has been held as under:-

> *"It is well-settled proposition of law that a thing required by law to be done in a certain manner must be done in the same manner as prescribed by law or not at all. Since prerequisite of show-cause notices as required by law have not been served on the respondents, therefore, no straightforward demand notice for payment of alleged short levy could be issued".*



(d) In view of the above discussions since the SCN was defective the OIO and OIA cannot be sustained

(19) **Non-Speaking Order-In-Appeal.**

(a) Before parting with this order we want to point out that the OIA passed by Commissioner (Appeals) was a non-speaking order. The Commissioner (Appeals) has without making any change has simply copied and pasted the contents of OIO in para 4 to 7 of the OIA. There appear no independent discussions or application of mind on the part of Commissioner (Appeals) on the issues involved in the case. Such order which was wholly based on the contents of the OIO cannot be sustained since non-speaking order is not a legal order. In the reported case of Mollah Ejhar Ali Versus Government of East Pakistan, PLD 1970 SC 173 it has been held as under:-

> *"A Judicial order must be a speaking order manifesting by itself that the Court has applied its mind to the resolution*

of the issues involved for their proper adjudication. The ultimate result may be reached by a laborious effort, but if the final order does not bear an imprint of that effort and on the contrary discloses arbitrariness of thought and action, the feeling with the painful results, that justice has neither been done nor seen to have been done is inescapable. When the order of a lower Court contains no reasons, the appellate Court is deprived of the benefit of the views of the lower Court and is unable to appreciate the process by which the decision has been reached.

(b) In the reported case of Collector Customs, Sales Tax and Central Excise, Karachi versus Mudassir Traders, Karachi, 2006 PTD 146 it has been held as under:

"A perusal of the above findings shows that it is bereft of any reason, which is condition precedent for the sustainability of a judicial order. It is violative of the provisions contained in section 24A of the General Clauses Act, 1897.

On the basis of slipshod finding without any reason, it is not possible for this Court to give opinion on the point of law arising out of the order of Tribunal.

In the above circumstances, we set aside the impugned order partly to the extent of finding contained in paragraph 6 of the judgment and the consequential order in paragraph 7 of the said order. The case is remanded back to the Customs, Excise and Sales Tax Appellate Tribunal, Karachi Bench-III with the direction to re-hear the parties on the above said issue only and decide the issue afresh by a speaking order".

Apparently the Commissioner (Appeals) had failed to apply his mind and failed to exercise jurisdiction vested in it fairly and in accordance with law and the order passed without proper application of mind cannot be sustained.

(20) In view of the discussions on points mentioned above we are satisfied that the OIO and OIA are not sustainable in law and are thus annulled. The case is remanded to the Assessing Officer to pass fresh order in

respect of providing of intellectual service in Sindh after hearing the parties and after considering the following :-

(a) Call all the agreements of purchase and sale of intellectual property services from the appellant. If the appellant fails or refuses to provide the agreements the adverse inference as provided in Article 129 (g) of Qanoon-e-Shahadat Order, 1984 shall be drawn against the appellant and value of service be determined as per mechanism provided in rule 36 of the Rules.

(b) Call all the details and materials from the appellant for providing intellectual property services in Sindh and outside Sindh and after proper bifurcation, the tax may only be charged on the portion of services provided in Sindh.

(21) In view of the above the appeal is disposed of in terms of para 20 above. The copy of the order may be provided to the authorized representatives of the parties.

(Imtiaz Ahmed Barakzai)
Member Technical

(Justice® Nadeem Azhar Siddiqi)
Chairman

Karachi
Dated: 28.02.2020

Certified to be True Copy

REGISTRAR
APPELLATE TRIBUNAL
SINDH REVENUE BOARD

Copy for compliance:

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

Order issued on 13/03/2020

Registrar

Copy for information to:-

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

Order Dispatched on 13/03/2020

Registrar