

Original file

**BEFORE THE APPELLATE TRIBUNAL SINDH REVENUE BOARD AT
KARACHI**

DB-I

APPEAL NO. AT-09/2020

M/s Security & Management Services (Pvt.) Ltd.....Appellant

Versus

Assistant Commissioner (Unit-15), SRB, Karachi.....Respondent

Date of Filing: 12.03.2020

Date of hearing: 02.09.2020

Date of Order 14.09.2010

Mr. Adeel Siddiqi (ITP) & Mr. Hassan Raza (ITP) for appellant.

Ms. Uzma Ghory AC-DR and Mr. Rashid Ahmed AC-SRB for respondent.

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.32/2020 dated 28.02.2020 passed by the Commissioner (Appeals-I), SRB in Appeal No. 2547/2018 partly confirmed the Order in Original (hereinafter referred to as the OIO) No. 724/2019 dated 22.10.2019 passed by the Assistant Commissioner-Unit-15, (Mr. Mehrab Khan) SRB, Karachi.



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02. The facts of the case as mentioned in the OIO are that the Appellant was registered with SRB and principally engaged in service provided or rendered by security agencies covered under Tariff Heading 9818.1000, of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as the Act),

03. It was further mentioned in the OIO that appellant had received the taxable service of "franchise" from its non-resident company i.e. M/s Torres Services International Limited (Franchiser), incorporated in United States of America. The said franchise services fell under Tariff Heading 9823.0000 of the Second Schedule to the Act and defined under section 2(46) of the Act read with rule 36 of the Sindh Sales Tax on Services Rules, 2011 (hereinafter referred to as the Rules) The franchise services are chargeable to Sindh Sales Tax (SST) at the rate of 10% with effect from 01.07.2011.

04. It was alleged in The OIO that from perusal of the Annual Audited Accounts for the years ended 2014, 2015, 2016, 2017 and 2018 it was revealed that the registered person had paid Technical Fee to its Franchiser amounting to Rs.69,855,513/-, Rs.70,068,732/-, Rs.105,333,324/-, Rs.97,716,679/- and Rs.89,532,654/- respectively. Whereas, during scrutiny of the SST returns filed by registered person for the same tax periods, it was revealed that the registered person had failed to deposit the SST amount of **Rs.43,250,690/-** [(69,855,513+97,716,679+89,532,654)]*10%] on account of technical services received by them.

05. A Show Cause Notice (SCN) dated 11.05.2019 was served upon the appellant to explain as to why the tax liabilities mentioned in para (4) above may not be assessed and recovered in terms of the provisions of section 23(1) and 47(1A) of the Act. Moreover in addition to this an liability of default surcharge under section 44 of the Act and penalties may not be created against the appellant under Serial No.3, 6(d), (11) and (13) of the Table under section 43 of the Act. The appellant filed written reply dated 19.06.2019 stated therein as under:-

(a) That the company had negotiated contract with US embassy to render security services which are specialized in nature, and skills are required as per the standards of US Consulate. Therefore, the company has entered in arrangement with Torres Advance Enterprise Solution LLC (Torres) (Non-Resident) US based company for providing training on required high profile security standards as set in US.



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(b) The Services relating to such training are not chargeable to sales tax on services in the Sindh Province nor covered under Second Schedule to the Act. Moreover, the term 'Technical Fee' as mentioned in financial statement was a misnomer and the same would be corrected in subsequent financial statements.

06. The Assessing Officer after hearing passed OIO for recovery of Rs.43,250,690/= from the appellant alongwith default surcharge and imposed penalties of Rs.2, 162,535/=, 43,250,690/=, Rs.10,000/= and Rs.4,325,069/= respectively under Serial No. 3, 6 (d), 11 and 13 of Table under section 43 of the Act.

07. The said OIO was challenged by the appellant by way of filing appeal before the Commissioner (Appeals), who dismissed the appeal and upheld the OIO to the extent of principal amount of tax and penalties as mentioned at Serial No. 3 and 11 of Table under section 43 of the Act and reduced the penalties levied at Serial No. 6(d) and 13 of Table under section 43 of the Act. The said OIA has now been challenged before this forum.

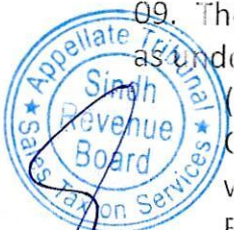
08. That after filing of the appeal the appellant filed following additional grounds on 02.04.2010 that:-

(i) The order passed by the Ass tant Commissioner (Unit-15) was without lawful jurisdiction.

(ii) The appellant craved permission to add, alter amend or change any or all of the grounds of appeal at any time before or at the time of hearing of appeal.

09. The learned representative of the appellant Mr. Adeel Siddiqui, ITP submitted as under:-

(i) The appellant had a contract for providing security services to US Consulate in Pakistan for which standardized skills were required world-wide. The appellant had procured training services from "Torres Advanced Enterprise Solutions, LLC, USA" a non-resident company which was wrongly mentioned as "Technical Fee" in the Annual Audited Accounts and was wrongly taxed invoking Tariff Heading 9823.0000 (Franchise Services).



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(ii) The Training Services were covered under Tariff Heading 9848.0000 (Training Services) and were not taxable during the tax periods 2014 to 2018 as involved in this appeal. However, such Tariff Heading pertaining to Training was brought under tax net effective from 5th July, 2019.

(iii) The OIO was passed in slip shoe manner without proper inquiry or perusing the agreement between the appellant and non-resident company. He also submitted that despite providing the copy of Agreement to Commissioner (Appeals) under cover of letter dated 02.01.2020 (Copy placed on record) the same was not considered.

(iv) At the relevant time when SCN dated 11.05.2019 was issued and OIO dated 22.10.2019 was passed the jurisdiction to deal with cases of Franchise was with AC-Unit-21, whereas, the SCN was issued and OIO was passed by AC-Unit-15 who was seized with the powers to decide case of "Security Agencies" and not "Franchise".

(v) In case of "Franchise Services" the franchisee was authorized or granted with right to perform business activities or services against consideration in the form of technical fee, management fee or royalty etc. However, in the instant case, appellant was not grantee of any authority or right by the non-resident company to provide services associated with it, neither such training services associated with non-resident company were rendered by the company. The training service was actually rendered by the non-resident to the appellant against consideration of 5% of invoice value as mentioned in clause 3.5 of the agreement. In the absence of granting any right or authority a service cannot be categorized as franchise services. Therefore, chargeability of sales tax under Tariff Heading 9823.0000 "franchise services" was not valid.



The learned representative of SRB-Respondent submitted as under:-

(i) The Notification dated 09.07.2018 was issued for assigning jurisdiction to the Officers of SRB. As per Notification Unit-15 was assigned the jurisdiction of security agencies and others and Unit-21 was assigned the jurisdiction of franchise and others.

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(ii) As per para 2 of the Notification dated 09.07.2018 a service provider engaged in the economic activity of providing or rendering more than one taxable service, as specified against Unit No. 1 to 32 (except unit No. 24) in column (3) of the above Table, was to be placed in the jurisdiction of the Unit, specified in column (2), relating to the service which was his principal activity as per registration particulars.

(iii) The appellant was registered as security agency under Tariff Heading 9818.1000 and the SCN was issued and OIO was passed by the AC-Unit-15 having jurisdiction to deal with the cases of security agencies. The respondent in support of his contention relied upon the Notification dated 09.07.2018 through which jurisdiction to deal with cases was assigned to the Officers of SRB.

(iv) The Notification dated 09.07.2018 was amended vide Notification dated 20.11.2018 and jurisdiction to deal with the case of Unit-15 was assigned to Mr. Sarmad Ali Wassan, AC and Mr. Amiruddin, AC. He placed on record the copy of Gazette Notification dated 05.03.2020 in which SRB Notification dated 20.11.2018 was published along with copy of Office order dated 23.11.2018.

(v) That in this instant case registered person is principally engaged in service activity of Security Agency Tariff Heading 9818.1000 and is the recipient of franchise services from non-resident. Thus the AC-Unit-15 had rightly exercised jurisdiction and issued SCN and passed OIO.

(vi) The appellant failed to submit copy of agreement signed with their non-resident services provider thus the actual nature of service could not be identified.

(vii) The appellant mentioned technical fee in the Annual audited accounts for consecutive four (04) years which is sufficient proof that franchise services were acquired from a non-resident.

11. The learned representative of the appellant in rebuttal submitted as under:

(i) The learned AC-SRB wrongly placed reliance on para (02) of the Notification No.SRB-3-4/26/2019 dated 09th July, 2018 through which the jurisdiction was assigned to officer over other services in whose jurisdiction

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principal activity of the taxpayer fell. In this connection it was stated that officer having jurisdiction over principal activity can exercise the jurisdiction over other activity if the SCN was issued in respect of principal activity along with other secondary activity.

12. We have heard the learned representative of the parties and perused the record made available before us.

13. The department had charged tax under Tariff Heading 9823.0000 (franchise service) read with sub-section (46) of section 2 of the Act and Rule 36 of the Rules. The contention of the appellant was that it had not received the franchise services abroad but has merely received training services. The appellant at the original stage had not produced any agreement to show the actual nature of services acquired from abroad. The copy of agreement was placed before us and the learned representative of the appellant submitted that the same was also provided before the Commissioner (Appeals) who ignored the same and placed a photocopy of the letter dated 02.02.20 under cover of which the photocopies of agreement, invoice and proof of payment were provided to AC-Unit-15.

14. The appellant has challenged the jurisdiction of the concerned AC before us who has issued SCN and passed OIO. The learned representative of the appellant submitted that the ground relating to jurisdiction is a legal ground and can be taken at any stage of the proceedings. He also submitted that to hear and decide the additional ground no factual inquiry is required and matter can be resolved on the basis of the Notifications issued by SRB. The learned representative of the appellant relied upon the earlier Order of the Tribunal in Appeal No. AT-62/2017, in case of M/s Interocean Cargo Services (Pvt) Ltd. Vs Commissioner-III, SRB, Karachi.

15. The learned AC however raised objection and submitted that at this belated stage the ground relating to jurisdiction could not be raised. He also submitted that the Officer who had issued SCN and passed OIO was fully competent to do so under the Notifications issued by SRB.

16. The ground relating to jurisdiction is a legal ground and no detailed enquiry is required and this ground can be raised at any stage of proceedings. This ground was not taken in the appeal filed before Commissioner (Appeals) nor before this Tribunal initially. However, the ground of jurisdiction was taken before us for the first time and the ground was allowed to be raised at this stage since the same is a

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legal ground and could be raised at any stage of proceedings. 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.*

17. It is pertinent to mention here that appeal is the continuity of original proceedings and the order of original forum and first appellate forum merge with the order in appeal passed by the Tribunal. However the order which remain in field is the order of Tribunal subject to the order in referential jurisdiction.

18. In view of the above discussion the appellant was allowed to raise additional ground. We will first take up the additional ground filed by the appellant concerning the jurisdiction of the concerned AC who issued SCN and passed OIO.

19. Section 34 of the Act provides that for the purpose of this Act, the Board may, by notification in the Official Gazette, appoint any person in relation to any area, any case or class of cases specified in the notification to act as an officer of the Board. Section 35 of the Act provides that any officer of the SRB appointed under section 34 shall exercise such powers and discharges such duties as are conferred or imposed upon him under this act and rules made thereunder. Section 36 of Act provides that Board may, by notification in the Official Gazette and subject to such limitations or conditions as may be specified therein, empower the Officers of SRB to exercise powers by name or designation.

20. From the perusal of the above provisions of the Act it appears that the powers can be entrusted upon the officers of SRB by the Board by notification in the official gazette. The notification in exercise of powers under section 34 of the



Act was issued by the Board on 09.07.2018 through which the powers and functions of officers of SRB were assigned to the Commissioners specified in the column (2) of the notification in respect of functions and description, specified in column (3) of the notification. Unit No.15 was entrusted with the powers to deal with the cases of Security Agencies and Unit-No.21 was entrusted with the powers to deal with case of Franchise and others.

21. The other notification of the same date was issued in exercise of powers under section 34 and 35 of the Act and Mr. Asad Raza, Assistant Commissioner was assigned to exercise jurisdiction relating to Unit-15 (Security Agencies) and Mr. Turab Ali, Assistant Commissioner was assigned to exercise jurisdiction relating to Unit -21 (Franchise). Subsequently vide Office Order dated 23.11.2018 issued by Commissioner-II, SRB jurisdiction to deal with cases of Unit-15 was assigned to Mr. Sarmad Ali Wasan, Unit Incharge to deal with cases of registered person of Alphabets M to Z and Mr. Amiruddin Kolachi to deal with the cases of registered persons of Alphabets A to L.

22. The SCN dated 11.05.2019 was issued by Mr. Sarmad Ali Wasan, AC under the specific Tariff Heading 9823.0000 (Franchise Services). In the show-cause notice it was alleged that appellant had paid technical fee to M/s Torres against the services received. The SCN was silent with regard to non-payment of tax on providing security agency services. The appellant had got registration under specific Tariff Heading 9818.1000 (Security Agencies Services) and there was also no allegation against the appellant that it had not discharged its obligations in relation to security agencies.

23. The OIO dated 22.10.2019 was passed by Mr. Mehrab Khan, AC for determination of SST in respect of franchise services and not for security agencies services. From this it is apparent that Mr. Sarmad Ali Wassan, AC, Unit-15 was not authorized by the Board to deal with the case of Franchise Services which at the relevant time were assigned to Unit-21. The SCN was thus issued by an Officer who was not authorized to issue the same.

24. The exercise of jurisdiction under the Act is subject to issuance of notification in the official gazette by the Board without which the officers cannot exercise jurisdiction. The issuance of notification for the purpose of exercise of jurisdiction appears to be mandatory condition which cannot be waived or ignored. Section 34 and 35 of the Act regulate and specify the jurisdiction of the Officers of SRB. Section 35 of the Act clearly provides that an officer of SRB appointed under



section 34 shall exercise such powers and discharge such duties as, are conferred or imposed upon him under the Act and rules made thereunder. At the date of issuance of SCN the officer posted in Unit-15 was not authorized to deal with the cases of Franchise Service.

25. In the reported case of Izhar Alam Faruqi Advocate versus Sheikh Abdul Sattar Lasi and others 2008 SCMR 240 it has been held as under:-

"This is an established law that jurisdiction cannot be assumed with the consent of parties and notwithstanding the raising of such an objection by the parties, the forum taking cognizance of the matter must at the first instance decide the question of its jurisdiction. It was further held that there can be no exception to the principle that an order passed or an act done by a court or a tribunal not competent to entertain the proceedings is without jurisdiction and that it is mandatory for the court or tribunal as the case may be to attend the question of jurisdiction at the commencement of the proceedings because the jurisdictional defect is not removed by mere conclusion of trial or enquiry and objection to the jurisdiction can be raised at any subsequent stage".

26. It is pertinent to point out that the Notifications dated 09.07.2018 and 08.07.2019 were not published in the Official Gazette as no copy of the same was produced. The AC had only produced the copy of Official Gazette dated 05.03.2020 wherein the Notification dated 20.11.2018 was published. The Notification Dated 09.07.2018 was not published in Official Gazette. The jurisdiction without issuance of proper notification by the Board and its publication in the Official Gazette cannot be assigned to the officers of SRB. The Commissioner was not authorized to assign jurisdiction to officers of SRB vide Office Order dated 23.11.2018. The issuance of Notification under section 34 and 35 of the Act appears to be mandatory for exercise of such jurisdiction. The Honorable Supreme Court in the case of Izhar Alam Farooqi supra has relied upon the reported case of Rashid Ahmad versus State PLD 1972 SC 271 in which it was held as under:-

"If a mandatory condition for the exercise of a jurisdiction before a court, tribunal or authority is not fulfilled, then the entire proceedings which follow become illegal and suffer from want of jurisdiction. Any orders passed in continuation of these proceedings in appeal or revision equally suffer from illegality and are without jurisdiction".



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27. In the reported case of Ms. Aluminum Processing Industrial International (Pvt) Ltd. Versus Pakistan through Chairman Central Board of Revenue 2011. PTD 2128 the Honorable High Court of Sindh had held as under:-

"It is a settled proposition of law that the authority dealing with a matter must possess the jurisdiction to deal with the same and if such authority does not have the power the initiation of proceedings are liable to be quashed being coram-non-judice and non-est in the eyes of the law.

28. The AC has tried to take shelter under para 2 of the Notification dated 09.07.2018 and submitted that the AC having jurisdiction to deal with the cases of principal activity can also deal with the cases of other activity. Para 2 is read as under

"Where a service provider is engaged in the economic activity of providing or rendering more than one taxable service, as specified in column (3) of the above table against the Units 1 to 32 (except Unit-24 and Unit No.24A) he shall be placed in the jurisdiction of the Unit, specified in the column (2), relating to the service which is his principal activity as per his registration particulars.

Para 2 will be applicable only when a registered person is engaged in providing more than one service and also if tax was demanded in respect of more than one services. In the instant case only franchise services was involved. Thus if only one service was involved the AC who was authorized to deal with the cases of such service could only exercise such jurisdiction.

29. The next question is whether the appellant had paid "training fee" or "technical fee" as reflected in their accounts. The appellant produced photo copy of the agreement entered into between the appellant and M/s Torres Advanced Enterprises Solution (hereinafter referred to as M/s Torres) in support of its contention. We have perused the photocopy of the agreement before us containing Clause 3.5 Logistical and Training Services, which read as under:-

3.5 *Logistical and Training Services*

Contract Executor shall provide certain logistical and training services including training local guard forces in accordance with the requirements of the Contract; maintaining all permits, licenses, and other authorizations necessary or desirable for the conduct of Contract executor's business and performance of the Contract; and causing to comply with all laws applicable to the performance of the



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Contract. To maintain standard of efficiency, 120 hours training according to US Diplomatic Service Standards will be conducted for all persons of all categories every year. For this an amount of 5% of invoice value, as adapted for number of personnel which keeps charging, has been included as authorized by Torres AES to conduct the training and carrying out all assignment.

30. The above clause is very vague and ambiguous and consists of two parts. First part deals with the training to be provided by the appellant to the local guard forces and the second part deals with 120 hours training according to US Diplomatic Service Standards to be conducted for all categories every year. It is not mentioned in the agreement whether the training is to be conducted in Pakistan or abroad and it was also not mentioned whether for the purpose of training the staff of Torres will come to Pakistan or the guards will travel abroad for obtaining such training.

31. We have also examined the other aspects of the Agreement. It was not executed on any stamp paper and it was not known where it was executed and signed. Each page had not been signed by the executants despite mentioning on the last page of the agreement that the same was signed in "witness whereof" but no signatures of witnesses are available. As per the requirement of Article 17 (2) (a) of Qanun-e-Shahadat Order, 1984 matters pertaining to financial or future obligations, if reduced in writing the instrument shall be attested by two witnesses. In the reported case of Manzoor Hussain versus Haji Khushi Muhammad, 2017 CLC 70 it was held as under"

"parties should sign each page if document is written on more than one page".

In another reported case of Ferzand Ali Vs Khuda Baksh, PLD 2015 SC 187 it was held that as under:-

"it is settled law that an agreement to sell an immovable property squarely falls within the purview of the provisions of Article 17 (2) of the Qanun-e-Shahadat Order, 1984 and has to be compulsorily attested by two witnesses and this is sine qua for the validity of the agreement. For the purpose of proof of such agreement it is mandatory that two attesting witness must be examined by the party to the lis as per article 79 of the order ibid".

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In view of the above it is held that above clause is not sufficient to hold that the amount paid to Torres was on account of training fee.

32. The department had charged tax under Tariff Heading 9823.0000 (franchise service) read with sub-section (46) of section 2 of the Act and Rule 36 of the Rules. Sub-section (46) of section 2 of the Act read as under:-

"(46) "franchise" means an authority given by a franchiser, including an associate of the franchiser, under which the franchisee is contractually or otherwise granted any right to produce, manufacture, distribute, sell or trade or otherwise deal in or do any other business activity in respect of goods or to provide service or to undertake any process identified with the franchiser, whether or not against a consideration or fee, including technical fee, management fee, or royalty or such other fee or charges, irrespective of the fact whether or not trademark, service mark, trade name, logo, brand name or any such representation or symbol, as the case may be, is involved.

The definition of franchise is very exhaustive. The instant case is falls within the definition of franchise since the meaning of *"otherwise deal in or do any other business activity in respect of goods or to provide service or to undertake any process identified with the franchiser"*. The appellant is providing security services which were identified with the activities of Torres **and apparently** for that purpose technical fee was paid.

33. The agreement produced by the appellant have other clauses, which provides the duties of the contractors (Torres). Clause 4.2 and its sub-clauses are produced as under:-

Contractor shall;

4.2.1 Function as the secondary recruiter for management personnel on the Contract,

4.2.2 Conduct six (5) month quality control reviews,

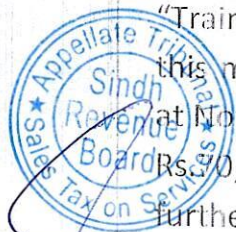
4.3.3 Prepare invoices to the Contracting Authority,

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- 4.3.4 Support preparation of Proposal and Pricing for the contract bidding in line with RFP and any other requirement of the contract,
- 4.3.5 Provide quality control of manning, training and equipping the contract,
- 4.3.5 Maintain regional program staff in Islamabad at its own cost and discretion and other locations for purposes of contract oversight and quality control of the program.
- 4.3.6 Receive cash from payment of the contract monthly invoices and remit share to Contract Executor.
- 4.3.7 Recruit, hire, and compensate the Project Manager for this project who shall serve as the primary contract with the government customer for all contract related matters and who shall be exclusively authorized to enter into or contractual agreements with the government customer with approval from the Contractor's Senior Program Manager in Falls Church, VA and consultation with the Contract Executor.
- 4.3.8 Provide GEMS equipment to the Contract Executor for installation".

From the above it is apparent that under the contract M/s Torres was required to provide various types of services to the appellant for which the technical fee and management fee was paid by the appellant to M/s Torres.

34. The next contention of the appellant was regarding "Technical Fee" which according to the appellant was mistakenly mentioned in the accounts instead of "Training Fee". However, it appears illogical that the appellant had committed this mistake for four (04) consecutive years. The "Technical Fee" was mentioned at Note 18 in the Statement of Accounts at Rs.105,333,324/= for year 2016 and at Rs.70,068,732/= for the immediately preceding year. The "Technical Fee" is further explained in Note 18.1 which is an explanatory note that it represented technical fee paid to M/s Torres. Since this has been clearly explained in the audited accounts as "Technical Fee". Thus in view of Prudential Regulations this fact cannot be denied. In the instart case documentary evidence is available in the shape of agreement and audited accounts. Although the agreement appears to be doubtful the only reliable documentary evidence left is the audited



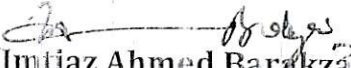
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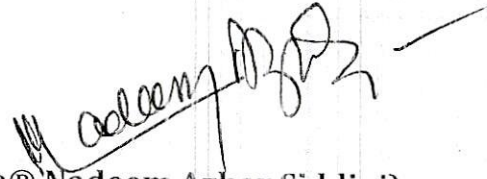
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accounts. Since this fee has been claimed as "Technical Fee" in the audited accounts for four consecutive years thus the contention of the appellant seems to be afterthought and its assertion cannot be accepted, as it has been proved that franchise services were acquired against payment of technical from a non-resident.

35. We are satisfied that the SCN was issued without lawful authority and all proceedings initiated or undertaken in consequence thereof including the OIO and OIA are also without lawful authority. The appeal is allowed and in consequence thereof the OIO and OIA are annulled and set-aside. However, since the orders are annulled on the point of jurisdiction the department is at liberty to issue fresh SCN notice to the appellant on the basis of audited accounts.

36. The appeal is disposed of in above terms. Copy of the order may be supplied to the learned authorized representative of the parties.


(Imtiaz Ahmed Barakzai)
TECHNICAL MEMBER


(Justice® Nadeem Azhar Siddiqi)
CHAIRMAN

Karachi:

Dated: 14.09.2010

Certified to be True Copy

Copy Supplied for compliance:

- 1) The Appellant through Authorized Representative.
- 2) The Assistant Commissioner, SRB.

Copy for information to:-

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


REGISTRAR
APPELLATE TRIBUNAL
SINDH REVENUE BOARD

Order issued on 24/09/2010


Registrar

Order Dispatched on 24/09/2010


Registrar