

(Quard file)

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

**DOUBLE BENCH**

**APPEAL NO. AT-33/2020**

M/s Clicksat (Pvt.) Ltd.  
Karachi.....Appellant

**Versus**

Assistant Commissioner (Unit-01), SRB,  
Karachi.....Respondent

Date of Filing of Appeal: 05.10.2020

Date of Hearing: 20.01.2021

Date of Order: 10.02.2021

Mr. Yousuf Ali, Advocate for Appellant.

Mr. Zain Manzoor, 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.72/2020 dated 11.09.2020 passed by the Commissioner (Appeals) in Appeal NO. 05/2019 filed by the Appellant against the Order-in-Original (hereinafter referred to as the OIO) No. 1051/2018 dated 05.01.2019 passed by Mr. Vickey Dhingra Assistant Commissioner, (Unit-01) SRB Karachi.

*M. Azhar Siddiqi*

*M. Azhar Siddiqi*  
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02. The brief facts as stated in the OIO were that the appellant was registered with SRB on 18.03.2014 for providing telecommunication services including internet and satellite services chargeable to Sindh Sales Tax (SST) under Tariff Heading (TH) 98.12 and sub-Tariff Heading thereof of the Second Schedule to the Sindh Sales Tax on Services Act, 2011 (hereinafter referred to as the Act).

03. It was alleged in the OIO that the respondent during the tax periods from July-2013 to June-2017 (60 tax periods) had provided taxable services and received the consideration to the tune of Rs.156,776,402/- involving SST of Rs.29,749,849/-. However, it had only declared and paid SST of Rs.3,182,580/-, thereby paying short SST at Rs.32,932,429/-. Details are given in Table Number 01 as under:-

Table No. 01					
Description	July 2013 to June 2014	July 2014 to June 2015	July 2015 to June 2017	July 2016 to June 2017	Table
Revenue	30,000,000	25,595,555	31,564,529	69,616,318	156,776,402
SST @ 19.5%/18%/19%	19.50%	19.50%	18.00%	19.00%	
Sub-Total	5,850,000	4,991,133	5,681,615	23,227,100	29,749,849
Less: declared with SRB	-	(627,255)	(735,267)	(1,820,058)	(3,182,580)
Short Paid	5,850,000	5,618,388	6,416,882	15,047,158	32,932,429



04. It was further alleged that the respondent entered into agreement with UAE bound company namely M/s Star Satellite Communication Company PrJSC, (which was not a resident person) through which the respondent has acquired the satellite services. In terms of section 9(2) read with section 3(2) of the said Act-2011, the liability to pay the SST was on the person acquiring or receiving the services. Details are given in Table No.02 as under:-

Table No. 02				
Description	July 2014 to June 2015	July 2015 to June 2016	July 2016 to June 2017	Total
Yahsat Bandwidth Cost	12,770,881	14,355,495	30,863,649	57,990,025
SST @ 19.5%/18%/19%	19.50%	18.00%	19.00%	

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Payable Amount of SST	2,490,322	2,583,989	5,864,093	10,938,404	
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05. It was further alleged that while perusing the SST profile of the appellant it was revealed that the appellant had filed "Null" returns for the tax periods February 2014 to February 2015 but it had failed to e-file the returns for the tax periods July 2013 to January 2014.

06. The appellant was served with a Show-Cause Notice (SCN) dated 30.3.2018 under section 23 of the Act to explain as to why the SST amounting to Rs.43,870,833/- should not be assessed and recovered from it, alongwith default surcharge under section 44 of the Act. Moreover it was required to explain as to why penalties under Serial No.3, 11, 12 of section 43 of the Act should not be imposed upon it.

07. The appellant had submitted before the Assessing Officer (AO) that it had office located outside Sindh thus the services were provided outside Sindh. It was further stated that during the tax periods 2013-14 no telecom services were provided but instead only consultancy services were provided to M/s Redtone Telecommunication as per agreement. It was further stated that out of revenue of Rs. 156,000,000/- only Rs.17,088,277/= was generated from services provided in Sindh and SST of Rs.3,182,610/= was deposited thereon. It was further submitted that services were acquired from M/s Yahsat for providing bandwidth services all over Pakistan therefore the whole amount could not be taxed by SRB. It was further stated that the salaries was included in the bandwidth cost.

08. The (AO) passed OIO directing the appellant to deposit (SST) amounting to Rs.42,820,832/= along with default surcharge (*to be calculated at the time of payment*) on the value of services. The AO also imposed the penalty of Rs.141,042/= under Serial No. 3 of section 43 of the Act and Rs.200,000/= under Serial No. 11 of section 43 of the Act.

09. The appellant challenged the said OIO before the Commissioner (Appeals) by way of filing of appeal, who maintained the OIO, alongwith default surcharge and penalties imposed by the AO.



09. Mr. Yousuf Ali, Advocate for appellant submitted that Order-in-Appeal (OIA) was passed beyond the period of 180 days as provided under sub-section (5) of Section 59 of the Act. He submitted that the appeal was filed before Commissioner (Appeals) on 10-01-2019 and was decided on 11-09-2020 thus total 610 days were consumed, out of which the appellant obtained adjournments of 257 days and the Commissioner (Appeals) had excluded 75 days on account of Lockdown and 60 days were extended for finalizing the appeal. He further submitted that despite exclusion of the above periods the OIA was time barred. He further contended that in any case the time for finalizing appeal could not exceed 180 days which had expired on 22-03-2020. However, the extension in time was made on 14.07.2020 in absence of the appellant without assigning any reason and without supplying the copy of extension order.

10-. Mr. Yousuf Ali, Advocate further submitted that appellant was providing Internet Services in various parts of Pakistan and had paid SST on the value of services provided in Sindh but the department had levied SST on the basis of gross revenue reported in the audited financial statements for the periods from July, 2013 to June, 2017. He further submitted that all invoices origin wise were provided to the learned AO in five box files for bifurcation of revenue. However, the AO in para 14 of the OIO taxed the gross revenue on the presumption that "since all invoices were raised or issued from office located in Karachi which means that all services were originated or initiated from Sindh Province, therefore, all services provided by appellant were chargeable to SST".

11. The learned advocate for the appellant pointed out from the Report of Commissioner (Appeals) that on 20.05.2019, 12.06.2019, 28.11.2019, 31.12.2019 and 08.01.2020 adjournments were not sought by the appellant but the same were erroneously attributed towards the appellant. He contended that the OIA was passed on 11.09.2020 on 353<sup>th</sup> day and the copy of which was dispatched on 22-09-2020. He also pointed out that the note sheet dated 28.11.2019 was not available as on that date Commissioner (Appeals) was not available in the office, but



the adjournments of 33 days were erroneously attributed towards the adjournment sought by the appellant. He further contended that on 30.06.2020 the appellant requested the Commissioner (Appeals) to transfer the appeal to the Tribunal under sub-section (7) of Section 59 of the Act and a reminder dated 01.09.2020 was also sent but no response was received.

12. Mr. Zain Manzoor the learned AC for respondent submitted that working of the time-consumed by the Commissioner (Appeals) in disposing of Appellant's Appeal No.05/2019 was legal and factually correct and duly supported with documentary evidences and the AR is now trying to confuse the matter as he has no defence on merits. He further submitted that appellant availed total adjournments of 362 days during appeal proceedings, and not 257 days as claimed by him malafidely. He further submitted that considering the time-lapsed due to COVID lockdown and further extension of time for 60 days on 14.07.2020 by the Commissioner (Appeals) in exercise of his powers conferred under section 59(5) of the Act, the OIA dated 11.09.2020 was passed within the statutory time-limits.

13. The learned AC contended that the 'tabulated worksheet' presented by the advocate for appellant was found to be untrue, misleading and against the facts available on record. The 04 adjournments under dispute (totaling 105 days) were obtained by appellant's counsel through written request or the time was allowed to him with his consent, knowledge and information which was duly acknowledged by counsel by affixing his signature on the note-sheet.

14. The AC submitted that as per section 3(1) of the Act a taxable service is a services listed in the Second Schedule to the Act which was provided from the registered office or place of business in Sindh during the course of economic activity including commencement or termination of the activity. He further submitted that all the invoices were issued and initiated from the office in Karachi which means that all services have been originated or initiated from Sindh Province, therefore, all services provided by appellant were chargeable to SST.



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15. The AC further submitted that the appellant received services from Star Satellite Company (non-resident person). The telecommunication services based on satellite were chargeable to the SST under section 8 read with Tariff Headings [9812.2500; 9812.6125] of the Second Schedule to the Act-2011. As per subsection (2) of section 9 read with sub-section (2) of the section 3 of the Act the liability to pay the tax was on recipient of services.

16. The learned advocate for the appellant in rebuttal submitted that the note-sheet dated 28.11.2019 was not available on record and the adjournment in absence of note sheet and written request could not be attributed towards the appellant. The Commissioner (Appeals) had tried to take benefit of closure of SRB office from 22.03.2012 to 31.05.2020, on the basis of a purported Circular dated 25.03.2020 issued by Deputy Commissioner ((Admin)/H.Qrs), whereas the office of SRB was never closed and clause 5 of the said Circular provided that the Commissioner (Appeals)-I & II shall be available in the office for attending the urgent work from 10 am to 4 pm. The Deputy Commissioner who had issued the said Circular was not authorized by the Board to issue the same. He further submitted that Commissioner (Appeals) reserved the order on 27.02.2020 but could not pass such order for unknown reasons and instead he extended 60 days-time on 14.07.2020 without assigning any plausible reasons and in absence of the representative of the appellant. Moreover such extension was not intimated to the appellant or its representative.

17. We have heard the learned representative of the parties, perused their written submissions and the calculations relating to the time consumed in finalizing the OIA.

18. The first point urged by the learned representative of the appellant was that the OIA was barred by time. However the learned AC has submitted that the OIA was passed with in time.

19. The learned advocate for the appellant in his arguments dated 02.12.2020 submitted that the Note-Sheets for the date of hearing date 28.11.2019 was not available on the file since on that date



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Commissioner (Appeals) was also not available in the office. The adjournment of 33 days was erroneously attributed towards the adjournment sought by the appellant.

20. The learned advocate for the appellant pointed out from the Report of Commissioner (Appeals) that on 20.05.2019, 12.06.2019, 31.12.2019 and 08.01.2020 respectively the adjournments were not sought by the appellant and the same were erroneously attributed towards it. The contentions raised by the appellant were forwarded to the Commissioner (Appeals) for his response who submitted Report dated 18.01.2021. The Commissioner (Appeals) has not offered any explanation of non-availability of Note-Sheet dated 28.11.2019 and the justification for attributing adjournment of 33 days towards the appellant. However in the Table attached with the said Report it was stated that *on the date of hearing the appellant failed to appear for hearing. It was also stated that since no one appeared for the appellant DR was also not called for by the Commissioner, nor was anything done on file.* This plea in absence of the Note-Sheet could not be accepted. If the oral assertion of the appellant that on the date of hearing the Commissioner (Appeals) was not present the oral assertion of the Commissioner (Appeals) that the appellant was not present could not be accepted. However it was the duty of the Commissioner (Appeals) to get Note-Sheet recorded under his direction mentioning the happening on the date of hearing and his failure to record such happening could not be attributed towards the appellant. The adjournment of 33 days in absence of Note-Sheet could not be attributed towards the appellant and the same shall be counted towards the time lapsed due to acts of the department and its representative.

21. The other contention of the learned advocate for the appellant was that the adjournments attributed towards the appellant relating to the date of hearing of 20.05.2019, 12.06.2019, 31.12.2019 and 08.01.2020 were not correct and referred to the Note-Sheets attached with the Report of the Commissioner (Appeals) dated 28.10.2020.

22. We have considered the contention of the advocate for the appellant and perused the record and find force in the arguments of the

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learned advocate for the appellant. The Note-Sheet of 20.05.2019 is reproduced for ready reference as under:-

*Both parties appeared on due date of hearing. The instant hearing is adjourned and fixed to be held on 12.06.19 @02:00 p.m. Time granted to both parties. The appellant requested to fix hearing after eid, the request of Appellant considered and fixed accordingly.*

It is evident from the above Note Sheet that the adjournment was not sought by the appellant but the hearing was adjourned without any request from the parties. In this hearing the time was granted to both the parties, but the same was incorrectly attributed to the appellant only. Thus 23 days-time could not be attributed towards the adjournments sought by the appellant.

23. The Note-Sheet Dated 12.06.2019 is also reproduced for ready reference as under:-

*"The Advocate has filed written submissions/brief. A copy has been supplied to the Respondent. The Respondent may rebut. A copy of such rebuttal may also be supplied to the Appellant before next date of hearing. Time granted to the parties. To come up on 10.07.2019 at 03:00 p.m.*

It is also evident from the above Note Sheet that adjournment was not sought by the appellant but the case was adjourned to provide opportunity to the respondent (department) to submit rebuttal. Apparently to cover up the time lapsed due to department it was mentioned that the time was granted to both the parties. After filing of written submissions there was no occasion for the appellant to seek time and the adjournment of 28 days could not be attributed towards the adjournments sought by the appellant.

24. The Note-Sheet Dated 31.12.2019 is reproduced for ready reference as under:-

*Today, on the date of hearing both parties appeared on due time & date. The instant appeal is adjourned. Time granted to the parties. On*

*M.S.*

*[Signature]*



the request of both parties next date of hearing is fixed on 08.01.2020  
@ 03:30 p.m.

It is evident from the above Note Sheet that adjournment was not sought by the parties. The appeal was adjourned without showing any cause. The other sentence time granted to both the parties was to cover the time lapsed due to adjournment by the Commissioner (Appeals). The advocate for the appellant had already filed his written submission on 12.06.2019 and apparently there was no cause for him to request for time. Only the date was fixed at the request of the parties. From the Note-Sheet it was further evident that only the signature of the advocate for the appellant was appearing on the Note-Sheet and the signatures of the Commissioner (Appeals) as well as the representative of the department were not available. Non-signing the Note-Sheet clearly reflected their absence on the date of hearing. The adjournment of 8 days was wrongly attributed towards the appellant.

25. The Note-Sheet Dated 08.01.2020 is reproduced as under:-

**"Appellant (tax payer) Said:** Respondent AC has charged the Appellant Company with non-payment of SSTs pertaining to the tax periods 07/2013 06/2017, for satellite-based internet services provided by the Appellant.

states (i) the impugned OIO is time-barred, submitted vide application for additional grounds (ii) Assessment was done without doing mandatory audit (iii) impugned liability is all-Pakistan-based and not Sindh specific (iv) Appellant is not receiving any taxable satellite-based internet services (v) Under Article 137 & 141 of the Constitution 1973, no extra-territorial taxation can be done by a Province (vi) Services rendered to M/s Redtone telecommunication services were training services and not management consultancy services (9815.4000) and AC has misinterpreted those services in these terms.

**Respondent (department) Said:**(i) DR seeks time to respond to the time-barred allegation(emphasis supplied)(ii) The impugned SCN was issued under section 23 of the Act *ibid*, which section is in no way subservient to section 28 of the Act, 2011 (iii) Satellite services rendered by the appellant cannot be restricted to Sindh. All impugned invoices



  
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have been issued from Appellant's head-office located in Karachi (iv) taxability of the appellant is clear in terms of section 9(1) read with section 3(1) *ibid* (v) The signals sent by the Yahsat are captured by the appellant through an equipment i.e., transponder that is installed in Appellant's Karachi office (vi) Non-resident services provider of the Appellant has issued invoices in Appellant's name (vii) AS regards Appellant's services acquired from the Satellite, taxability is clear in terms of section 9(2) read with section 3(2) *ibid*. (viii) AS regards Redtone, DR points out that as per the available agreement copy, Appellant provides 'advisory services' that covers telephone response to technical questions, research on particular issues, on-site troubleshooting, technical support on installation & commissioning of equipment and training. Thus, it is incorrect to say that Appellant only provided (non-taxable) training services.

The matter is fixed for hearing next on 21.01.2020 at 3.30 pm sharp. By 17.01.2020, rival parties may file objections on each other position, if any, with advance copy sent to the opposite party, so as to argue their case further on the next date of hearing.



26. It is evident from the above Note Sheet that adjournment was not sought by the appellant but it was specifically sought by the department to reply to the objection raised by the appellant that the OIO was time barred. The time allowed to both the parties to file objection could not be attributed towards the appellant. Apparently this sentence was added to cover up the time sought by the DR. Thus the adjournment of 13 days was wrongly attributed towards the appellant.

27. In his calculation the learned advocate for the appellant submitted that total 610 days were consumed in finalizing the OIA out of which 257 days were sought by the appellant by way of adjournments and 353 days were consumed by Commissioner (Appeals) in finalizing the OIA. In this matter the appeal was filed on 10.01.2019 as per the acknowledgement submitted by the appellant and not on 11.01.2019 as mentioned in the Report of Commissioner (Appeals). The OIA was announced on 11.09.2020. The total time consumed in finalizing the OIA was 610 and there appears no dispute between the parties in this regard. The Commissioner (Appeals) in his calculation submitted that the appellant

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had taken adjournments of 362 days. However keeping in view of our observations made above adjournments of 105 were wrongly attributed towards the adjournment sought by the appellant. After deletion of this period of adjournment from 362 days the total adjournments sought by the appellant work out to 257 days. If this period is excluded from 610 days the remaining time left is 353 days. However even in assertion of Commissioner (Appeals) for extension of 60 days and lock down period due to Covid-19 is presumed to be correct still the OIA was passed on 218<sup>th</sup> Day instead of 180<sup>th</sup> day.

28. It was mandatory for learned Commissioner (Appeals) to pass OIO within 120 and he could extend further time for passing OIO for 60 days. It was held in the reported judgment of Shafiq Traders versus Collector of Customs, 2007 PTD 2092 as under:-

*"v) There is hardly any doubt that once time prescribed for doing an act by an executive authority expires, the tax payer clothed with a vested right of escapement of assessment....."*

In another reported judgment of Super Asia Muhammad Din Sons (Pvt) Limited versus Collector of Sales Tax, Gujranwala, 2008 PTD 60 it was held as under:-

*..... It is settled law that where inaction on the part of a public functionary within the prescribed time is likely to affect the rights of a citizen the prescription of time is deemed directory. However, where a public functionary is empowered to create liability against a citizen only within a prescribed time, It is mandatory....."*

In the reported judgment of Sales Tax, Gujranwala versus Super Asia Mohammad Din and Sons, 2017 SCMR 1427 the Honorable Supreme Court has held as under:-

*"4.....The word 'shall' as opposed to 'may' has been used on both occasions when prescribing the maximum time period in the first proviso. It is settled law that when the word 'shall' is used in provision of law, it is to be construed in its ordinary grammatical meaning and normally the use of word 'shall' by the legislature brands a provision as mandatory, especially when an authority is required to do something in a particular manner".*



In sub-section (5) of section 59 of the Act the words used are "shall be passed not later than one hundred twenty days from the date of filing of appeal or within such extended period, not exceeding sixty days,.....". The legislature had not only used the word 'shall' but also used the word 'not' in the sub-section. The use of negative expression in statute though would generally be indicative of direction being mandatory, but no hard and fast rule could be laid down in that respect and intention of legislature should be gathered from the object it has in mind. It is a general rule that a statute which is negative or prohibitory shows that legislature intent to make the provision mandatory (Understanding Statutes by S. M. Zafar, Edition 2008, page 275).

29. The Commissioner (Appeals) has reserved the appeal for order on 27.02.2020 but he could not pass order till 14.07.2020 and thereafter he extended time for sixty days. He also excluded 75 (actual days 70) days on account of lock down due to Covid-19. The Circular dated 25.03.2020 relied upon by the learned Commissioner (Appeals) for availing the lock down do not provide the closure of office of SRB due to lock down. Clause 5 of the Circular clearly stipulated that the Commissioner (Appeals)-I & II shall be available in the office for attending the urgent work from 10 am to 4 pm, during this period sufficient time was available with the Commissioner (Appeals) to pass orders in the appeals which were reserved for orders. The honorable High Court had extended the time for filing of appeals and other instrument in court and the tribunals working under it but no restriction was placed on the time for passing the orders within statutory period. The Tribunal in Appeal No. AT-19/2020 extended the time for filing of appeal on the specific plea that the appellant was resident of Hyderabad and due to death of his father who was looking after the affairs of the business and lock down he could not file appeal within time. No such plea was available to Commissioner (Appeals) who as per the Circular was available in his office and could pass OIA within stipulated time. The Commissioner (Appeals) wrongly excluded 70 days on account of lock down.

30. The learned advocate for the appellant submitted that the order dated 14.07.2020 for extension of 60 days was passed without reasoning



and without providing any intimation to him. The Commissioner (Appeals) in the report submitted that he was not mandated to ensure the presence of the appellant's counsel at the time of passing of order for extension of time and to supply the copy thereof to him. It is true that the provision of sub-section (5) of section 59 of the Act provided that the time could be extended for reasons to be recorded in writing. The Commissioner (Appeals) in the extension order recorded the reason that "due to heavy work load and long queue of sub-judice (Appeals) (Appeals-1 and Appeals-II both) this matter is not likely to be decided within the statutory time limit of 120 days. Therefore, I extend the time limit for sixty days, w.e.f. 16.07.2020, in exercise of powers conferred upon me under section 59 (5) of the Act". The reason assigned by the learned Commissioner (Appeals) keeping in view the circumstance of the case was not a plausible reason. The learned Commissioner (Appeals) excluded time due to lock down from 22.03.2020 to 31.05.2020 since no hearing of appeals took place during that period and it was good time to pass reserved orders. The reason assigned for extension of time thus could not be accepted.



We find force in the contention of the learned advocate for the appellant that the order dated 14.07.2020 for extension of 60 days was passed without intimation to him. It is true that provision do not specifically provide the presence of the parties at the time of passing of order of extension and supply of the copy thereof to them, but propriety, transparency and fitness of the affairs requires that the order should be passed in presence of the parties after hearing them and in case for any unavoidable circumstances the order was passed in absence of the parties the same should be provided to the parties immediately. It should be kept in mind that the principle of natural justice is always deemed to be embedded in the statute even if there is no such specific or express provision, it would deem to be the part of the Statute because no adverse action can be taken against a person without providing him proper right of hearing and fair trial. Article 4 read with Article 10-A of the constitution clearly reflected that no action against a person can be taken without due process of law and the transparency of the proceedings is one of the component of fair trial and due process of

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law. In the reported case of Osman Abdul Karim versus Collector of Customs, PLD 1962 Dacca 162 it was held as under:-

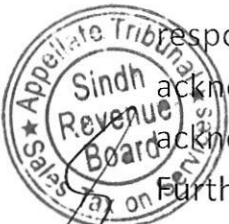
*"But in exercising a judicial or quasi-judicial function, he decides a judicial Issue and must, therefore, act in a judicial spirit and manner in conformity to well-recognised principles of natural justice.*

In another reported case of Commissioner Inland Revenue versus M/s Ali Hasan Metal Works, 2018 PTD 108 (DB LHC) it was held as under:-

*"Authorities exercising quasi-judicial powers under a statute were bound to conduct fair adjudication as to be dealt in accordance with law, due process and fair trial were unalienable Fundamental Rights guaranteed under the Constitution".*

32. The learned advocate for the appellant further contended that vide letter dated 30.06.2020 he requested the Commissioner (Appeals) to transfer the appeal to the Tribunal under sub-section (7) of Section 59 of the Act and a reminder dated 01.09.2020 was also sent but no response was received. The appellant could not produce any acknowledgement of the letter dated 30.06.2020 but the acknowledgement of SRB was appearing on reminder dated 01.09.2020. Furthermore sub-section (7) of section 59 of the Act was inserted in the Act to protect the interest of the exchequer against the interest of the tax payers who were deprived from the right of hearing by Commissioner (Appeals). Apparently the Commissioner (Appeals) who is vested with the power to transfer undecided appeals to the Tribunal has not taken this provision seriously and has not considered the request of the advocate for the appellant. It is pertinent to mention that sub-section (7) of section 59 of the Act was substituted by Sindh Finance Act, 2014 and before substitution the sub-section read as under:-

*"Where the Commissioner (Appeals), SRB has not made an order under sub-section (1) before the expiration of four months from the end of the month in which the appeal was lodged, the relief sought by the appellant in the appeal shall be treated as having been given and all the provisions of this Act shall have effect accordingly".*

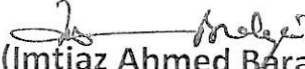




It is thus clear that the Commissioner (Appeals) has not considered the request of the appellant seriously and no order was passed by him in view of Section 59(7) of the Act thus causing loss to the public exchequer.

33. In view of the above discussions we are satisfied that the OIA was passed beyond the time provided by law. Consequently the appeal is allowed and the OIA is annulled and setaside. Since the OIA is annulled and setaside the discussion on the other points involved are not necessary.

34. The copy of this order may be provided to the learned representatives of the parties.

  
(Imtiaz Ahmed Barakzai)  
TECHNICAL MEMBER

  
(Justice® Nadeem Azhar Siddiqi)  
CHAIRMAN

Karachi:  
Dated: -10.02.2021

Certified to be True Copy

  
REGISTRAR  
APPELLATE TRIBUNAL  
SINDH REVENUE BOARD

Copy Supplied for compliance:

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

Copy for information to:-

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

Order issued on 05/03/2021

Registrar

Order Dispatched on 05/03/2021

Registrar