

## CHAPTER - VII

### TAXPAYER'S AUTHORIZED REPRESENTATIVES

**43. Persons authorized to represent a taxpayer.--**A Tax Practitioner registered under Income tax rules, Sales tax rules, Customs Act, an advocate enrolled with Bar and an Accountant, shall, on being given authority or power of attorney in the specified manner under these Rules (Form II), may represent a taxpayer and may appear on his behalf before the '[the Board or the Appellate Tribunal or the Commissioner (Appeals) or any] adjudicating authority.

Provided that no such person shall be entitled to represent a taxpayer for a period of one year from the date of his retirement or resignation, or in a case in which he had made, or approved, as the case may be, any order under the relevant Acts.

**44. Disqualifications.--**The following persons shall not be

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entitled to represent a taxpayer under this Chapter:--

- (a) any person who has been convicted as a result of any criminal proceedings under any law for the time being in force in Pakistan;
- (b) a person who has been dismissed or compulsorily retired from service;
- (c) a person who is an undischarged insolvent; <sup>1</sup>[\* \* \*]
- (d) a person who has been found guilty of misconduct <sup>2</sup>[; and]
- <sup>3</sup>[(e) a person who is not registered as a legal practitioner and consultant or as an accountant or auditor or as tax consultant in terms of the provisions of section 24 of the Act, read with the provisions of Chapter-II of these rules.]

**<sup>4</sup>[FORM II**

1. The word "and" omitted by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.
2. Substituted for the full stop by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.
3. Clause (e) added by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.
4. Form II substituted by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718. At the time of substitution Form II was as under:--

**"FORM II**

**GOVERNMENT OF SINDH**

**SINDH REVENUE BOARD**

**Letter of Authorization**

I, \_\_\_\_\_, Proprietor/Partner/Director of M/s. \_\_\_\_\_, hereby authorize Mr. \_\_\_\_\_ S/o Mr. \_\_\_\_\_ C.N.I.C No. \_\_\_\_\_ to represent before adjudicating authority Dep. Commissioner/Commissioner or at the Sindh Revenue Board or the Tribunal on behalf of M/S. Sales Tax [National Tax Number] \_\_\_\_\_ for hearing on \_\_\_\_\_ (date)/till the decision



**Tax on Services Rules, 2011**

Signature. \_\_\_\_\_

Date \_\_\_\_\_

Name. \_\_\_\_\_

CNIC No. \_\_\_\_\_

Tele. No. \_\_\_\_\_

Cell Phone No. \_\_\_\_\_

Company/Firm/

Service Provider's

Official Stamp \_\_\_\_\_.

## **Chapter - X**

### **APPEALS AND ALLIED MATTERS**

**57. Appeal to Commissioner (Appeals).**--An appeal in Form SST-5A shall be filed as specified under section 57 of the Act.

**58. Appeal to the Appellate Tribunal.**--An appeal in Form SST-5B shall be filed as specified under section 61 of the Act.

**59. Reference to the High Court.**--Reference to the High Court in Form SST-5C shall be filed as specified in section 63 of the Act.