

## Cases in litigation: FBR to evolve strategy for early disposal of cases

The Federal Board of Revenue (FBR) is working on an effective strategy for early disposal of cases, where courts have granted stay over six months, by invoking Article 186 of the Constitution and applying for early fixation of cases in higher courts.

Sources told *Business Recorder* here on Thursday that the cases in litigation and appellate forums were discussed during the last meeting of the high-powered implementation committee of the Tax Reforms Commission (TRC).

The Member (Legal) also stressed upon the formulation of an effective strategy for early disposal of cases where stay has been granted for over 6 months by invoking Article 186 of the Constitution and applying for early fixation. Under Article 186 (Advisory Jurisdiction) of the Constitution, if, at any time, the President considers that it is desirable to obtain the opinion of the Supreme Court on any question of law which he considers of public importance, he may refer the question to the Supreme Court for consideration. The Supreme Court shall consider a question so referred and report its opinion on the question to the President.

During last meeting of the tax reforms implementation committee (TRIC), the FBR Member (Legal) also proposed that seminars, etc, be organized on drafting of questions of law and formulation of strategies for effective pleading before appellate fora. He apprised the committee that focal persons in this respect have already been appointed twice. He also pointed out that there was a need to grant service of notice through IRIS legal cover through amendment the relevant section and underscore the importance of proper service to reduce litigation on this account. It was requested that rules for Commissioner/ Collector Appeals be formulated by the policy wing. It was also suggested by him that introduction of proper mechanism for monitoring of cases attracting section 124A through inclusion in IRIS module/ maintenance of manual registers was of immense importance.

The FBR Member (Legal) gave a comprehensive and detailed presentation on proposals for improving management of litigation cases and highlighted the challenges and impediments faced in this respect including high volume of litigation sub-optimal quality of departmental orders, weak representation in courts and lack of coordination among field formations and advocates. He also submitted that recent initiatives in this respect encompassed increase in fee structure for panel advocates, establishment of litigation coordination cells, appointment of coordinators, delisting of advocates based on performance and preparation of case folders for potential revenue cases. The Member (Legal) also put forth various proposals in this respect including implementation of tracking and monitoring software, strengthening officers of DG Law and Director Law,

development of an in-house legal team, delineation of minimum criteria for appointment of panel advocates, establishment of a litigation research cell within the FBR and introduction of monitoring pro forma for panel advocates. The FBR Member (Legal) apprised the committee that in order to augment research efforts on sub judice matters, thirteen issues have been identified and disseminated to field formations in Karachi for comprehensive write-ups which shall then be shared across the board.

Special Assistant to the Prime Minister on Revenue, Haroon Akhtar Khan, underscored the importance of sustained follow-up of sub judice cases and effective coordination with the panel advocates by the concerned zonal commissioners. He also opined that the office of the director law be made operational and effective. It has been decided that priority be accorded by the Member (Legal) to major issues acting as an impediment to effective management of litigation cases. The Member (Legal) to make a presentation in the next meeting of the TRIC on the progress made in respect of the issues/challenges impeding effective management of litigation cases and the proposals put forth for improving the same.

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