

GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE  
\* \* \* \* \*

Islamabad, the 5<sup>th</sup> March, 2018.

NOTIFICATION  
(Income Tax)

**S.R.O. 279(I)/2018.-** In exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Income Tax Rules, 2002, the same having been previously published *vide* Notification No. S.R.O.162(I)/2018, dated the 9<sup>th</sup> February, 2018, as required by sub-section (3) of the said section, namely:-

In the aforesaid Rules, in Chapter-XII, for Rule 76, the following shall be substituted, namely:—

**“76. Prescribed form of appeal to the Commissioner (Appeals).-** An appeal under section 127 shall be in the following form and verified in the manner indicated therein, namely:-

FORM OF APPEAL

APPEAL NO. \_\_\_\_\_

APPEAL DATE \_\_\_\_\_

(For office use only)

To

THE COMMISSIONER

(APPEALS) ZONE \_\_\_\_\_

Amount of appeal fee  
paid

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Date of payment of  
appeal fee

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Amount of tax  
demand based on  
return of income.

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Date of payment of

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(b) Default Surcharge										<p>1. Indicate the section and sub-section of the Income Tax Ordinance under which appeal filed.</p> <p>2. Where payment made on more than one date please give details on a separate sheet.</p> <p>3. AOP: Association of Persons</p> <p>4. CMA: Cost &amp; Management Accountant.</p> <p>5. AR: Authorized Representative</p>
(c) Penalty										
(d) Others										
(e) Total										
(f) Undisputed liability. This shall not be less than the tax due on the basis of return.										
(g) Tax Demand [“u/s 137 (2)”]										

- N.B. (i) The appeal should be filed in duplicate and should be accompanied with
- (a) the order appealed against;
  - (b) notice of demand;
  - (c) proof of payment of appeal fee;

- (d) a certificate showing the date of service of notice of demand or the impugned order to the appellant; and
- (e) a certificate showing the date of communication of the memorandum of appeal and grounds of appeal to the respondent department alongwith evidence of service.

BRIEF HISTORY AND FACTS OF THE CASE

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GROUND OF APPEAL

(Attach separate sheets, if required)

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_
- 3. \_\_\_\_\_
- 4. \_\_\_\_\_

BRIEF CLAIM IN APPEAL/ PRAYER

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VERIFICATION

1. I, \_\_\_\_\_ S/o \_\_\_\_\_ the proprietor/partner/managing director/member of M/s. \_\_\_\_\_ the appellant, do hereby declare that whatever is stated above is true to the best of my knowledge and belief.

2. I am competent to file the appeal in my capacity as \_\_\_\_\_.

3. I further certify that a true copy of this form of appeal has been sent by Registered Post/ AD/ Courier service, or delivered personally to the concerned Office of the Commissioner Inland Revenue, Zone \_\_\_\_\_ on \_\_\_\_\_ (date).

Evidence of service by any of the following modes attached:-

(Please tick the relevant box)

- (i) Receipt of registered post
- (ii) Receipt of courier service
- (iii) Receipt of personal service

Signature of Appellant \_\_\_\_\_

Name (in capital letters) \_\_\_\_\_

CNIC Number of person signing the appeal \_\_\_\_\_

The form of appeal and verification form appended thereto shall be signed:-

(a) in case of an individual by the individual himself

(b) in case of a company by the principal officer.

(c) In case of AOP by member/partner.-

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*This portion is for official use*

Appeal received by transfer  
No.

Date appeal received

In ward register

From Zone/Range

by transfer

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\_\_\_\_\_  
 Appeal transferred to  
 No.

Date of appeal

Outward register

Zone/Range  
 \_\_\_\_\_

transferred out \_\_\_\_\_

UDC/LDC/ Officer of Appeal Section \_\_\_\_\_ CIR(Appeal)  
 \_\_\_\_\_

(Initial)

(Initial)

**APPEAL ACKNOWLEDGEMENT RECEIPT**

Appeal Zone/ \_\_\_\_\_

City \_\_\_\_\_

National Tax  
 No/CNIC.


Appeal No.

\_\_\_\_\_

Appellant Name \_\_\_\_\_

Signature of Appellant

Date of receipt of  
 Appeal

Signature, and name of receiving  
 Official

Designation \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**76A. Date of presentation and filing of Appeals.**— Any official authorized by the Commissioner (Appeals) in this behalf shall endorse on the front page of every memorandum of Appeal the date on which it is presented, sign the endorsement and the appeal so endorsed shall be entered in a register as provided under rule 76K.

**76B. Documents to accompany Appeal.**— (1) Every memorandum of appeal shall be accompanied with the following documents along with checklist specifying the documents attached with the memorandum in duplicate (one of which shall be a certified copy), namely:-

- (a) the order appealed against;
- (b) notice of demand;
- (c) proof of payment of appeal fee;
- (d) a certificate showing the date of service of notice of demand or the impugned order to the appellant; and
- (e) a certificate showing the date of communication of the memorandum of appeal and grounds of appeal to the respondent department.

(2) The appellant shall annex an index on the face of memorandum of appeal, showing the documents filed under this rule along with paging in paper book form in duplicate.

**76C. Intimation of filing of appeal to the respondent.**— The appellant shall before filing of appeal send a copy of the memorandum of appeal and grounds of appeal to the respondent and a certificate to this effect shall be appended with the appeal.

**76D. Filing of affidavit regarding contrary facts.**—Where a fact, which cannot be borne out by or is contrary to the record, is alleged, it shall be stated clearly and concisely by a duly sworn affidavit and shall have to be filed with the memorandum of appeal.

**76E. Defective appeals etc.**— (1) Where a memorandum of appeal is not filed in the manner specified in these rules, the official authorized under rule 76A, after examination at the time of filing may, within three working days, require the appellant or his authorized representative, if any, to bring the memorandum of appeal in conformity with the Rules, within the time limitation as specified in sub-section (5) of section 127 of the Ordinance subject to just exceptions under sub-section (6) of the aforesaid section and the appeal so received shall not be deemed to have been filed unless the provisions of these Rules have been fully complied with.

(2) Where the appellant or his authorized representative does not meet the requirement under sub-rule (1), the authorized official shall place the matter before the Commissioner (Appeals) for appropriate orders.

**76F. Power of attorney etc., by authorized representative.**— Where an authorized representative has been appointed or declared as defined in section 172 of Ordinance, such representative shall annex with the memorandum, the document showing his authority and his acceptance thereof, which shall be signed and dated by the representative and shall also specify his capacity in which he is acting as such.



**76G. Procedure for filing and disposal of stay application.**— (1) On receipt of stay application the official authorized in this behalf shall fix the application for hearing in the following manner, namely:-

(a) For applications received before 01:00PM on a working day, hearing shall be fixed on the next working day; and

(b) For applications received after 01:00PM on a working day, hearing shall be fixed on the day after the next working day.

(2) Stay applications shall be disposed by the Commissioner (Appeals) within seven working days of fixation.

**76H. Date and place of hearing of appeal and stay applications.**— (1) The Commissioner (Appeals) shall issue and properly serve notices to both the parties to the appeal informing them about the date and place of hearing of appeal or the stay application as the case may be.

(2) The Commissioner (Appeals) may, where deemed necessary, require the respondent department to submit para-wise comments in response to the appellant's written submissions, if any, on or before the due date of hearing.

**76I. Hearing of Appeal or stay application.**— (1) On the day fixed for hearing or any other day to which the hearing is adjourned the appellant shall be heard and the Commissioner (Appeals) shall then hear the respondent against the appeal or stay application and in that case the appellant shall have a right to reply.

(2) The Commissioner (Appeals) may from time to time adjourn the hearing of the appeal.

**76J. Notice to be issued to both parties under sub-section (2) of section 129.**— The Commissioner (Appeals) shall issue notices to both parties for providing them a reasonable opportunity to present their stance in case of increase in the amount of any assessment order or decrease in the amount of any refund.

**76K. Maintenance and Preservation of registers.**— (1) The following registers shall be maintained according to the format as mentioned below;—

<b>S.No.</b>	<b>Name of Register</b>
<b>(1)</b>	<b>(2)</b>
1.	Appeals Register
2.	Stay Application Register
3.	Early hearing Register
4.	Register for Compliance of Court

(2) The registers of the Commissioner (Appeals) specified in sub-rule (1) shall be preserved forever.

## FORMAT OF REGISTERS

### APPEAL REGISTER

S #	Appeal No.	Date of institutions of Appeal	Name / address taxpayer	NTN / CNIC	Tax year	Zone / Field formation	Revenue involved	Date of appellate order	Status (confirmed /modified/annulled/enhanced/other
1	2	3	4	5	6	7	8	9	10

### STAY APPLICATION REGISTER

S.#.	Appeal No.	Date of institution of Appeal	Name, NTN/ CNIC	Date of receipt	Tax year	Zone/Field formation	Revenue involved	Stay granted for number of days/not granted	Date of order
1	2	3	4	5	6	7	8	9	10

### EARLY HEARING REGISTER

S.#	Appeal No.	Date of institution of Appeal	Name, NTN/ CNIC	Tax year	Request date	Request made by (Taxpayer / Dept)	Zone/Field formation	Revenue involved	Date of Appellate order
1	2	3	4	5	6	7	8	9	10

### COMPLIANCE REGISTER OF COURT DIRECTIONS/ORDERS

S.#	Appeal No	Name, NTN/CNIC	Date of Receipt of Court Order	Direction/Order of the Court	Last Date for Disposal	Date of Appellate order
1	2	3	5	6	7	8

**76L. Reports.—** (1) Commissioner Inland Revenue (Appeals) shall submit a monthly performance report as set out below by the 5<sup>th</sup> of every month:

**MPR (APPEALS) FOR THE MONTH OF \_\_\_\_\_ 201 /**  
**(CIR APPEALS)**

**Particulars of reporting officer:**

Code:	Name of CIR	Telephone / Mobile No.	E-mail Address	City

**Appeals for Disposal**

Opening Balance	Transfer			Remand Back	Fresh Filing	Revenue involved (M)	Available for Disposal
	In	Out	Net				

Disposal		Revenue Involved		Balance Pendency		Revenue Involved (M)	
During the month	Upto the Month	During the month (M)	Upto the Month (M)	During the month	Upto the Month	During the month (M)	Upto the Month (M)

Withdrawn		Revenue		Stay of Proceedings as per ADRC		Revenue (M)	
During the month	Up to the month	During the month	Up to the month	During the month	Up to the month	During the month	Up to the month

**Aging Composition**

3 Months Old		4 to 6 Months Old		7 to 12 Months Old		More than year Old	
No. of Cases	Revenue Involved (M)	No. of Cases	Revenue Involved (M)	No. of Cases	Revenue Involved (M)	No. of Cases	Revenue Involved (M)

**Analysis of Appeals decided.**

	No. of Appeals	Confirmed	Modified	Annulled	Total	Others

<b>For the Month</b>						
<b>Up to the Month</b>						

**Disposal of Stay Applications**

Opening Balance of Stay Applications	New stay application filed in the month	No. of applications decided during month	Stay application pending for more than 10 days	Closing balance (end of month)

**Disposal of cases on directions of Superior Courts.**

Opening balance of cases remanded by Superior Courts	New cases referred / remanded during the month	Cases decided during the month	Closing Balance

(2) Commissioner Inland Revenue (Appeals) shall submit the stay applications disposal

Report as set out below by the 5<sup>th</sup> and 20<sup>th</sup> day of every month:-

**STAY APPLICATIONS DISPOSAL REPORT**

**FOR THE MONTH OF \_\_\_\_\_, 201**

S.#	Appeal No.	Name of Taxpayer	NTN/ CNIC	Date of Receipt of Application	Date of Fixation	Date of Disposal
1	2	3	4	5	6	7

**76M. Arrangement and preservation of record.**— (1) The record of appeals, and other applications shall consist of the following two parts, namely:-

## Part-A

- (a) Folder containing the particulars of appeals, applications and brief abstract of the impugned orders of the Commissioner;
- (b) order sheet or chronological abstract of orders;
- (c) original copy of memorandum of appeal;
- (d) original copies of grounds of Appeal;
- (e) affidavits;
- (f) judgment or any other final order against which appeal is preferred; and
- (g) judgments and orders of High Courts and Supreme Court.

(2) The document specified in sub-rule (1) shall form "Part-A" of the record unless otherwise directed by the Board, all other documents shall form "Part-B" of the record.

(3) The documents forming part of appeals, and other applications specified in this rule shall be preserved for a period specified below, which shall be reckoned from the date of final order.

*Explanation:* The expression documents used in this rule includes all forms of electronic record.

(4) The documents as mentioned above shall be preserved as under,—

- (a) documents to be preserved permanently,—
  - (i) Part "A" of the appeals, and applications; and
  - (ii) Judgments of the High Court, Supreme Court in constitutional petitions;
- (b) documents to be preserved for twelve years and Part "B" of the appeals record and any other documents as directed by the Board; and
- (c) destruction of Record, after the prescribed period as provided in clause (b), shall be in the manner as directed by the Board.

**76N. Manner of destruction of record.**— (1) After the expiry of the period of preservation specified in rule 76M above, the record of the appeals, and other applications shall be destroyed in supervision of Commissioner (Appeals).

(2) All court fee stamps, affixed to documents which are to be destroyed, shall be removed there from and burnt.

(3) The record shall be destroyed by tearing or otherwise so that no document may be used again.

(4) After destruction of the record, the Commissioner (Appeals) under whose supervision the record was destroyed shall certify that the destruction has been rendered such record of no use.

(5) The fact of destruction of appeals and other applications shall be recorded under the signatures of Commissioner (Appeals) immediately after their destruction in the register in which such appeals, applications are entered and also in the index prefixed to the record.

**760. Seal of the Commissioner (Appeals).—** (1) There shall be a seal of the Commissioner (Appeals) on which shall be inscribed his name and insignia.

(2) The seal shall remain in the custody of the official as the Commissioner (Appeals) may direct and shall be affixed on every order passed by the Commissioner (Appeals).”.

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[F.No.1(84)-S(A&A)/2018]

  
(Reema Masud)  
Secretary (IR-Policy)