

Tax Bulletin

December 2022

Foreword



This publication contains brief commentary on Circulars and SROs issued during November 2022 and important reported decisions.

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Executive Summary

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3.	1955(I)/2022	Line items for Tax on High earning persons in the return forms have been introduced through amendments in rules 37(2), 38(2) and Second Schedule to the Income Tax Rules, 2002.	6
Direct Tax – Reported Decisions			
1	2022 PTD 283	Peshawar High Court held that all laws including Income Tax Ordinance, 2001, automatically became applicable on District Torgar (formerly known as Kala Dhaka) once it was merged with the settled areas/districts of Pakistan vide SRO No. 118(I)/2011 dated February 10, 2011. It was therefore held that taxpayers are not entitled to claim refund in respect of tax deduction against services provided, if any, for performing taxable activities in District Torgar, after the applicability of Income Tax Ordinance, 2001 on such area.	6
2	(2022)126 TAX 408	Islamabad High Court (IHC) held that the taxpayers have the right to estimate advance tax payable to the best of their assessment under section 147(6) of the Ordinance. IHC further held that the tax authorities, before Finance Act, 2018, did not have any powers to recover tax under section 138 of the Ordinance. The IHC also held that default surcharge can only be levied/imposed to the extent of short payment in circumstances where the estimate filed by the taxpayer under section 147(6) was incorrect, determined once the return of income is filed.	7
3	C.P.D-4614/2022 to C.P.D 6523/2023	Section 7E introduced through Finance Act, 2022 was challenged through 208 Constitutional petitions before Sindh High Court contending that the	8

S.No.	Reference	Summary / Gist	Page No.
		<p>immovable property can only be subject to tax by Provincial Legislature as per Entry 50 of the Fourth Schedule to the Constitution of Pakistan.</p> <p>It was held by the Court that Section 7E imposes tax on income, though deemed, but not on the immovable property itself and for which the Federal Legislature is fully competent as per the Entry 47 of the said list to the Constitution.</p>	
Sales Tax Act			
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Income Tax Ordinance, 2001

A. SROs

1. SRO 1891(I)/2022 dated October 13, 2022

Update in 'Tax chargeable/payments' section of the return form

FBR through SRO 1891(I)/2022 dated October 13, 2022 has confirmed the update in 'Tax chargeable/payments' section of the return form appearing in the Second Schedule, Part-II-V of the Income Tax Rules, 2002. This amendment was previously proposed vide SRO No. 1829(I)/2022 dated October 03, 2022. Through this SRO, line items for value of capital assets taxable under section 7E of the Ordinance, deemed income under section 7E and tax on deemed income are inserted in the payment section.

2. SRO 2068(I)/2022 dated December 01, 2022

Date for filing of particulars for Tax on Deemed income under section 7E of the Ordinance:

FBR through SRO 2068(I)/2022 dated December 1, 2022 has intimated the taxpayers who have already filed their return of income prior to the introduction of line items in tax on deemed income in 'Tax chargeable/payment section' through SRO 1891(I)/2022 dated October 13, 2022, to furnish the details separately as required under the said section on or before December 31, 2022. The same amendment was previously proposed through SRO 2052(I)/2022 dated November 22, 2022.

Separate forms are now available on Iris for the taxpayers in the name of 'Computation of Tax on Deemed income u/s 7E' for making the above compliance.

3. SRO 1955(1)/2022 dated October 24, 2022

Amendments in rules 37(2), 38(2) and Second Schedule to the Income Tax Rules, 2002

FBR has inserted new line items for Tax on high earning persons under section 4C of the Ordinance in the return forms of the following categories of tax payers:

- i. Return to be furnished by a non-resident ship owner or charterer as provided in rule 37(2).
- ii. Return to be furnished by a non-resident aircraft owner or charterer as provided in rule 38(2).
- iii. Simplified Return of Income for retailers having turnover less than Rs. 10 Million.
- iv. Return for individuals/AOPs having turnover up to Rs. 50 Million.

These changes were previously proposed through SRO No. 1892(I)/2022 dated October 13, 2022.

B. Reported Decisions

1. 2022 PTD 283 Peshawar High Court Commissioner Inland Revenue and Others VS Muhammad Tahir and

Brothers Oghi Mansehra and Others

Applicable sections: 53,133, Second Schedule of the Income Tax Ordinance, 2001 (the Ordinance)

Brief Facts:

The Taxpayer is a Government contractor engaged in the construction and development of roads and infrastructure. The Taxpayer claimed refunds for Tax Years 2011, 2012 and 2013 against deduction of tax on payments received for performing contract work in Northern Areas and Torghar District of Khyber Pakhtunkhwa which in his view were part of Tribal areas in which provisions of the Ordinance are not applicable.

The Officer Inland Revenue, after verification, allowed the refund claims made by the taxpayer against the work done in Northern Areas. However, remaining refund of Rs 3,742,405 was disallowed on the ground that tax deduction/refund claim relates to the work done in the area of Torghar District of Khyber Pakhtunkhwa (formerly known as Kala Dhaka) which has ceased to be a part of Tribal area, therefore, provisions of the Ordinance would apply on such district.

Being aggrieved by the disallowance of refund, the Taxpayer filed an appeal before the Commissioner Appeals which was dismissed. Subsequently the Appellate Tribunal Inland Revenue (ATIR) held that the income tax withheld on contract work done in the District Torghar is to be refunded to the Taxpayer.

Being aggrieved by the decision, the tax department filed the reference before the Peshawar High Court and raised the following question of law:

- Whether after cessation of District Torghar, formerly known as Kala Dhaka, a tribal area adjoining Mansehra district vide SRO No.

118(I)/2011 dated February 10, 2011, all laws including the Ordinance enforced in the country / settled area, automatically became applicable to District Torghar or not?

Decision:

The Peshawar High Court decided the case in favour of the department with the following observations:

- The Federal and Provincial Laws are not applicable to inhabitants of tribal areas mentioned in Article 246 of the Constitution of Islamic Republic of Pakistan, 1973. Nonetheless, one should not lose sight of clause (6) of Article 247 of the Constitution, by virtue of which, the President of Pakistan has been vested with the power to abolish, forfeit or change the status of tribal area.
- After reproducing the relevant articles of the Constitution, SRO No. 118(I)/2011 dated February 10, 2011, Peshawar High Court held, that the District Torghar's status as a Tribal area came to an end after issuance of the above-mentioned SRO. Since the subject District has now become a part of settled area in Pakistan, therefore, all laws including the Ordinance would now apply on District Torghar.

Accordingly, the Peshawar High Court annulled the order of ATIR and directed that the Taxpayer is no longer entitled to the claim of Rs. 3,742,405 for the work done in District Torghar of Khyber Pakhtunkhwa.

**2. (2022)126 TAX 408
Islamabad High Court (IHC)
M/s First Micro Finance Bank Ltd.
VS Federation of Pakistan etc.**

Applicable sections: 138, 147 and 205 of the Ordinance

Brief Facts:

The taxpayer received notices dated March 26, 2016 for the payment of advance tax under section 147 of the Ordinance and dated December 28, 2016 under section 138 of the Ordinance for the attachment of property of the Taxpayer on failure to pay installment of advance tax due for December quarter for Tax Year 2017.

The Taxpayer challenged the notices received and filed a writ petition before the IHC on the grounds that section 147(6) of the Ordinance allows a taxpayer to file an estimate of advance tax payable which was filed by the taxpayer. It was further argued by the taxpayer that the department cannot recover advance tax under section 138 of the Ordinance since such powers were not vested to the tax authority in the Tax Year 2017. In this regard, the taxpayer relied on the decisions in case of CIR vs. E.N.I Pakistan (M) Ltd., Karachi (2011 PTD 476) and Karachi Port Trust vs. CIR, Karachi (2011 PTD 1996) and the judgment passed by IHC dated September 5, 2016 in W.P No. 2426/2016.

The Officer Inland Revenue (OIR) took the position that in the absence of evidences relevant for own estimate, the Taxpayer was obliged to pay advance tax in accordance with the formula provided under section 147(4) read together with section 147(1) of the Ordinance.

Decision:

The IHC decided the petition in favour of the taxpayer while considering the cases of Sindh High Court (2011 PTD 1996) and W.P. No. 2462/2016 (M/s Pak Telecom Employees Trust v. Federation of Pakistan, etc.).

IHC held that section 147(6) of the Ordinance provides benefit to a taxpayer, including companies and association of persons, to file an estimate of advance tax payable before the last installment is due, if the tax payable at year end appears to be less than the amount of advance tax paid

during the year and thereafter pay the amount of the remaining advance tax. IHC further observed that it would be assessed after the filing of return of income that whether the estimate was correctly filed or not and only then default surcharge under section 205 of the Ordinance can be imposed, if the estimate filed by the taxpayer under section 147(6) was incorrect.

The IHC further stated that at the time of issuance of the impugned notice, the tax authorities were not vested with any powers under the Ordinance to effect recovery of amount which they deemed to be due under section 147 of the Ordinance in contradiction of any tax estimate filed by the taxpayer under section 147(6) of the Ordinance. IHC further held that vide Finance Act 2018 such power was given to the tax authorities, which did not previously existed and thus the change in law is in itself manifestation that the impugned notice issued prior to such change in section 147(6) was devoid of legal authority.

3. C.P.D-4614/2022 to C.P.D-6523/2023 SINDH HIGH COURT (SHC)

Applicable Sections: 7E of the Income Tax Ordinance, 2001(the Ordinance), Fourth Schedule to the Constitution of Pakistan (the Constitution)

Brief Facts:

Section 7E of the Income Tax Ordinance, 2001 was introduced through Finance Act, 2022 whereby a resident person is treated to have received income equal to 5% of the fair market value of a capital asset (i.e. property of any kind held by a person, whether or not connected with a business, but does not include any stock-in-trade, consumable stores or raw materials held for the purpose of business, any shares, stocks or securities). Tax under this section is payable at 20% of 5% of the fair market value i.e. effective tax rate of 1% of fair market value on all the Capital assets situated in Pakistan held on the last day of tax year,

retrospectively i.e. from tax year 2022. Following assets are excluded from the scope of this section:

- a) One capital asset owned by the resident person;
- b) Self-owned business premises from where the business is carried out by the persons appearing on the active taxpayers' list at any time during the year;
- c) Self-owned agriculture land where agriculture activity is carried out by person excluding farmhouse and land annexed thereto;
- d) Capital asset allotted to a Shaheed or dependents of a shaheed, a person or dependents of the person died or wounded while in service or an ex-serviceman and serving personal of Pakistan armed forces or Federal or provincial government being original allottees of the capital asset duly certified by the allotment authority;
- e) A property which is chargeable to tax under the Ordinance and tax leviable is paid thereon.
- f) Capital asset in the first tax year of acquisition where advance tax under section 236K at the time of purchase or transfer has been paid;
- g) Capital assets other than above where the fair market value in aggregate does not exceed Rupees twenty-five million;
- h) Capital assets owned by a provincial government or a local government, local authority, a development authority, builders and developers for land development and construction, subject to the condition that such persons are registered with Directorate General of Designated Non-Financial Businesses and Professions

The instant judgement disposed of 208 Constitutional petitions challenging the vires of the federal legislature to enact the said provision. Following questions of law were put before the SHC:

- a) Whether the federal legislature was competent enough to levy the said tax pursuant to Entry no. 50 of the Federal Legislative List (the List) provided in the Fourth Schedule to the Constitution as only the Provincial legislature is empowered to levy tax on immovable property.
- b) The said provision is discriminatory in nature as it provides several exemptions without any rationale.
- c) Whether the concept of fictional income is alien to the Ordinance whereby an idle property is being taxed under the garb of fictional income.
- d) Tax can only be levied on income from a property. The said section levies tax on property itself in pith and substance, that too, upon mere holding of a property without any triggering event i.e. receiving of money or income.

Decision:

The SHC held that there is no set of universal application to test reasonableness of classifications made for the purpose of granting exemptions from a particular tax. Moreover, a general and reasonable exemption in respect of properties having value up to Rs. 25 million has been granted under the said section. Therefore, no discrimination can be alleged for levy of said tax as such argument is *per-se* devoid of merits.

Secondly, a tax cannot be struck down merely for the reason that income is not being generated or it will create hardship for the taxpayer. Levy of tax on these grounds does not constitute violation of fundamental rights in the light of Judgement by a five-

member bench of Supreme Court in the case of Elahi Cotton Mills Ltd.

The concept of deemed income is not alien to the to the taxation law history of Pakistan and such concept has been accepted by the courts as well. Furthermore, in essence, it is a tax on income which is deemed to have arisen from the immovable property and not on the immovable property itself and it would clearly fall within the Entry 47 of the List.

The argument that it is a tax on an immovable property; hence, will fall under Entry 50 of the List and such tax can only be levied by a provincial legislature is misconceived as no tax is being levied on the property but on its deemed income. Therefore, the Federal legislature is fully competent to impose tax on deemed income pursuant to section 7E of the Ordinance, all the listed petitions were dismissed accordingly.

Sales Tax Act, 1990

A. SROs

i. **SRO. 2042(I)/2022 – dated November 15, 2022**

Through this SRO, the Federal Government inserted sub rule 10 in rule 150ZEL, which has suspended the prize scheme for Tier-I retailers from November 15, 2022 to January 31, 2023; however, invoices verified during such period shall be included in the next prize draw or schemes.

ii. **SRO. 2061(I)/2022 – dated November 25, 2022**

Through this SRO, the Federal Government has established 16 check posts with mobile teams on the routes originating from tax-exempt areas for examining goods and documents.

B. Reported Decisions

1. **2022 PTD 1570 LAHORE HIGH COURT (LHC) M/S MASCO SPINNING MILLS LIMITED V/S FEDERATION OF PAKISTAN AND OTHERS**

Relevant Provisions: Rule 20 of the Sales Tax Special Procedure Rule, 2007

Brief Facts:

The petitioner was aggrieved of arrears of sales tax being charged in the utility bills for natural gas, titled "arrears / aging". The petitioner submitted that in the absence of any prescribed procedure and determination of tax, no such recovery could be made as arrears.

In response, Order dated February 14, 2019, passed by CIR during proceedings of this petition was referred which states that the petitioner's entitlement to tax concession

under SRO 1125(I)/2011 at the rate of zero percent was determined through STGO No.81 of 2017. However, inadvertently, this concession of not charging sales tax on supply of natural gas was allowed before the issuance of the STGO. As per the order, the tax not charged before the issuance of the STGO is being recovered through the utility bills without referring to any provision of law, therefore, recovery, of tax arrears, through utility bills, stands justified.

Decision:

This petition along-with connected petitions were disposed-off by LHC in the following manner:

- As there is no special procedure for recovery of tax not charged by distribution company, therefore, the impugned recovery of tax arrears through utility Bills is declared without lawful authority.
- Nevertheless, if tax is determined in accordance with the law and instructions are issued thereunder for recovery of any tax through utility Bill, the bill issuing authority must satisfy itself that the instruction is based on an order determining tax, by the competent officer and that particulars of the recoverable tax are fully disclosed.

The column titled "Arrears/Aging", through which tax arrears are recovered, is meant for arrears of supply of natural gas. Even if, after amendments in the special procedure, the law authorizes to recover tax arrears through bills, it has to be through an independent column showing that the arrears are of tax. The impugned practice, besides being without lawful authority, is a misrepresentation. Full disclosure of particulars and necessary information for recovery is fundamental right under Article 19A of the Constitution of Islamic Republic of Pakistan, 1973, therefore, the impugned

practice is highly deprecated and declared illegal.

- FBR was directed to issue a clarification to all the utility providers that arrears of tax cannot be recovered in utility bills, in a camouflaged/secret manner. The utility bill must contain an express entry, showing nature of tax arrears, determined by the Commissioner under the prescribed special or normal procedure.
- Learned Additional Attorney General shall ensure that Member (Policy) has issued the clarification to all utility providers, in light of the decision and direction in this case.

**2. 2022 PTD 1624
ISLAMABAD HIGH COURT (IHC)
M/S MOL PAKISTAN OIL AND GAS
B.V V/S
FBR ISLAMABAD and OTHERS**

Relevant Provisions: Section 48 of Sales Tax Act, 1990; Rule 71 of the Sales Tax Rules, 2006.

Brief Facts:

Mol Pakistan (Petitioner) filed petition before the Islamabad High Court being aggrieved of recovery of tax liability immediately after the decision of the Appellate Tribunal, while contending it to be in violation of Section 48 of the ST Act and Rule 71 of the ST Rules, 2006.

Decision:

The Honorable High Court decided the case in the favor of the petitioner as the period of 30 days was not lapsed or expired before initiation of the recovery process and the modalities mentioned in Rule 71 were also not followed. Accordingly, the Court ordered to refund the unlawfully recovered amount from the Petitioner's Bank accounts, within 30-days.

**3. 2022 PTD(Trib.) 1665
Appellate Tribunal Inland Revenue
Naveed Enterprises Vs
Commissioner Inland Revenue
(Appeals)
Faisalabad**

Relevant Provisions: 3, 4, 7, 10, 25(A) of the Sales Tax Act, 1990

Brief facts:

The Appellant was aggrieved of limitation imposed on claiming his legitimate right to input tax adjustment and sales tax refunds because of an agreement between sales tax department and an association.

The Appellant filed appeal before CIRA, but the CIRA decided in favour of the Department, then appellant filed appeal before the Tribunal.

Following questions of law were raised in the proceedings;

- Legality and binding effect of any agreement between sales tax department and any association and;
- Who shall possess the powers to issue any legislative instructions having binding effect as provisions of law.

Decision:

The ATIR accepted the appeal and set-aside the earlier orders of the Commissioner Appeals and DCIR along with the show cause notice being illegal and unlawful rendering the same annulled and decided the questions of law as follows:

- In light of other similar judgments of the other benches of ATIR and superior courts, the ATIR held that any agreement between sales tax department and any association, which is neither reduced to law nor supported by the superior or subordinate legislation, is void and unlawful.

- Any such agreements cannot be used as instrument/reference to reduce, restrict or fix any percentage of refund on exports; as only Federal Government is empowered to make legislation in this regard as per 2nd provision of Section 4(c) of the Act.

**4. (2022) 126 Tax 379
Islamabad High Court (IHC)
D-Wayson Chemist & Super Store
and Others Vs Federation of
Pakistan**

Relevant Provisions: Section 2(43A), 4(1) 23, 50, 50A of the Sales Tax Act, 1990

Brief facts:

In the instant case, the petitioners being classified as TIER-1 Retailers as per section 2(43A) of the Act, were issued notices for the implementation of electronic system of Point of Sales as per Chapter XIV and XIV-AA of the Sales Tax Rules, 2006, introduced and maintained through issuance of various SRO's from time to time.

Following questions of law were raised in the instant proceedings:

- i. Whether SROs issued by the Federal Board of Revenue (FBR) are related and being issued in true soul and spirit with the existing laws,
- ii. Whether the SROs deliver the purpose and add value that existing laws demand,
- iii. Whether the FBR is empowered to make rules and if so, whether such powers are used with reasonable precision and within legal boundaries and,
- iv. Whether any fundamental rights of the petitioners have been violated due to above.

Decision:

The IHC dismissed the appeals and thrashed out the legalities of the petitioners with respect to concerns affecting their constitutional rights and after thorough evaluation of the various guiding judgements of superior courts, decided the questions of law as follows:

- The SROs which implemented the FBR Online Integration System have been rightly issued under the parent statute, that is, section 2(43A) of the Act which requires the architecture of provisions to be framed thereafter for true application of scheme of law.
- The SROs truly serve the purpose of real time reporting and monitoring of the sales, which do not create any further harm to the current responsibilities on part of the petitioners as required under the existing laws.
- FBR is empowered under section 50 of the Act, section 40 of the Federal Excise Act, 2005 and section 219 of the Customs Act, 1969 to prescribe the ruling for use of computerized/electronic system that serves the purpose of legislature which in the instant case is real time reporting and monitoring of the sales by TIER-1 retailers.
- The petitioners being retailers acting as middle men – the collecting agents; are already under the obligation to report the sales to FBR hence; the implementation of FBR Online Integration System without affecting any constitutional rights thereof, has only created transparency in their due process.

Sindh Sales Tax on Services Act, 2011

A. Notification

Notification no. SRB-3-4/39/2022 dated November 4, 2022

Through notification no. SRB-3-4/36/2022, dated September 13, 2022, the Sindh Revenue Board (SRB) exempted Sindh sales tax payable on services mentioned in the SRO and certified by NDMA and PDMA to be meant for flood relief operations in Sindh Province.

Through the subject notification, SRB has further exempted following services with effect from September 13, 2022 subject to the condition that the persons shall not be entitled for refund of the tax already paid.

3A	9805.4000	Customs Agents services provided or rendered in relation to the clearance of the consignment imported for flood relief operations.
<hr/>		
4A	9819.9090	Services provided or rendered by port operators and terminal operators for handling, storage and clearance of the consignment imported for flood relief operations.

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