

Tax Bulletin

September 2022

Foreword



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

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Executive Summary

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Income Tax Ordinance, 2001

A. SROs

i. Revision in the value of immovable properties

The Federal Board of Revenue (FBR) has revised the fair market value of immovable properties located in cities across Pakistan through its various SROs issued in August 2022. The new SROs issued and locations are tabulated below for further reference:

S.N.	City	Reference	Date
1	Gwadar	S.R.O.1271(I)/2022	August 1, 2022
2	Sahiwal	S.R.O.1255(I)/2022	August 1, 2022
3	Jhang	S.R.O.1272(I)/2022	August 1, 2022
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5	Sargodha	S.R.O.1257(I)/2022	August 1, 2022
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7	Multan	S.R.O.1267(I)/2022	August 1, 2022
8	Mandi Bahaudin	S.R.O.1259(I)/2022	August 1, 2022
9	Lodhran	S.R.O.1269(I)/2022	August 1, 2022
10	Lasbela	S.R.O.1266(I)/2022	August 1, 2022
11	Khushab	S.R.O.1256(I)/2022	August 1, 2022
12	Jhelum	S.R.O.1270(I)/2022	August 1, 2022
13	Haripur	S.R.O.1265(I)/2022	August 1, 2022
14	Hafizabad	S.R.O.1260(I)/2022	August 1, 2022
15	Gujranwala	S.R.O.1261(I)/2022	August 1, 2022
16	Chakwal	S.R.O.1268(I)/2022	August 1, 2022
17	Bahawalpur	S.R.O.1263(I)/2022	August 1, 2022
18	Bahawal Nagar	S.R.O.1264(I)/2022	August 1, 2022

S.N.	City	Reference	Date
19	Faisalabad	S.R.O.1603(I)/2022	August 24, 2022
20	Sheikupura	S.R.O.1602(I)/2022	August 24, 2022
21	Islamabad	S.R.O.1610(I)/2022	August 25, 2022

2. SRO 1570/(I)/2022 dated August 22, 2022

Amendment Proposed in sub-rule 23 for clause (dd) of Rule 13N of the Income Tax Rules, 2002 (the Rules)

Determination of cost of acquisition of securities

Rule 13N, when introduced, initially used to determine the cost of acquisition of unlisted securities converted into listed securities. Subsequently, in May 2022 amendment was proposed to substitute the existing sub-rule 23(dd) of the Rule 13N through SRO 588(I)/2022. The said SRO provides that where securities of the unlisted company are converted into electronic form, the cost of acquisition of such securities shall be the face value and the date of acquisition shall be the date of acquisition as available with CDC.

FBR has now proposed to introduce further amendment through SRO 1570(I)/2022, whereby the existing sub-rule 23(dd) will again be substituted. The subject SRO provides that the cost of acquisition of securities in case of conversion of unlisted securities into listed securities shall be the face value and date of acquisition shall be the date of acquisition as available with CDC.

Further, cost of acquisition of securities in case of securities acquired during book building process and initial public offer (IPO) period shall be the applicable IPO price.

It is to be noted that before the introduction of SRO 588(I)/2022, sub-rule 23(dd) provided that the cost of securities on conversion from unlisted to listed securities shall be market value.

3. SRO 1612(I)/2022 dated August 26, 2022

Draft Manual Income Tax Return Form

FBR has proposed draft manual return forms (IT-1B and IT-2) for the following individuals:

- Individuals deriving income under any head other than salary/salary; and
- Individuals deriving income under the head business and any other head except salary.

The proposed draft forms are introduced in the Second Schedule, Part II of the Income Tax Rules, 2002.

4. SRO 1634(I)/2022 dated August 30, 2022

Exemption from section 148 on goods imported for flood relief

For providing relief to the flood affectees, FBR has provided exemption from levy of tax under section 148 of the Income Tax Ordinance, 2001 for a period of 90 days starting from August 5, 2022, on import of goods for relief operations duly certified by National Disaster Management Authority.

5. SRO 1639(I)/2022 dated August 31, 2022

Exemption from section 148 for import of onions and tomatoes

Through the captioned SRO, a new clause (124) is inserted in Part-IV of the Second Schedule to the Income Tax Ordinance, 2001, providing exemption from levy of 1% advance tax at import stage in respect of onions and tomatoes. Exemption is valid till December 31, 2022.

B. Reported Decisions

2022 PTD 1035

Lahore High Court

Commissioner Inland Revenue VS Toyota Walton Motors and others

Applicable Sections: 114, 122 and 133 of the Income Tax Ordinance, 2001 (the Ordinance)

Brief Facts:

Taxpayer filed return of income for Tax Year 2007 on September 28, 2007. Commissioner Inland Revenue (CIR) initiated amendment of assessment proceedings and accordingly issued notice under section 122(9) on May 21, 2010. The taxpayer responded to the notice after two years of issuance on June 25, 2012 and also filed a revised return of income for the said tax year on same day. Subsequently, the CIR issued further notice to the taxpayer on June 10, 2013 which was responded by the taxpayer on June 21, 2013. The CIR then passed order on the same date i.e. June 21, 2013 for amendment of assessment and rendered the revised return invalid on the basis that it does not comply with the pre-requisites for revising of return after issuance of notice as provided in section 114(6A) of the Ordinance.

It was argued by the taxpayer's counsel that amendments in section 114(6A) and 114(6) were introduced through Finance Acts 2009 and 2010 that do not have retrospective effect and are not applicable on the date when original return was filed on September 8, 2007. It was further argued that the revision of return; however, complied with section 114(6) then applicable. It was also argued that no tax demand was payable at the time of revision, since tax refund was available and the return was revised to correct a mistake which was not confronted to the taxpayer.

Before filing of petition before LHC, the Appellate Tribunal Inland Revenue (ATIR) declared the revised return filed in strict conformity with the law in force on the date.

The following question of law was raised before the LHC in respect of the decision of ATIR:

- Whether, in the facts and circumstances of the case, the learned Appellate Tribunal was justified to treat revised tax return submitted on 25.06.2012 as valid and qualified as amended assessment order in terms of sub-section (3) of section 122 of the Ordinance, 2001, when pre-condition under second proviso to sub-section (6A) of section 114 was not met?

Decision:

The Lahore High Court in its judgment held that before the revision of return in 2012, changes were introduced through Finance Acts 2009 and 2010 specifically introduction of second proviso of section 114(6A) which requires payment of tax demand, default surcharge and penalty alongwith revised return. It simply answers the question raised that on the date of revision of return of income, it was not in conformity with the law applicable on that date of revision i.e. on June 25, 2012 since proviso to section 114(6A) existed on the date. Considering the revision of return on the basis of mistake identified by the taxpayer itself, the LHC remanded back the case to ATIR to consider and decide afresh the issue of appropriation of expenses.

2022 PTD 1082
Sindh High Court
Yunus Textile Mills Limited VS Federation of Pakistan

Applicable Sections: 122(4), 122(4)(a), 122(4)(b), 122(5A) of the Income Tax Ordinance, 2001 (the Ordinance)

Brief Facts:

Yunus Textile Mills Limited (the Company) received a show cause notice [SCN] issued under Section 122(9) of the Ordinance to furnish reply in view of certain aspects warranting further amendment under Section 122(5A) of the Ordinance. The company replied to the SCN, but also filed a writ petition before the Honorable Sindh High Court against the impugned SCN on the ground that it is barred by law and is merely change of opinion with respect to earlier facts declared and disclosed to the tax department.

The matter was decided in favor of the tax department, after considering the legality of the assessment mechanism as defined under the Ordinance.

Decision:

The following matters were decided in the given case by the Sindh High Court:

- Law is crystal and clear that the tax department has an authority to amend an assessment within a period of five years plus one year as per the words used 'within the later of' between clause (a) and clause (b) of Section 122(4) of the Ordinance.
- It is also a settled proposition of law that in the matters of issuance of SCN the High Court cannot assume the supervisory jurisdiction with regard to the factual aspects, which could only be decided / considered after obtaining reply from the petitioners. Hence, the company is not entitled to bypass the remedies available to it by invoking writ jurisdiction in parallel with replying to the SCN.

2022 PTD 1187
Federal Tax Ombudsman
Umer Ayaz Khan VS Secretary, Revenue Division, Islamabad

Applicable sections: 12, 149, 153 of the Income Tax Ordinance, 2001 (the Ordinance)

Brief Facts:

Taxpayer (complainant) is a lecturer who receives salary from government college on which tax at source was deducted at the rate of 20%. He filed a complaint that tax was wrongly deducted as his salary is less than minimum threshold for taxability. Similar complaints were also filed by government lecturers of other educational institutions. The complaint was referred to the Secretary, Revenue Division for comments in terms of Section 10(4) of the FTO Ordinance, read with Section 9(1) of the Federal Ombudsmen Institutional Reforms Act, 2013. In response to the complaint, the tax department provided its comments that

complainant falls under section 153(1)(b) for providing services and tax on services is deducted at 10% but being non-filer, tax in the complainant's case was deducted at 20%.

Decision:

After review of the responses and facts of the case, it was held that sections 12 and 149, respectively neither obligate any valid contract of employment, nor place any other condition for a case to be treated as a salaried case except for employer-employee equation based on "Master-Servant Relationship". Further, FBR's treatment of salary received under section 153(1)(b) of the Ordinance is against the dictates of law. It was, therefore, recommended to the department to ensure that lecturers are not overburdened with excessive tax deduction, to process all such cases on priority basis and issue clarification for all withholding agents to safeguard such employees against excessive deductions.

(2022) 125 TAX 497 **Lahore High Court** **Commissioner Inland Revenue VS** **Standard Ice & Cold Storage**

Applicable Sections: 34(5), 70, 120, 122, 221, Clause (3A) of Part IV of Second Schedule of the Income Tax Ordinance, 2001 (the Ordinance)

Brief Facts:

The deemed assessment order under Section 120 of the Ordinance for Tax Year 2004 was rectified by the tax department under Section 221 of the Ordinance. The department treated the amount of loan as income and passed the impugned Order overlooking the very fact that such types of loans are granted exemption vide insertion of Clause (3A) of Part-IV of Second Schedule to the Ordinance, being the benefit derived by way of waiver of profit on debt or the debt itself under State Bank of Pakistan, Banking Policy Department's Circular No. 29 of 2002, dated 15th October 2002. The appeals were filed before the Commissioner Inland Revenue Appeals [CIRA] and Appellate Tribunal Inland Revenue [ATIR] which were decided in favour of the company. Being aggrieved, the

Department filed reference before the Lahore High Court.

The question raised in the reference was whether ATIR was justified in upholding the deletion of addition specifically with reference to the retrospective application of clause (3A) of Part-IV of Second Schedule to the Ordinance, inserted vide Finance Act 2004.

Decision:

The following pronouncement was held in the given case by the Lahore High Court:

- It is much appropriate to conclude that benefit of 'no taxation' was available and effective from the date of BPD Circular 29, i.e. 15th October 2002 and its applicability could not be denied for Tax Year 2004.
- It is well settled that if a statute is curative or merely declaratory of the previous law retrospective operation is generally intended.
- Retrospectivity of Clause (3A) stood endorsed in terms of clarification made through Circular D No.14 of 2004 dated 17th July 2004.

2022) 126 TAX 73 **Lahore High Court** **Commissioner Inland Revenue VS Sui** **Northern Gas Pipelines Limited (SNGPL)**

Applicable Sections: 20, 120, 122(5A) and 133 of the Income Tax Ordinance, 2001 (the Ordinance)

Brief Facts:

The taxpayer, involved in transmission and distribution of natural gas, while computing taxable income of the company deducted 'development surcharge' as admissible expense under section 20 of the Ordinance.

Development surcharge is levied under section 8(5) of the OGRA Ordinance, 2002 on every licensee of natural gas in respect of each unit of natural gas sold. This provision was introduced before the enforcement of Income Tax

Ordinance, 2001. As per the OGRA Ordinance, this surcharge is likely to be treated as "allowable expenditure under section 23 of the repealed Income Tax Ordinance, 1979 (the repealed Ordinance) and the provisions will also apply when the Income Tax Ordinance, 2001 will come into force.

The department disallowed the expense claimed by the taxpayer. The matter culminated into an appeal filed by the department before the ATIR. The ATIR decided the case in favour of the taxpayer and the expense was thereby allowed. The Department aggrieved from the decision of the ATIR, filed petition before the Lahore High Court (LHC).

Following questions were raised in the petition filed:

- Whether proviso to Section 8(5) of the OGRA Ordinance would be applicable for allowance of development surcharge, when the Ordinance of 2002 is a special law being later in time? and;
- Whether any other Act, outside Income Tax Ordinance, 2001, can allow any payment to the government as expense while calculating business income under Section 20 of the Ordinance of 2001?

Decision:

The LHC disposed of the petition filed by the department in favour of the taxpayer on the basis that the department itself is accepting allowability of development surcharge as admissible expense under repealed Ordinance, therefore, if the expenditure is allowable under section 8(5) of the OGRA Ordinance for computing income under the Repealed Ordinance, it can also be allowable under the new Ordinance.

Sales Tax Act, 1990

A. SROs

i. SRO. 1635(I)/2022 – dated August 30, 2022

Through this SRO, the federal government has provided exemption from applicability of sales tax on import of following goods subject to the same conditions as are envisaged for the purposes of applying zero-rate of customs duty on such imports under the Customs Act, 1969, with effect from August 24, 2022:

S. No.	Description of Goods	PCT heading
1.	Import of all goods received, in the event of a natural disaster or other catastrophe, as gifts and relief consignments or any goods received as gift or donation from a foreign government or organization by the Federal or Provincial Governments or any public sector organization.	9908 and 9911

ii. SRO. 1636(I)/2022 – dated August 30, 2022

Through this SRO, the federal government has exempted the goods as certified by NDMA and PDMA for relief operation for flood affectees from the levy of whole of sales tax for a period of 90 days.

iii. SRO. 1640(I)/2022 – dated August 31, 2022

Through this SRO, the federal government has exempted the import of following goods from sales tax till December 31, 2022:

S. No.	Description of Goods	PCT heading
1	Onions	0703.1000
2	Tomatoes	0702.0000

Here we may add that the local supply of above goods is already exempt from levy of sales tax under entry No. 45 of Table II of the Sixth Schedule to the ST Act.

B. Sales Tax General Orders (STGOs)

i. STGO No. 02 of 2023, dated August 05, 2022

Tier-I Retailers - Integration with FBR's POS System

FBR has adopted practice of notifying retailers (who have not yet integrated with FBR's system) as Tier-1 Retailer [2(43A) of Sales Tax Act, 1990] through STGO. This STGO is issued every month in the first 5 days of the calendar month with effect from August 3, 2021.

Vide the subject STGO, a list of further 114 persons identified as Tier-1 Retailers, has been placed on FBR's web portal requiring them to integrate with FBR's system by August 10, 2022. In case of failure to make the requisite integration by such notified persons, their adjustable input tax for the month of August 2022 would be disallowed up to 60% as per sub-section (6) of section 8B of the ST Act,

without any further notice or proceedings, thus creating tax demand by the same amount.

Any of the notified retailer who claims itself to have been wrongly notified as Tier-1 Retailer and whose input tax adjustment has been reduced by 60%, may file online application on IRIS portal for removal of this restriction following the procedure laid down in STGO No. 17 of 2022, dated May 13, 2022 and the Commissioner would decide the case in this regard.

C. Reported Decisions

2022 PTD 1128 Supreme Court of Pakistan Commissioner vs M/S Sarwaq Traders

Applicable Sections:

45-2(B) of the Sales Tax Act, 1990 (the Act)

Brief Facts:

In this case, the tax payer challenged the adverse order passed by the Commissioner Inland Revenue Appeals (CIRA) before the Appellate Tribunal on the technical ground that the appeal was not decided by the CIRA within 180 days of filing appeal as required under section 45B(2) of the ST Act.

The Tribunal declared the order of the CIRA as void being passed after a period of 180 days i.e. after the prescribed time limit as set out in section 45B(2) of the ST Act which position was later on confirmed by the High Court upon filing of reference by the Department against the order of Tribunal.

Subsequently, the department filed the petition against the order of the High Court before the honorable Supreme Court to decide the question of law that whether section 45B(2) of the ST Act is mandatory or directory in nature.

Decision:

The honorable Supreme Court (SC) observed that the law has developed time frame to decide the appeal within 120 days which may be extended by a further period of 60 days. While relying upon its another judgment reported as 2019 SCMR 1735, the SC held that such provisions, where the time frame is set out in the statute for deciding the appeal, are mandatory provisions and if a case is decided beyond the given time, the order for the reason of having been passed beyond the specified time limitation becomes void. The Honorable Court dismissed the petition of the Department.

The above judgment of the SC is very important and may support both the registered person as well as the Department. In cases where the appeals have not been disposed of by the respective CIRAs within the time frame provided under section 45B(2) of the ST Act and such appellate orders passed by CIRA have been challenged before the ATIR, it may open the door of dismissal of such cases pending before the ATIR by declaring the appellate orders of the respective CIRAs as void on the legal premise of time limitation.

2022 PTD 1147 Supreme Court of Pakistan Commissioner vs M/S Tobacco Company

Applicable Sections:

3(1A) of Sales Tax Act, 1990 (the Act) & Article 247 of the Constitution of Pakistan (the Constitution)

Brief Facts:

Commissioner confronted that registered person of not charging further tax under section 3(1A) of the ST Act on supplies made to unregistered persons in erstwhile Provincially Administered Tribal Areas (PATA) and Federally Administered Tribal Areas (FATA) ('the Tribal Areas') in relation to the tax periods July, 1999 to May, 2000.

The registered person contended that the scope of the ST Act does not extend to the Tribal Areas in terms of Article 247 of Constitution of Pakistan. However, an order-in-original on the above matter was passed by the Department against the registered person which was upheld by the CIRA upon filing of appeal by the registered person. Being aggrieved by the order of CIRA, another appeal was filed before Appellate Tribunal which was decided in favour of the taxpayer. Thereafter, the department filed a reference to the High Court which was dismissed and such dismissal was challenged before the Supreme Court.

Pakistan did not so apply in relation to the Tribal Areas by reason of Article 247 of the Constitution.

Decision:

The Supreme Court dismissed the appeal of the department, holding that no further tax was chargeable as the supplies were not made in Pakistan. The Court decided the appeal on the basis of following points:

1. Section 3(1A) specified that the supplies are made in Pakistan (condition omitted by Finance Act 2003) are subject to further tax; so the question as to whether the supplies over the relevant tax periods were indeed made "in Pakistan" was essentially one of fact, or at least had significant factual elements.
2. The crucial question in the present cases was whether or not the supplies were made "in Pakistan" which was neither established from records, nor the show-cause notices contained any such allegation. This defect was, in the apex court's view, fatal to the case sought to be made out by the department, and in the absence of any such findings the show cause notices simply could not succeed.
3. Before 25th Amendment to the Constitution, federal laws which otherwise applied in the whole of

Federal Excise Act, 2005

A. SRO

i. **SRO. 1589(I)/2022 – dated August 23, 2022**

Through this SRO, FBR has exempted federal excise duty leviable on donation in PM Flood Relief Fund, 2022 with effect from August 05, 2022.

i. **SRO. 1637(I)/2022 – dated August 30, 2022**

Through this SRO, FBR has exempted federal excise duty for period of 90 days on the goods certified by NDMA and PDMA for flood affectees in relief operation.

Balochistan Sales Tax on Services Act, 2015

A Press Release

WWF and WPPF Act 2022

Through the press release, BRA required all industrialists across Baluchistan Province to pay WWF and WPPF to BRA subsequent to following enactments:

1. The Balochistan Worker's Welfare Fund Act 2022
2. The Balochistan Companies Profit (Workers Participation) Act 2022

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