

Tax Bulletin

SEPTEMBER 2023



Foreword



This publication contains brief commentary on Circulars, SROs and decisions of the adjudicating authorities issued during August 2023.

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Karachi
September 13, 2023

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Executive Summary

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Direct Tax – Reported Decisions			
1.	(2023) 127 TAX 186	FBR CANNOT EXTEND THE TIME LIMIT WITHOUT AUTHORITY FROM THE PARLIAMENT. Appellate Tribunal in its judgement held that the Ordinance does not give power to FBR to extend the statutory time limit provided under section 122 of the Ordinance. Further it was held that a plea regarding assumption of jurisdiction can be taken even before the highest court in the country.	7
2.	2023 PTD 889	STAY AGAINST RECOVERY OF TAX DEMAND CAN BE EXTENDED BY APPELLATE TRIBUNAL EVEN AFTER LAPSE OF 180 DAYS AFTER THE MAIN HEARING OF THE APPEAL FOR PROVIDING TEMPORARY RELIEF TO A TAXPAYER The time period for stay against recovery of tax demand under section 131 of the Ordinance is of 180 days in which the ATIR is also required to decide the appeal filed. In case where the ATIR fails to conclude a case within this time and main hearing has been heard, the ATIR can grant further stay to avoid unnecessary hardship to the taxpayer.	8

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3.	2023 PTD 911	PAYMENTS MADE BY ELECTRIC DISTRIBUTION COMPANIES AGAINST SUPPLY OF ELECTRICITY BY THE NATIONAL TRANSMISSION AND DISPATCH COMPANY IS EXEMPT FROM DEDUCTION OF WITHHOLDING TAX AT SOURCE ATIR held that payments relating to Use of System Charges are in fact made for supply of electricity by NTDC which are specifically exempt from deduction of tax at source under the relevant provisions of the Income Tax Ordinance, 2001.	8
4.	2023 PTD 919	CASES FOR AUDIT BY COMMISSIONER INLAND REVENUE SHALL BE SELECTED BASED ON VALID REASONS AND FOR ONE TAX YEAR AT A TIME ONLY. Islamabad High Court held that selection of cases for audit shall result from reasons that shows objective application of mind. Further such selection shall be for one year at a time in the light of the instructions by FBR to its team.	10
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S.No.	Reference	Summary / Gist	Page No.
2.	127 TAX 179	POWER TO SUSPEND SALES TAX REGISTRATION REQUIRES 'VERIFICATION' NOT 'SUSPICION' The ATIR held that power of Commissioner conferred under section 21(2) of the Sales Tax Act, 1990 to suspend sales tax registration of taxpayers can be exercised after thorough examination of the facts to establish that a taxpayer has genuinely engaged in activities such as issuing fake invoices or committing tax fraud before its registration can be suspended; mere suspicion/opinion will not authorize CIR to use such powers.	12

Income Tax Ordinance, 2001

A. SRO

1. S.R.O. 1117(I)/2023

Through this SRO, the Federal Board of Revenue has approved the Rules introduced vide SRO 229(I)/2023 dated February 28, 2023 for submission of record of beneficial owners by companies and association of persons for the purpose of section 181E of the Income Tax Ordinance, 2001.

The rules provide following timeline for submission of beneficial ownership record:

- (i) Every company and AOP, on its initial registration with FBR, shall electronically furnish the particulars of its beneficial owners to the Board as prescribed in Form (BOF-01) of Part IXA of the First Schedule to these rules through FBR's online system.
- (ii) Every company and AOP, already registered with FBR, shall electronically furnish the particulars of its beneficial owners to the Board on or before December 31, 2023, as prescribed in Form (BOF-01) of Part IXA of the First Schedule to these rules.
- (iii) The record of the beneficial owners shall be updated whenever there is a change in any of the particulars of the beneficial owner as stipulated in Form (BOF- 01) of Part IXA of the First Schedule of these rules, within 30 days from the date when the change occurs.

- (iv) In case there is no change in the beneficial owners of the Company or AOP throughout a particular tax year, the Company or AOP as the case may, shall furnish a "Certificate of Confirmation for Beneficial Owner" to this effect as prescribed in Form (BOF-02) through Board's online system along with the Income Tax return to be filed for that tax year.

For details, please refer the following link:

<https://download1.fbr.gov.pk/SROs/20238281484526833SRONO.111728.8.2023.pdf>

B. Circular

1. Circular No. 03 of 2023-24 - Further clarification on section 7E

Through this Circular, FBR has provided further clarity and modification on the mode and manner of payment of tax under section 7E of the Ordinance on the sale or transfer of immovable property. It is further stated that contents of Circular No. 1 of 2023-24 dated July 31, 2023 will not apply for cases falling in the Jurisdiction of the Honorable Lahore High Court with reference to the Judgment in WP no. 52559 of 2022 dated 06-04-2023 unless the said judgment is reversed, suspended or vacated in an Intra Court Appeal or by the Honorable Supreme Court of Pakistan.

Further, a modification in Circular no. 1 mentioned above has been introduced after which where expression "Tax Year 2022" is appearing it will be read as "Tax Years 2022 and onwards".

The Circular also provides a list of persons who are not required to obtain certificate (Form-A annexed to Circular No. 1) to be presented by seller / transferor to registering / recording / attesting authority for the transfer of immovable property in Pakistan. These mainly include persons who are not required to pay tax under section 7E of the Ordinance. However, certain directions have been given to the persons to furnish documents on sale/ transfer of properties such as Form-B (Form of Declaration of Non-Residency by Non-Resident Pakistanis) annexed to Circular No. 3 in case of non-residents or other evidences as specified in the Circular.

For further details, please refer the following link:

[https://download1.fbr.gov.pk/Docs/2023/8151885349774CircularNo03of2023\(IncomeTax\).pdf](https://download1.fbr.gov.pk/Docs/2023/8151885349774CircularNo03of2023(IncomeTax).pdf)

C. Reported Decisions:

1. FBR CANNOT EXTEND THE TIME LIMIT WITHOUT AUTHORITY FROM THE PARLIAMENT.

**(2023) 127 TAX 186
APPELLATE TRIBUNAL INLAND
REVENUE, ISLAMABAD**

**NATIONAL HIGHWAY AUTHORITY,
ISLAMABAD
VS
COMMISSIONER INLAND REVENUE,
CTO, ISLAMABAD**

**APPLICABLE SECTIONS: 34(5),
122(5A), 122(9), 122, 120 AND
214A (1) OF THE INCOME TAX
ORDINANCE, 2001 (THE
ORDINANCE)**

Brief Facts:

The taxpayer filed its return of income for tax year 2014, deemed to be an assessment order

under section 120 of the Ordinance. Additional Commissioner Inland Revenue (ACIR) issued show cause notice under section 122(5A) read with 122(9) of the Ordinance and confronted taxpayer in respect of certain add backs to income. No response was submitted by the Taxpayer. The ACIR vide order dated December 31, 2020 finalized the proceedings and added back above expenses to declared loss. Taxpayer, being aggrieved by the decision, filed an appeal before the Commissioner Inland Revenue (Appeals), who decided the matter against the taxpayer vide order dated June 4, 2021.

Being aggrieved by the above decision, taxpayer filed an appeal before the Appellate Tribunal on the ground that no proceedings were pending for tax year 2014, before the issuance of show cause dated December 22, 2020 and tax authorities cannot finalize the proceeding after the expiry of statutory limit as provided under section 122 of the Ordinance.

The DR argued that Order was passed within statutory time limit as he referred to the FBR notification that was issued at the time of COVID-19, wherein due to the lockdown situation, FBR extended the statutory time limit from June 30, 2020 to December 31, 2020 by virtue of power conferred under section 214A of the Ordinance.

The DR also raised objection that taxpayer cannot take jurisdictional issue before Tribunal first time if same is not already taken before the lower authorities.

Decision:

The Appellate Tribunal decided the case in favour of the taxpayer. The decision was made on following basis:

- A plea regarding assumption of jurisdiction can be taken even before the highest court in the country. Reliance placed on the judgement of the Supreme Court in case of **Shagufta Begum Vs The Income Tax Officer, Circle-XI, Zone-B, Lahore (1989 PTD 544)**
- Notification issued by FBR dated June 30, 2020 cannot coexist with original provision of the Ordinance which were sought to be amended. Extension in time is beyond the power of delegation to the FBR, as the Ordinance does not give

power to FBR to extend the statutory time limit provided in section 122 of the Ordinance. FBR cannot change the law without specific authority from Parliament to do so.

- Legislature has used the expressions “extension of time limit” and “condonation of time limit” under a different context in the Ordinance. Therefore, it cannot be said or called that these are synonymous expressions. The expression “condonation of time limit” has only been used in section 214A of the Ordinance. The event of condonation of delay incurs after the lapse of the specified period whereas, extension of time is triggered before the expiry of the statutory time.
- Competent authority cannot suo moto extend the time limit or condone the delay on the basis of an application by any person.

2. STAY AGAINST RECOVERY OF TAX DEMAND CAN BE EXTENDED BY THE APPELLATE TRIBUNAL INLAND REVENUE EVEN AFTER LAPSE OF 180 DAYS AFTER THE MAIN HEARING OF THE APPEAL FOR PROVIDING TEMPORARY RELIEF TO A TAXPAYER

**2023 PTD 889
APPELLATE TRIBUNAL INLAND
REVENUE**

**FILTER PAKISTAN (PVT.) LIMITED,
KARACHI
VS
COMMISSIONER INLAND REVENUE,
ZONE-I, MTO, KARACHI**

**APPLICABLE SECTIONS: 131 OF THE
INCOME TAX ORDINANCE, 2001
(THE ORDINANCE)**

Brief facts:

In the instant case, an appeal of the taxpayer was pending before the ATIR. The taxpayer had already been granted stay against recovery of tax demand for a total of 360 days through various stay orders. After the expiry of the latest stay order, the taxpayer proceeded with another miscellaneous application

requesting further stay to avoid an irreparable loss. The Authorized Representative (AR) of the taxpayer contended that provision of section 131 of the Ordinance is directory and not mandatory in nature. On this basis the AR requested further stay until the decision of main appeal.

Decision:

To decide the matter on granting further stay, the ATIR relied on the judgment of Islamabad High Court in which it was held that the ATIR is empowered to grant interim relief for a period of 180 days considering the fact that the main appeal filed is decided within this time period. Failure on part of the ATIR to decide the appeal cannot operate to the prejudice to the appellant taxpayer.

Further, the ATIR also relied on the interim order of Lahore High Court in the case of Omega Industries in Writ Petition No. 26556 of 2020 in which it was held that no application for interim relief is to be fixed before the Inland Revenue Tribunals without main appeal.

Relying on the above two decisions and considering the fact that main appeal had already been heard, the ATIR granted further stay against recovery of tax demand till the disposal of main appeal to avoid causing undue hardship to the taxpayer.

3. PAYMENTS MADE BY ELECTRIC DISTRIBUTION COMPANIES AGAINST SUPPLY OF ELECTRICITY BY THE NATIONAL TRANSMISSION AND DISPATCH COMPANY IS EXEMPT FROM DEDUCTION OF TAX AT SOURCE

**2023 PTD 911
APPELLATE TRIBUNAL INLAND
REVENUE**

**MESSRS PESHAWAR ELECTRIC
SUPPLY COMPANY LIMITED
VS
COMMISSIONER INLAND
REVENUE, RTO, PESHAWAR**

**APPLICABLE SECTIONS: 153, 161,
177 AND CLAUSE 46AA OF PART IV
OF SECOND SCHEDULE OF THE
INCOME TAX ORDINANCE (THE
ORDINANCE)**

Brief Facts:

The Peshawar Electric Supply Company Limited (the appellant) was served show cause notices (the SCN) for the tax years 2012 to 2015 wherein it was alleged that no deduction of income tax was made on payment of "Use of System Charges" (the UoSC) to National Transmission and Dispatch Company (NTDC). The appellant filed reply against the subject SCN wherein charges levelled were denied; however, the Assessing Officer (the AO) didn't agree to the submissions and passed the order.

Being aggrieved by order of the AO, the taxpayer filed an appeal before the CIRA who remanded back the case for fresh decision on merits. In the second round of litigation, the AO again repeated his earlier decision and once again the appellant preferred the appeal before CIRA. The CIRA partially allowed the appeal and remanded the case to the extent of fresh calculation of the default surcharge whereas the rest of the AO's Order was confirmed. Thereafter, the appellant approached the ATIR and filed appeals for relevant tax years containing below identical grounds:

- NTDC and the appellant exclusively deal with the supply of electricity and receiving payments thereof which are exempt from deduction of withholding tax at source under Clause (46AA) of the 2nd Schedule to Part-IV of the Ordinance. Further, as per SRO 586(I)/91 dated June 30, 1991 read with Section 239 of the Ordinance, the appellant is exempt from withholding of tax under Section 153 of the Ordinance.
- Direct invoking of Section 161 of the Ordinance, without recourse to audit under section 177 of the Ordinance, constitutes fishing and roving inquiry which is against the law.
- Letter issued by the Central Power Purchasing Agency Guarantee Limited (the CPPAG) certified the fact as to non-payment for UoSC by the appellant so the question of withholding tax shall not arise unless the actual payment is made.

- There shall be no imposition of default surcharge in the absence of mens rea because government entities have no stake or benefit in short payment of taxes.

Decision:

The ATIR allowed the appeals and vacated the related impugned orders of the authorities below, based on following pronouncements:

- As per the definition of UoSC mentioned in SRO 1130(I)/2008 dated October 30, 2008 it can be construed that "UoSC" is part and parcel of the process for electricity supply and cannot be separated from supply of electricity. As such, it is exempt from deduction of income tax as per Clause (46AA) of the 2nd Schedule to Part-IV of the Ordinance and SRO 586(I)/91 dated June 30, 1991. Reliance placed on the judgment reported as ITA No, 1687/LB/2019 [M/s Multan Electric Power Company, Multan Vs. The CIR RTO, Multan, ATIR, Lahore Bench.
- Direct invoking of Section 161, without recourse to audit under section 177 of the Ordinance ibid is bad in law.
- Documentary evidence i.e. Letter issued by the CPPAG, produced by the appellant, authenticating non-payment of UoSC is reliable, unless proved otherwise by the tax department.
- The instant payments by the appellant are exempt from deduction of tax and where no income tax can be legally withheld, there is no question of delayed payment or default surcharge relating thereto. It is well settled principle of law that a thing required by law to be done in a certain manner must be done in the same manner as prescribed by law or not at all.

4. CASES FOR AUDIT BY COMMISSIONER INLAND REVENUE SHALL BE SELECTED BASED ON VALID REASONS AND FOR ONE TAX YEAR AT A TIME ONLY

**2023 PTD 919
ISLAMABAD HIGH COURT**

**MESSRS FAIRDEAL EXCHANGE
COMPANY (PRIVATE) LIMITED
VS
FEDERATION OF PAKISTAN**

**APPLICABLE SECTIONS: 20,
122(9), 171, 177 AND 214C OF
THE INCOME TAX ORDINANCE
(THE ORDINANCE)**

Brief Facts:

The series of notices under section 177, 122 read with section 214D of the Ordinance i.e. Audit Selection Regime, were challenged through several writ petitions which were decided through the instant combined judgment by the Islamabad High Court (the IHC). The petitioners argued that:

- The law requires a 'two-step' process for audit whereby an intermediate hearing shall be held by the CIR between the audit proceedings so that proper speaking order justifying the audit could be passed.
- CIR's jurisdiction under section 171(1) was either abolished under section 214C by implication or, in the alternative, was subservient to the Board's power for selection of audit under section 214 C of the Ordinance.

- Section 177(7) of the Ordinance precludes simultaneous audit for multiple years which has duly been endorsed by the FBR's Circular No. C.4(36)ITP/2002 dated October 05, 2009.

Decision:

The IHC specifically mentioned that the above two contentions, namely, (i) the two-step process for audit, and (ii) the subordination of section 177(1) audit selection regime to the section 214C regime, are already settled by a quartet of binding or persuasive precedent, comprising PTCL, Kohinoor, ChenOne and Pak Tobacco cases.

The IHC decided the writ petitions as under:

- It is impossible to lay down a standard test required under section 177(1) of the Ordinance. However, the reasons for audit selection should reflect an objective application of mind with respect to the data that appear discrepant and require further examination.
- Selection for audit under section 177(1) of the Ordinance is not contingent on selection for audit by the Board under section 214C of the Ordinance.
- 2009 circular still constitutes instructions of the FBR to its team that puts a bar, inter alia, regarding selection of case for audit for multiple tax years.

Sindh Sales Tax on Services Act, 2011

A. Notification

SRB-3-4/43/2023, dated August 15, 2023

EXEMPTION OF SINDH SALES TAX ON CERTAIN SPECIFIED TAXABLE SERVICES PROVIDED TO WAPDA FOR THE K-IV PROJECT

SRB has granted exemption from Sindh sales tax on following taxable services provided or rendered to WAPDA for use in the construction and completion of Greater Bulk Water Supply Scheme of the K-IV Project (Phase-I).

The said notification is valid only till construction and completion phase of the aforesaid project and has been issued in suppression of earlier notification no. SRB-3-4/6/2016 dated May 9, 2016 in respect of this project.

Tariff Heading No.	Description of Service
9809.0000	Contractual execution of work or furnishing supplies
9815.5000	Technical, scientific and engineering consultants
9815.9000	Other consultants including tax consultants, human resources and personnel development consultants
9824.0000	Construction services

Sales Tax Act, 1990

A. Reported Decisions

1. 127 TAX 837 SINDH HIGH COURT

**SHELL PAKISTAN LTD
Vs
FEDERATION OF PAKISTAN**

Applicable Provisions: Section 21(2) of Sales Tax Act, 1990 (ST Act) & Rule 12 of the Sales Tax Rules, 2006 (ST Rules).

Brief Facts:

The petitioner M/s Shell Pakistan Ltd. challenged suspension of its sales tax registration without issuing show cause notice under section 21(2) of the ST Act. The petitioner contended that said suspension was brought to its knowledge via newspaper which was purportedly made in terms of Rule 12 of the ST Rules which authorizes the Commissioner to suspend registration without issuance of show cause notice.

The petitioner pleaded the suspension order to be set aside on the premise that the said rule had already been declared ultra vires by the Hon'ble High Court through Order dated September 12, 2019 in case of Salman Ahmed Vs Federation of Pakistan.

Decision:

- The Hon'ble Sindh High Court (SHC) allowed the petition and set aside the order of suspension of sales tax registration while referring to its above referred judgement, wherein Rule 12 of the Sales Tax Rules, 2006 being the primary provision, authorizing Commissioners to suspend sales tax registration of taxpayers without any prior notice, was declared ultra vires to the Constitution being violative of the principles of natural justice and in excess of authority under section 21(2) of the ST Act.

- The SHC in its earlier judgment also mentioned that section 21(2) requires satisfaction of the Commissioner that the registered person has issued fake invoices or has committed tax fraud and without confronting such reasons to the registered person in writing any suspension order would be in violation of section 21(2) and would therefore be of no legal effect.

2. 127 TAX 179 APPELLATE TRIBUNAL INLAND REVENUE, LAHORE

**DATA FABRICS
Vs
THE CIR RTO FAISALABAD**

Applicable Provisions: Section 11(2), 21(2) of Sales Tax Act, 1990 & Rule 12 of the Sales Tax Rules, 2006.

Brief Facts:

The Appellant being engaged in the business of textile made purchases from M/s Usman Corporation which was subsequently charged with tax fraud. The Commissioner Inland Revenue (the CIR), without undergoing detailed investigation of the matter, suspecting the involvement of Appellant therein, issued show cause notice under section 21(2) of the Sales Tax Act, 1990 and subsequently decided to suspend the sales tax registration of Appellant which was followed by issuance of show cause notice for its blacklisting on e-FBR portal.

The Appellant contended that the provisions of section 21(2) do not empower the Commissioner to suspend or blacklist a registered person on the ground that he has made purchases from a buyer charged with tax fraud. It was further assailed that if the registered person is found involved in any short payment/nonpayment of sales tax, through claiming input taxes vide inadmissible

purchases, then a separate procedure is available under the law for recovery of the same under section 11(2) rather than proceedings under section 21(2) of the ST Act.

The matter was therefore taken before the Appellate Tribunal to seek relief.

Decision:

The Hon'ble Tribunal allowed the appeal, declared the show cause notice ab-initio void, set aside the order of suspension of sales tax registration and restored its status as operative person on e-FBR portal; concluding that:

- section 21(2) envisages powers to the CIR to draw adverse inference with respect to taxpayers based on his 'satisfaction' and not his 'opinion' and; such satisfaction can be derived after undergoing detailed investigation of facts and determination of actual default, if any, which the CIR have not been able to do in the instant case.

- The CIR has failed to determine that the Appellant was involved in issuing fake invoices or; committing tax fraud that may invoke adverse inference with respect to black listing or; suspension of registration.
- The CIR has not been able to perform his duties in carrying out detailed assessment of facts as per section 11(2) of the Sales Tax Act, 1990; a proper provision of law that guides the manner for determination of any short payment of sales tax or; adjustment of inadmissible refund/credit of input taxes that may be recovered.

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