

**TAX HANDBOOK ON TAX LAWS (AMENDMENT) ACT-2024  
(COMPARATIVE STUDY)**

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## AMENDMENTS IN INCOME TAX ORDINANCE, 2001

SECTION / CLAUSE	BEFORE AMENDMENT	AFTER AMENDMENT
SECTION 122A	<p><b>REVISION BY THE COMMISSIONER</b></p> <p>The Commissioner may suo moto call for the record of any proceeding under this Ordinance or under the repealed Ordinance in which, an order has been passed by any Officer of Inland Revenue, other than the Commissioner (Appeals).</p>	<p>The Commissioner may suo moto call for the record of any proceeding under this Ordinance or under the repealed Ordinance in which, an order has been passed by any Officer of Inland Revenue, other than the Commissioner (Appeals), <b>if the value of the assessment or, as the case may be, refund of the tax does not exceed twenty (20) million rupees.</b></p>
SECTION 124	<p><b>ASSESSMENT GIVING EFFECT TO AN ORDER</b></p> <p>(1) Except where sub-section (2) applies, where, in consequence of, or to give effect to, any finding or direction in any order made under Part III of this Chapter by the Commissioner (Appeals), Appellate Tribunal, High Court, or Supreme Court, an assessment order or amended assessment order is to be issued to any person, the Commissioner shall issue the order within two years from the end of the financial year in which the order of the Commissioner (Appeals), Appellate Tribunal, High Court or Supreme Court, as the case may be, was served on the Commissioner.</p>	<p>(1) Except where sub-section (2) applies, where, in consequence of, or to give effect to, any finding or direction in any order made under Part III of this Chapter by the Commissioner(Appeals), <b>if the value of the assessment or, as the case may be, refund of the tax does not exceed twenty million rupees,</b> Appellate Tribunal, High Court, or Supreme Court, an assessment order or amended assessment order is to be issued to any person, the Commissioner shall issue the order within two years from the end of the financial year in which the order of the Commissioner (Appeals), <b>if the value of the assessment or, as the case may be, refund of the tax does not exceed twenty million rupees,</b> Appellate Tribunal, High Court or Supreme Court, as the case maybe, was served on the Commissioner.</p>

	<p>(2) Where, by an order made under Part III of this Chapter by the Appellate Tribunal, High Court, or Supreme Court, an assessment order is set aside wholly or partly, and the Commissioner or Commissioner (Appeals), as the case may be, is directed to pass a new assessment order, the Commissioner or Commissioner (Appeals), as the case may be, shall pass the new order within one year from the end of the financial year in which the Commissioner or Commissioner (Appeals), as the case may be, is served with the order;</p> <p>Provided that limitation under this sub-section shall not apply, if an appeal or reference has been preferred, against the order, passed by Appellate Tribunal or a High Court.</p> <p>(6) Nothing in this Part shall prevent the issuing of an assessment order or an amended assessment order to give effect to an order made under Part III of this Chapter by the Commissioner (Appeals), Appellate Tribunal, High Court, or Supreme Court.</p>	<p>(2) Where, by an order made under Part III of this Chapter by the Appellate Tribunal, High Court, or Supreme Court, an assessment order is set aside wholly or partly, and the Commissioner or Commissioner (Appeals), as the case may be, <b>if the value of the assessment or, as the case may be, refund of the tax does not exceed twenty million rupees</b>, is directed to pass a new assessment order, the Commissioner or Commissioner (Appeals), as the case may be, <b>if the value of the assessment or, as the case may be, refund of the tax does not exceed twenty million rupees</b>, shall pass the new order within one year from the end of the financial year in which the Commissioner or Commissioner (Appeals), as the case may be, <b>if the value of the assessment or, as the case may be, refund of the tax does not exceed twenty million rupees</b>, is served with the order;</p> <p>Provided that limitation under this sub-section shall not apply, if an appeal or reference has been preferred, against the order passed by Appellate Tribunal or a High Court.</p> <p>(6) Nothing in this Part shall prevent the issuing of an assessment order or an amended assessment order to give effect to an order made under Part III of this Chapter by the Commissioner (Appeals), <b>if the value of the assessment or, as the case may be, refund of the tax does not exceed twenty million rupees</b>, Appellate Tribunal, High Court, or Supreme Court.</p>
<p><b>NEW SECTION 126A.</b></p>	<p><b>PECUNIARY JURISDICTION IN APPEALS</b></p> <p>Through the insertion of this section, the jurisdiction of Commissioner (Appeals) has been restricted to the cases where the value of the assessment or, as the case may be, refund of the tax does not exceed twenty million rupees.</p>	<p><b>PECUNIARY JURISDICTION IN APPEALS</b></p> <p>(1) Subject to other provisions of this Act,- (a) an appeal to the Commissioner (Appeals) shall lie where the value of assessment of tax or, as the case may be, refund of tax does not exceed twenty million rupees; or</p>

		<p>(b) an appeal to the Appellate Tribunal Inland Revenue shall lie where the value of assessment of tax or, as the case may be, refund of tax exceeds twenty million rupees.</p> <p>(2) A person or, as the case may be, officer of Inland Revenue aggrieved by an order of the Commissioner (Appeals) in cases under clause (a) of subsection (1) may file a reference before the High Court in accordance with section 133.</p> <p>(3) A person or, as the case may be, officer of Inland Revenue aggrieved by an order of the Appellate Tribunal in cases under clause (b) of sub-section (1) may file a reference before the High Court in accordance with section 133.</p> <p>(4) The cases pending before the Commissioner (Appeals) having the value of assessment of tax or, as the case may be, refund of tax exceeding twenty million rupees shall on and from the 16th day of June, 2024 stand transferred to the Appellate Tribunal Inland Revenue.</p> <p>(5) All cases transferred from the Commissioner (Appeals) to the Appellate Tribunal under sub-section (4) shall be decided by the Appellate Tribunal within the period provided for under section 132 which period shall commence from the 16th day of June, 2024.</p>
<p><b>SECTION 130</b></p>	<p><b>APPELLATE TRIBUNAL</b></p> <p>(1) There shall be established an Appellate Tribunal to be called the Appellate Tribunal Inland Revenue to exercise the powers and perform the functions conferred on the Appellate Tribunal Inland Revenue by this Ordinance.</p>	<p>(1) There shall be established an Appellate Tribunal Inland Revenue hereinafter called as the Appellate Tribunal to exercise jurisdiction, conferred on it under this Ordinance. <b>Provided that the existing members including Chairman of the Appellate Tribunal shall continue to hold office, on the same terms</b></p>

	<p>(2) The Appellate Tribunal Inland Revenue shall consist of a chairman and such other judicial and accountant members who shall be appointed in such numbers and in such manner as the Prime Minister may prescribe by rules, which may be made and shall take effect notwithstanding anything contained in section 237 or any other law or rules for the time being in force.</p> <p>(3) No person shall be appointed as judicial member of an Appellate Tribunal Inland Revenue, unless he-</p> <ul style="list-style-type: none"> <li>(a) has been a Judge of a High Court;</li> <li>(b) is or has been a District Judge; or</li> <li>(c) is an advocate of a High Court with a standing of not less than ten years; or</li> <li>(d) possesses such other qualification as may be prescribed under sub-section (2) of this section.</li> </ul>	<p>and conditions as applicable to them prior to the commencement of the Tax Laws (Amendment) Act, 2024 (____ of 2024), till the completion of their term of office unless resigned or removed earlier on the grounds provided in the proviso to sub-section (5).</p> <p>(2) The Appellate Tribunal shall consist of members who shall be appointed by the Federal Government in such numbers, in accordance with such procedure and on such terms and conditions as the Federal Government may prescribe by rules, which shall be made and take effect notwithstanding anything contained in section 237 of this Ordinance or <b>the Federal Public Service Commission Ordinance, 1977 (XLV of 1977)</b> or any other law or rules, for the time being in force.</p> <p>(3) A person shall be eligible to be appointed as a member of the Appellate Tribunal if he-</p> <ul style="list-style-type: none"> <li>(a) is an advocate of a High Court for not less than fifteen years and possesses such other qualifications as may be prescribed by rules under this section;</li> <li>(b) has for a period of not less than ten years practiced professionally as a chartered accountant within the meaning of the Chartered Accountants' Ordinance, 1961 (X of 1961);</li> <li>(c) has for a period of not less than ten years practiced professionally as a cost and management accountant within the meaning of the Cost and Management Accountants Act, 1966 (XIV of 1966);</li> <li>(d) is an Officer of the Inland Revenue in BS-21, or above; or</li> <li>(e) is an officer of the Inland Revenue in BS-20, having served in such grade for three years or more.</li> </ul>
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	<p>(4) No person shall be appointed as an accountant member of a Appellate Tribunal Inland Revenue unless he –                  (a) is an officer of the Inland Revenue Service equivalent in rank to that of Chief Commissioner Inland Revenue;                  (b) is a Commissioner Inland Revenue or Commissioner Inland Revenue (Appeals) having not less than three years’ experience as Commissioner;                  (c) has for a period of not less than ten years practiced professionally as a chartered accountant within the meaning of the Chartered Accountants’ Ordinance, 1961 (X of 1961); or                  (d) has for a period of not less than ten years practiced professionally as a cost and management accountant within the meaning of the Cost and Management Accountant’ Act, 1966 (XIV of 1966).</p> <p>(5) The constitution, functioning of benches and procedure of the Appellate Tribunal Inland Revenue shall be regulated by rules which the Prime Minister may prescribe.</p>	<p>(4) The Federal Government shall appoint any member possessing qualifications provided in clauses (a), (b) and (c) of sub-section (3) as Chairman of the Appellate Tribunal. The Chairman shall hold office for a period of three years provided that the Federal Government may reappoint the Chairman for such further term or terms as it may deem appropriate.</p> <p>(5) The members including, the Chairman shall cease to hold office on attaining the age of sixty-two years provided that the members falling under clauses (c) and (d) of sub-section (3) shall cease to hold office on attaining the age of superannuation, under the law regulating their service:                  Provided that a member including the Chairman may resign or may be removed by the Federal Government, on the recommendation of performance review committee, to be constituted by the rules made under sub-section (2), at any time before the expiry of his term or attaining the age of superannuation, as the case may be, on grounds, inter-alia, of inefficiency or misconduct, as prescribed by the rules made under sub-section (2).</p>
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	<p>(6) The rules in respect of the matters covered under this section made prior to commencement of the Tax Laws (Second Amendment) Ordinance, 2019 shall continue in force unless amended or repealed.</p>	<p>(6) The procedure of the Appellate Tribunal Inland Revenue including constitution of benches, case management system, distribution of cases and other matters ancillary or incidental thereto shall be regulated by the rules made under sub-section (2).</p>
<p><b>SECTION 131</b></p>	<p><b>APPEAL TO THE APPELLATE TRIBUNAL</b></p> <p>(1) Where the taxpayer or Commissioner objects to an order passed by the Commissioner (Appeals), the taxpayer or Commissioner may appeal to the Appellate Tribunal against such order.</p> <p>(2) An appeal under sub-section (1) shall be—</p> <p>(a) in the prescribed form;</p> <p>(b) verified in the prescribed manner;</p> <p>(c) accompanied, <b>except in case of an appeal preferred by the Commissioner</b>, by the prescribed fee specified in sub-section (3); and</p> <p>(d) preferred to the Appellate Tribunal within sixty days of the date of service of order of the Commissioner (Appeals) on the taxpayer or the Commissioner, as the case may be.</p>	<p>(1) Subject to section 126A, Any person, other than an SOE, aggrieved by any order passed by an Officer of Inland Revenue or Commissioner or Chief Commissioner or the Board or Commissioner (Appeals) under this Ordinance or the rules made thereunder may, within thirty days of the receipt of such order, prefer an appeal to the Appellate Tribunal or, as the case may be, a reference to the High Court: Provided that where sub-section (11) of section 134A apply, an SOE may prefer an appeal under this sub-section.</p> <p>(2) An appeal under sub-section (1) shall be—</p> <p>(a) in the prescribed form;</p> <p>(b) verified in the prescribed manner;</p> <p>(c) accompanied, by the prescribed fee specified in sub-section (3); and</p> <p>(d) preferred to the Appellate Tribunal <b>within thirty days of the date of service of order on the taxpayer.</b></p>

	<p>(3) The prescribed fee shall be five thousand rupees in case of a company and two thousand rupees in case other than a company.</p> <p>(4) The Appellate Tribunal may, upon application in writing, admit an appeal after the expiration of the period specified in clause (d) of sub-section (2) if it is satisfied that the person appealing was prevented by sufficient cause from filing the appeal within that period.</p> <p>(5) Notwithstanding that an appeal has been filed under this section, tax shall, unless recovery thereof has been stayed by the Appellate Tribunal, be payable in accordance with the assessment made in the case:                  Provided that if on filing of application in a particular case, the Appellate Tribunal is of the opinion that the recovery of tax levied under this Ordinance and upheld by the Commissioner (Appeals), shall cause undue hardship to the taxpayer, the Tribunal, after affording opportunity of being heard to the Commissioner, may stay the recovery of such tax for a period not exceeding one hundred and eighty days (180) in aggregate.                  Provided further that where recovery of tax has been stayed under this section, such stay order shall cease to have effect on expiration of the said period of one hundred and eighty days following the date on which the stay order was made and the Commissioner shall proceed to recover the said tax:</p> <p>Provided further that in computing the aforesaid period of one hundred and eighty days, the period, if any, for which the recovery of tax was stayed by a High Court, shall be excluded.</p>	<p>(3) The prescribed fee shall be <b>twenty thousand rupees</b> in case of a company and <b>five thousand rupees</b> in case other than a company.</p> <p>(4) The Appellate Tribunal may, upon application in writing, admit an appeal after the expiration of the period specified in clause (d) of sub-section (2) if it is satisfied that the person preferring appeal was prevented by sufficient cause from filing the appeal within that period.</p> <p>(5) Notwithstanding that an appeal has been filed under this section, tax shall, unless recovery thereof has been stayed by the Appellate Tribunal, be payable in accordance with the assessment made in the case:  <b>Provided that on filing of application in a particular case, the Appellate Tribunal may after affording an opportunity of being heard to the Commissioner having jurisdiction, for reasons to be recorded, stay the recovery of tax for ninety days:</b></p> <p><b>Provided further that the stay order shall cease to have effect, and the Commissioner shall be entitled to recover tax, if the taxpayer does not adhere to the hearing schedule for the appeal, as determined by the Appellate Tribunal in accordance with the rules made under subsection (2) of section 130.</b></p> <p><b>Provided also that where an appeal is not decided within the statutory period by the Appellate Tribunal, the stay order under the second proviso shall not cease to have effect till finalization of the appeal by the Appellate Tribunal.</b></p>
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SECTION 132	DISPOSAL OF APPEALS BY THE APPELLATE TRIBUNAL	DECISION OF APPEALS BY THE APPELLATE TRIBUNAL.-
	<p>(1) The Appellate Tribunal may, before disposing of an appeal, call for such particulars as it may require in respect of the matters arising on the appeal or cause further enquiry to be made by the Commissioner.</p> <p>(2) The Appellate Tribunal shall afford an opportunity of being heard to the parties to the appeal and, in case of default by any of the party on the date of hearing, the Tribunal may proceed <u>ex parte</u> to decide the appeal on the basis of the available record.</p> <p>(2A) The Appellate Tribunal shall decide the appeal within six months of its filing;</p>	<p>(1) The Appellate Tribunal shall decide the appeal within ninety days of its filing: Provided that appeals pending before the Appellate Tribunal on the date of commencement of the Tax Laws (Amendment) Act, 2024 (_____ of 2024), shall be decided within one hundred and eighty days: Provided further that where an appeal is not decided within the aforesaid period, the Appellate Tribunal shall seek condonation from the Minister of Law and Justice and such condonation shall not extend beyond ninety days.</p> <p>(2) At the first hearing of appeal, the Appellate Tribunal shall-</p> <p>(a) bring to the notice of the taxpayer; the provisions relating to alternative dispute resolution under section 134A of the Ordinance; and</p> <p>(b) if the taxpayer declines the option of alternative dispute resolution and wishes to continue with the appeal, fix date or dates for hearing and decision of the appeal in consultation with the taxpayer and Commissioner and in accordance with the rules.</p> <p>(3) The Appellate Tribunal shall ensure strict adherence by the taxpayer and the Commissioner, to the hearing schedule as prescribed, and shall hear and decide the appeal on the date or dates fixed, and no adjournment shall be granted except-</p> <p>(a) where there are compelling reasons for adjournment, to be recorded by the Appellate Tribunal; and</p> <p>(b) on mandatory payment of such cost as the Appellate Tribunal may deem fit, which shall not be less than fifty thousand rupees.</p>

	<p>(3) Where the appeal relates to an assessment order, the Appellate Tribunal may, without prejudice to the powers specified in sub-section (2), make an order to —</p> <p>(a) affirm, modify or annul the assessment order; or</p> <p>(c) remand the case to the Commissioner or the Commissioner (Appeals) for making such enquiry or taking such action as the Tribunal may direct.</p> <p>(4) The Appellate Tribunal shall not increase the amount of any assessment 3 [or penalty] or decrease the amount of any refund unless the taxpayer has been given a reasonable opportunity of showing cause against such increase or decrease, as the case may be.</p> <p>(5) Where, as the result of an appeal, any change is made in the assessment of an association of persons or a new assessment of an association of persons is ordered to be made, the Appellate Tribunal may authorise the Commissioner to amend accordingly any assessment order made on a member of the association and the time limit in sub-section (2) of section 122 shall not apply to the making of such amended assessment.</p> <p>(6) Where the appeal relates to a decision other than in respect of an assessment, the Appellate Tribunal may make an order to affirm, vary or annul the decision, and issue such consequential directions as the case may require.</p> <p>(7) The Appellate Tribunal shall communicate its order to the taxpayer and the Commissioner.</p> <p>(8) Already Deleted</p> <p>(9) Already Deleted</p>	<p>(4) Where the appeal relates to an assessment order, the Appellate Tribunal may, without prejudice to the powers specified in <b>sub-section (3)</b>, make an order to—</p> <p>(a) affirm, modify or annul the assessment order;</p> <p><b>(b) remand the case to the Commissioner for making such enquiry or taking such action as the Tribunal may direct; or</b></p> <p><b>(c) make such order as the Appellate Tribunal may deem fit.</b></p> <p><b>(5) The Appellate Tribunal shall not increase the amount of any assessment or penalty or decrease the amount of any refund unless the taxpayer has been given a reasonable opportunity of showing cause against such increase or decrease, as the case may be.</b></p> <p><b>(6) Where, as the result of an appeal, any change is made in the assessment of an association of persons or a new assessment of an association of persons is ordered to be made, the Appellate Tribunal may authorize the Commissioner to amend accordingly any assessment order made on a member of the association and the time limit in sub-section (2) of section 122 shall not apply to the making of such amended assessment.</b></p> <p><b>(7) Where the appeal relates to a decision other than in respect of an assessment, the Appellate Tribunal may make an order to affirm, vary or annul the decision, and issue such consequential directions as the case may require.</b></p> <p><b>(8) The Appellate Tribunal shall communicate its order to the taxpayer and the Commissioner.</b></p>
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	<p>(10) Save as provided in section 133, the decision of the Appellate Tribunal on an appeal shall be final.</p>	<p>(9) Save as provided in section 133, the decision of the Appellate Tribunal on an appeal shall be final.</p>
<p><b>SECTION 133</b></p>	<p><b>REFERENCE TO HIGH COURT</b></p> <p>(1) Within ninety days of the communication of the order of the Appellate Tribunal under sub-section (7) of section 132, the aggrieved person or the Commissioner may prefer an application, in the prescribed form along with a statement of the case, to the High Court, stating any question of law arising out of such order.</p> <p>(2) The statement to the High Court referred to in sub-section (1), shall set out the facts, the determination of the Appellate Tribunal and the question of law which arises out of its order.</p> <p>(3) Where, on an application made under sub-section (1), the High Court is satisfied that a question of law arises out of the order referred to in sub-section (1), it may proceed to hear the case.</p> <p>(4) A reference to the High Court under this section shall be heard by a Bench of not less than two judges of the High Court and, in respect of the reference, the provisions of section 98 of the Code of Civil Procedure, 1908 (Act V of 1908), shall apply, so far as may be, notwithstanding anything contained in any other law for the time being in force.</p>	<p>(1) Within thirty days of the communication of the order of the Appellate Tribunal or, as the case may be, the Commissioner (Appeals), the aggrieved person or the Commissioner may file a reference, in the prescribed form along with a statement of the case, before the High Court, stating any question of law or a mixed question of law and fact arising out of such order: Provided that the applicant shall also file complete record of the Appellate Tribunal within fifteen days of preferring an application under this section.</p> <p>(2) The statement to the High Court referred to in sub-section (1), shall set out the facts, the determination of the Appellate Tribunal and the question of law or a mixed question of law and facts which arises out of its order.</p> <p>(3) Where, on an application made under sub-section (1), the High Court is satisfied that a question of law or a mixed question of law and facts arises out of such order referred to in sub-section (1), it may proceed to hear the case.</p> <p>(4) A reference to the High Court under this section shall be heard by Special Bench or Special Benches, as the case may be, to be constituted by the Chief Justice, as deemed necessary, constituted for hearing cases under this section, comprising of not less than two judges of the High Court and, in respect of the reference, the provisions of section 98 of the Code of Civil Procedure, 1908 (Act V of</p>

	<p>(5) The High Court upon hearing a reference under this section shall decide the question of law raised by the reference and pass judgment thereon specifying the grounds on which such judgment is based and the Tribunal's order shall stand modified accordingly. The Court shall send a copy of the judgment under the seal of the Court to the Appellate Tribunal.</p> <p>(6) Notwithstanding that a reference has been made to the High Court, the tax shall be payable in accordance with the order of the Appellate Tribunal: Provided that, if the amount of tax is reduced as a result of the judgment in the reference by the High Court and the amount of tax found refundable, the High Court may, on application by the Commissioner within thirty days of the receipt of the judgment of the High Court that he wants to prefer petition for leave to appeal to the Supreme Court, make an order authorizing the Commissioner to postpone the refund until the disposal of the appeal by the Supreme Court.</p> <p>(7) Where recovery of tax has been stayed by the High Court by an order, such order shall cease to have effect on the expiration of a period of six months following the day on which it was made unless the appeal is decided or such order is withdrawn by the High Court earlier.</p> <p>(8) Section 5 of the Limitation Act, 1908 (IX of 1908), shall apply to an application made to the High Court under sub-section (1).</p> <p>(9) An application under sub-section (1) by a person other than the Commissioner shall be accompanied by a fee of one hundred rupees.]</p>	<p>1908), shall apply, so far as may be, notwithstanding anything contained in any other law for the time being in force.</p> <p>(5) The Special Bench shall decide a reference within six months from the date of its filing.</p> <p>(6) The High Court shall establish a case management system to ensure that sufficient number of Special Benches are constituted, so as to ensure that a reference filed under this section is decided within the stipulated six months.</p> <p>(7) The High Court upon hearing a reference under this section shall decide the question of law or a mixed question of law and facts raised by the reference and pass judgment thereon specifying the grounds on which such judgment is based and the Appellate Tribunal's order shall stand modified accordingly.</p>
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		<p>(11) Section 5 of the Limitation Act, 1908 (IX of 1908), shall apply to an application made to the High Court under sub-section (1).</p> <p>(12) An application under sub-section (1) shall be accompanied by a fee of fifty thousand rupees.</p> <p>(13) No application filed by the Commissioner under sub-section (1) shall be entertained unless it is accompanied by a written authorization by the relevant Chief Commissioner.]</p>
<p><b>SECTION 134A</b></p>	<p><b>ALTERNATIVE DISPUTE RESOLUTION</b></p> <p>(1) Notwithstanding any other provision of this Ordinance, or the rules made thereunder, an aggrieved person in connection with any dispute pertaining to –</p> <p>(a) the liability of tax of one hundred million rupees or above against the aggrieved person or admissibility of refund, as the case may be;</p> <p>(b) the extent of waiver of default surcharge and penalty; or</p> <p>(c) any other specific relief required to resolve the dispute, may apply to the Board for the appointment of a committee for the resolution of any hardship or dispute mentioned in detail in the application, <b>which is under litigation in any court of law or an appellate authority, except where criminal proceedings have been initiated.</b></p>	<p>(1) Notwithstanding any other provision of this Ordinance, or the rules made thereunder, an aggrieved person in connection with any dispute pertaining to-</p> <p>(a) <b>the liability of tax of fifty million</b> rupees or above against the aggrieved person or admissibility of refund, as the case may be;</p> <p>(b) the extent of waiver of default surcharge and penalty; or</p> <p>(c) any other specific relief required to resolve the dispute, may apply, except where criminal proceedings have been initiated, to the Board for the appointment of a committee for the resolution of any hardship or dispute mentioned in detail in the application:</p> <p><b>Provided that where the aggrieved person is a state-owned enterprise (SOE), the limit of tax liability of fifty million rupees or above mentioned in clause (a) of sub-section (1) shall not apply and it shall be mandatory for such aggrieved SOE to apply to the Board for the appointment of a committee for the resolution of any dispute under this section:</b></p> <p><b>Provided further that no suit, prosecution, or other legal proceedings shall lie against the SOE or the committee in relation to the dispute resolved under this section.</b></p>

	<p>(2) The application for dispute resolution under sub-section (1) shall be accompanied by an initial proposition for resolution of the dispute, including an offer of tax payment.</p> <p>(13) On receipt of the order of dissolution, the court of law or the appellate authority shall decide the appeal within six months of the communication of the said order.</p>	<p>Explanation.- State-Owned Enterprise shall have the same meaning as assigned thereto in the state-owned Enterprises (Governance and operations) Act, 2023 (VII of 2023).</p> <p>(2) The application for dispute resolution under sub-section (1) shall be accompanied by-</p> <p>(a) an initial proposition for resolution of the dispute, including an offer of tax payment; and</p> <p>(b) an undertaking that the applicant. shall accept the decision of the Committee which shall be binding on him in all respects and shall on receipt of the decision immediately withdraw any and all pending litigation or cases of any kind in respect of the dispute, mentioning details thereof:</p> <p>Provided that if the applicant is an SOE, it shall withdraw any and all such pending litigation and cases immediately and mention the details thereof in the undertaking:</p> <p>Provided further that the SOE may file an appeal to the Appellate Tribunal or a reference to the High Court or a petition for leave to appeal to the Supreme Court, as the case may be, where subsection (11) is applicable.</p> <p>(13) On receipt of the order of dissolution, the court of law or the Appellate Tribunal shall decide the appeal within ninety days of the communication of the said order.</p>
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## AMENDMENTS IN SALES TAX ACT, 1990

SECTION / CLAUSE	
<b>NEW SECTION-30DDDA</b>	<p><b>DIRECTORATE-GENERAL OF LAW”</b></p> <p>(1) The Directorate-General of law shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors, Law Officers and such other officers as the Board may, by notification in the official Gazette, appoint.</p> <p>(2) The Board may, by notification in the official Gazette, specify the functions, jurisdiction and powers of the Directorate-General of law.</p>
<b>NEW SECTION-43A.</b>	<p><b>PECUNIARY JURISDICTION IN APPEALS</b></p> <p>(1) Subject to other provisions of this Act,-</p> <p>(a) an appeal to the Commissioner (Appeals) shall lie where the value of assessment of tax or, as the case may be, refund of tax does not exceed ten million rupees ; or</p> <p>(b) an appeal to the Appellate Tribunal Inland Revenue shall lie where the value of assessment of tax or, as the case may be, refund of tax exceeds ten million rupees.</p> <p>(2) A person or, as the case may be, officer of Inland Revenue aggrieved by an order of the Commissioner (Appeals) in cases under clause (a) of sub-section (1) may file a reference before the High Court in accordance with section 133 of the Income Tax Ordinance, 2001(XLIX of 2001).</p> <p>(3) A person or, as the case may be, officer of Inland Revenue aggrieved by an order of the Appellate Tribunal in cases under clause (b) of sub-section (1) may file a reference before the High Court in accordance with section 133 of the Income Tax Ordinance, 2001(XLIX of 2001).</p> <p>(4) The cases pending before the Commissioner (Appeals) having the value of assessment of tax or, as the case may be, refund of tax exceeding ten million rupees shall on and from the 16<sup>th</sup> day of June, 2024 stand transferred to the Appellate Tribunal Inland Revenue.</p>



	(5) All cases transferred from the Commissioner (Appeals) to the Appellate Tribunal under sub-section (4) shall be decided by the Appellate Tribunal within the period provided for under section 132 of the Income Tax Ordinance, 2001 (XLIX of 2001) which period shall commence from the 16th day of June, 2024.	
<b>SECTION / CLAUSE</b>	<b>BEFORE AMENDMENT</b>	<b>AFTER AMENDMENT</b>
<b>SECTION 45B</b>	<p><b>APPEALS</b></p> <p>(1) Any person, other than the Sales Tax Department, aggrieved by any decision or order passed under sections 10, 11, 25, 36, or 66, by an officer of Inland Revenue may, within thirty days of the date of receipt of such decision or order, prefer appeal to the Commissioner Inland Revenue (Appeals).</p> <p>(2) The Commissioner Inland Revenue (Appeals) may, after giving both parties to the appeal an opportunity of being heard, pass such order as he thinks fit, confirming, varying, altering, setting aside or annulling the decision or order appealed against: Provided that such order shall be passed not later than one hundred and twenty days from the date of filing of appeal or within such extended period as the Commissioner (Appeals) may, for reasons to be recorded in writing fix:</p>	<p>(1) Any person, other than the Sales Tax Department, aggrieved by any decision or order, <b>if the value of the assessment or, as the case may be, refund of the tax does not exceed ten (10) million rupees</b>, passed under sections 10, 11, 25, 36 or 66, by an officer of Inland Revenue may, within thirty days of the date of receipt of such decision or order, <b>if the value of the assessment or, as the case may be, refund of the tax does not exceed ten (10) million rupees</b>, prefer appeal to the Commissioner Inland Revenue (Appeals).</p> <p>(2) The Commissioner Inland Revenue (Appeals) may, after giving both parties to the appeal an opportunity of being heard, pass such order, <b>if the value of the assessment or, as the case may be, refund of the tax does not exceed ten (10) million rupees</b>, as he thinks fit, confirming, varying, altering, setting aside or annulling the decision or order appealed against: Provided that such order, <b>if the value of the assessment or, as the case may be, refund of the tax does not exceed ten (10) million rupees</b>, shall be passed not later than one hundred and twenty days from the date of filing of appeal or within such extended period as the Commissioner (Appeals) may, for reasons to be recorded in writing fix:</p>

<p><b>SECTION 46</b></p>	<p><b>APPEALS TO APPELLANT TRIBUNAL</b></p> <p>(1) Any person including an officer of Inland Revenue (not below the rank of an Additional Commissioner, aggrieved by any order passed by—</p> <p>(a) the Commissioner Inland Revenue (Appeals) under section 45B,</p> <p>(b) the Commissioner Inland Revenue through adjudication or under any of the provisions of this Act or rules made thereunder,</p> <p>(c) the Board under section 45A, may, within sixty days of the receipt of such decision or order, prefer appeal to the Appellate Tribunal.</p> <p>(2A) All appeals and proceedings under this Act pending before the customs, Excise and Sales Tax Appellate Tribunal Constituted under section 194 of the customs Act 1969(IV of 1969) shall stand transferred to the Appellate Tribunal constituted under section 130 of the Income Tax Ordinance 2001 (XLIX of 2001) with effect from 28th Day of October, 2009.</p>	<p>(1) Subject to section 43A, any person, other than an SOE, aggrieved by any order passed by an officer of Inland Revenue, or the Board or Commissioner (Appeals) under this Act or the rules made there under may, within thirty (30) days of the receipt of such order, prefer an appeal to the Appellate Tribunal or, as the case may be, a reference to the High Court: Provided that where sub-section (11) of section 134A of Income Tax Ordinance, 2001(XLIX of 2001) shall apply, an SOE may prefer an appeal under this sub-section.</p> <p>Sub-section (2A) is omitted.</p>
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<b>SECTION 47</b>	<b>REFERENCE TO THE HIGH COURT.</b>  (1) Within ninety days of the communication of the order of the Appellate Tribunal under sub-section (2) of section 46, the aggrieved person or any officer of Inland Revenue not below the rank of an Additional Commissioner, authorized by the Commissioner may prefer an application in the prescribed form along with a statement of the case to the High Court, stating any question of law arising out of such order.	(1) Within <b>thirty (30)</b> days of the communication of the order of the Appellate Tribunal or, as the case may be, Commissioner (Appeals), the aggrieved person or the Commissioner may prefer an application in the prescribed form along with a statement of the case and complete record of the Appellate Tribunal or, as the case may be, Commissioner (Appeals) to the High Court, stating any question of law or <b>a mixed question of law and fact arising</b> out of such order.
<b>SECTION 48 (1) Clause F</b>	Provided that the Commissioner Inland Revenue or any officer of Inland Revenue shall not issue notice under this section or the rules made thereunder for recovery of any tax due from a taxpayer if the said taxpayer has filed an appeal under section 45B in respect of the order under which the tax sought to be recovered has become payable and the appeal has not been decided by the Commissioner (Appeals), subject to the condition that ten per cent of the amount of tax due has been paid by the taxpayer.	Provided that the Commissioner Inland Revenue or any officer of Inland Revenue shall not issue notice under this section or the rules made thereunder for recovery of any tax due from a taxpayer if the said taxpayer has filed an appeal under section 45B or, <b>as the case may be, section 46</b> in respect of the order under which the tax sought to be recovered has become payable and the appeal has not been decided by the Commissioner (Appeals), subject to the condition that ten per cent of the amount of tax due has been paid by the taxpayer.
<b>SECTION 47A.  (New Section Substituted)</b>	<b>ALTERNATIVE DISPUTE RESOLUTION</b>  (1) Notwithstanding any other provision of this Act, or the rules made thereunder, an aggrieved person in connection with any dispute pertaining to- (a) the liability of tax of fifty million rupees or above against the aggrieved person or admissibility of refund, as the case may be; (b) the extent of waiver of default surcharge and penalty; or (c) any other specific relief required to resolve the dispute, may apply, except where criminal proceedings have been initiated, to the Board for the appointment of a committee for the resolution of any hardship or dispute mentioned in detail in the application:	

	<p>Provided that where the aggrieved person is a state-owned enterprise (SOE), the limit of tax liability of fifty million rupees or above mentioned in clause (a) shall not apply and it shall be mandatory for such aggrieved SOE to apply to the Board for the appointment of a committee for the resolution of any dispute under this section:                  Provided further that no suit, prosecution, or other legal proceedings shall lie against the SOE in relation to the dispute resolved under this section.  <i>Explanation.</i>- State-owned enterprise shall have the same meaning as assigned thereto in the State-Owned Enterprises (Governance and Operations) Act, 2023 (VII of 2023).                  (2) Provisions of section 134A of the Income Tax Ordinance, 2001 (XLIX of 2001) and rules made thereunder relating to alternative dispute resolution shall, mutatis <i>mutandis</i>, apply to applications for alternative dispute resolution under this Act.</p>
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### AMENDMENTS IN FEDERAL EXCISE DUTY (FED) ACT, 2005.

SECTION / CLAUSE	BEFORE AMENDMENTS	AFTER AMENDMENTS
SECTION 29(2) NEW CLAUSE(E)	<p><b>DIRECTORATE GENERAL OF LAW</b></p> <p>New clause inserted.</p>	<p>The Directorate-General of law shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors, Law Officers and such other officers as the Board may, by notification in the official Gazette, appoint and the Board shall, specify therein functions, jurisdiction and powers of each such officer of the Directorate-General of law.</p>

<b>SECTION 33</b>	<b>APPEALS TO COMMISSIONER (APPEALS)</b>  Any person other than Federal Excise officer aggrieved by any decision or order passed under this Act or the rules made there under by an officer of Inland Revenue up to the rank of Additional Commissioner Inland Revenue, other than a decision or order or notice given or action taken for recovery of the arrears of duty under this Act or rules made there under may within thirty days of receipt of such decision or order prefer appeal there from to the Commissioner (Appeals).	Any person other than Federal Excise officer aggrieved by any decision or order, <b>if the value of the assessment or, as the case may be, refund of the tax does not exceed five million rupees</b> , passed under this Act or the rules made there under by an officer of Inland Revenue up to the rank of Additional Commissioner Inland Revenue, other than a decision or order or notice given or action taken for recovery of the arrears of duty under this Act or rules made there under may within thirty days of receipt of such decision or order prefer appeal there from to the Commissioner (Appeals).
<b>SECTION 33A. (NEW SECTION INSERTED)</b>	<b>PECUNIARY JURISDICTION IN APPEALS</b>  “33A. Pecuniary jurisdiction in appeals.– (1) Subject to other provisions of this Act,- (a) an appeal to the Commissioner (Appeals) shall lie where the value of assessment of tax or, as the case may be, refund of tax does not exceed five million rupees; or (b) an appeal to the Appellate Tribunal Inland Revenue shall lie where the value of assessment of tax or, as the case may be, refund of tax exceeds five million rupees.  2) A person or, as the case may be, officer of Inland Revenue aggrieved by an order of the Commissioner (Appeals) in cases under clause (a) of sub-section (1) may file a reference before the High Court in accordance with section 133 of the Income Tax Ordinance, 2001(XLIX of 2001).  (3) A person or, as the case may be, officer of Inland Revenue aggrieved by an order of the Appellate Tribunal in cases under clause (b) of sub-section (1) may file a reference before the High Court in accordance with section 133 of the Income Tax Ordinance, 2001(XLIX of 2001).	

	<p>(4) The cases pending before the Commissioner (Appeals) having the value of assessment of tax or, as the case may be, refund of tax exceeding five (5) million rupees shall on and from the 16th day of June, 2024 stand transferred to the Appellate Tribunal Inland Revenue.</p> <p>(5) All cases transferred from the Commissioner (Appeals) to the Appellate Tribunal under sub-section (4) shall be decided by the Appellate Tribunal within the period provided for under section 132 of the Income Tax Ordinance, 2001 (XLIX of 2001) which period shall commence from the 16th day of June, 2024.”;</p>	
<p><b>SECTION 34</b></p>	<p><b>APPEALS TO APPELLATE TRIBUNAL</b></p> <p>(1) Any person or officer of Inland Revenue aggrieved by any of the following orders may within sixty days of the receipt of such orders file appeal to the Appellate Tribunal against such orders,—</p> <p>(a) an order passed by the Commissioner (Appeals); and</p> <p>(b) an order passed by the Board or the Commissioner Inland Revenue under section 35:</p> <p>Provided that the Appellate Tribunal shall decide the appeal filed under this sub-section within six months of its filing.</p>	<p>(1) Subject to section 33A, any person, other than a state-owned enterprise (SOE), aggrieved by any order passed by an officer of Inland Revenue, the Board or the Commissioner (Appeals) under this Act or the rules made thereunder may, <b>within thirty days of the receipt</b> of such order, prefer an appeal to the Appellate Tribunal or, as the case may be, a reference to the High Court: Provided that where sub-section (11) of section 134A of Income Tax Ordinance, 2001 (XLIX of 2001) shall apply, an SOE may prefer an appeal under this sub-section.</p>

<p><b>SECTION 34A</b></p>	<p><b>REFERENCE TO THE HIGH COURT</b></p> <p>(1) Within ninety days of the communication of the order of the Appellate Tribunal under sub-section (2A) of section 34, the aggrieved person or the Commissioner may prefer application, in the prescribed form along with a statement of the case, to the High Court, stating any question of law arising out of such order.</p>	<p>(1) <b>Within thirty days of the communication of the order</b> of the Appellate Tribunal or, as the case may be, Commissioner (Appeals), the aggrieved person or the Commissioner may file a reference in the prescribed form along with a statement of the case and complete record of the Appellate Tribunal or, as the case may be, Commissioner (Appeals), before the High Court, stating any question of law or a mixed question of law and fact arising out of such order.</p>
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