

**GOVERNMENT OF PAKISTAN  
APPELLATE TRIBUNAL INLAND REVENUE  
(HEADQUARTER) ISLAMABAD**

**No.F.181-ATP/HQ/(Ad)/2023**

**Dated: 02<sup>nd</sup> August, 2023**

**CIRCULAR**

The competent authority i.e. the Hon'ble Chairman, Appellate Tribunal Inland Revenue, (ATIR) has been pleased to issue the following directions regarding Appeal Section and Roster Section for strict compliance: -

**DIRECTIONS FOR APPEAL SECTION**

- i) Misc. Applications for Stay (Extension) will be filed 4 days before expiry of stay already granted.
- ii) Fresh Stay without recovery notice will not be entertained without prior approval of Chairman or Member (Roster).
- iii) Stay application involving Attachment of Bank Account or Sealing of Business Premises may be fixed on same day of filing with the approval of Chairman or Member (Roster) considering the urgency.
- iv) Miscellaneous Application (Rectification) will be fixed within 03 days of filing before the same member's bench who passed the order. If the same bench is not available, then with the approval of the Chairman the Miscellaneous Application may be fixed before another bench.
- v) Stay Application in Miscellaneous Application (Rectification) would not be entertained, except with prior approval of Chairman or Member (Roster).

- vi) The Registrar / Deputy Registrar will monitor and check all the entry / processing / approval registers on daily basis and mark their initial and date at the end of the closing date.
- vii). The Assistant Registrar (Roster) will ensure that cross appeals are clubbed together and fixed together before a Bench.

### **DIRECTIONS FOR ROSTER SECTION**

- i) Assistant Roster (Roster) is bound to place one set in case of Miscellaneous Application (Rectification) before the Chairman or Member (Roster) before its fixation.
- ii) All Misc. Applications for Condonation of delay to be fixed before, Division Bench- HQ at Islamabad, Division Bench – II at Lahore, Division Bench – VI at Karachi, Division Bench at Peshawar and Division Bench at Multan.
- iii) In case Condonation is allowed by designated Bench, then the main case to be placed before the Hon'ble Chairman or Member (Roster) for assigning the Bench.
- iv) All the cases under office objections to be placed before Division Bench- HQ at Islamabad, Division Bench – II at Lahore, Division Bench – VI at Karachi, Division Bench at Peshawar and Division Bench at Multan and fixed for order on office objections.
- v) Bench is not empowered to transfer the case itself through order sheet but Assistant Registrar (Roster) will refer to the competent authority i.e. The Hon'ble Chairman for approval.
- vi) Miscellaneous Application (Condonation) and the cases under office objection to be fixed within two days of filing before the designated Bench i.e. Division Bench as per para(ii) and (iv) above.

- vii) The filling of stay / urgent applications will be entertained till 11:30 AM at least one working day before the date of hearing of the case. Only in specific special compelling circumstances shown, the appeal / application can be fixed on same day with case forwarded by Assistant Registrar (Roster) and approved by the Chairman.
- viii) In case a Member of Bench is not available or the Bench is not functional, the main appeal under no circumstances will be heard by another Bench, although the other Benches may hear and allow stay in the cases / appeals.
- ix) The Roster / Register (Cause List) will not have Miscellaneous Application or Appeal fixed/entered unless and until these are fixed/entered in the marking register of the Member (Roster). Any deviation in this matter will entail disciplinary proceedings against the AR (Roster) and any other staff member found involved.
- x) A specific staff (UDC/LDC) will enter all adjournments allowed by the Benches date-wise on excel sheet. In case, the case / appeal is not fixed on the adjourned date, he will inform the Member (Roster) who will take appropriate decision.

(KAMRAN ABDULLAH)  
DEPUTY REGISTRAR (ADMIN)

**Copy for information and compliance to: -**

1. PS to the Hon'ble Chairman, ATIR, Islamabad, Lahore, Karachi.
2. PS to Member (Admn/Roster), ATIR, Islamabad, Lahore, Karachi, Peshawar & Multan.
3. The Deputy Registrar, ATIR, Lahore, Karachi.
4. The Assistant Registrar (Appeal/Roster), ATIR, Islamabad, Lahore, Karachi, Peshawar & Multan.
5. Office record.

(ABDUL RASHEED UJJAN)  
ASSISTANT REGISTRAR (ADMIN)