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KTBA proposes steps for e-filing of sales tax, federal excise duty appeals

KARACHI: Tax practitioners have suggested measures for implementation of electronic filing of sales tax and federal excise duty appeals.

The Karachi Tax Bar Association (KTBA) has sent its proposals to the Federal Board of Revenue (FBR) before the implementation of the e-filing of appeals.

The tax bar suggested that the taxpayers should get online acknowledgment for each appeal from the relevant commissioner appeals.

“A digital or web-based form should be prescribed containing basic information about the case. This feature, though omitted from [the] income tax regime with [the] introduction of e-filing of appeals, is suggested to be reintroduced in a like manner.”

The tax bar said that currently late e-filing of appeals under the income tax regime is conditional to acceptance of application for condoning time by the relevant commissioner appeals.

“The rule for fixation and disposal of stay applications should have definite deadlines for the relevant commissioner appeals to follow mandatorily with consequence. Needless to add that the timelines prescribed under ... Income Tax Rules, 2002 are not practiced in letter and spirit,” the KTBA said.

All notices and orders in appeals proceedings would effectively be served via primary modes as provided under the Sales Tax Act, 1990 and in case this being not possible only then the option of service of notices and orders via secondary mode would be exploited.

To implement e-filing of appeals there should be a dedicated link to upload written arguments and miscellaneous applications for multiple reasons.

The KTBA proposed that the draft e-appeal procedure should be shared with the tax bar prior to the launching to undertake enhanced due diligence.

Further, before adoption of the new system, the manual filing of appeal as in vogue currently should be run concurrently for some time.