

## **FBR urged to run manual procedure concurrently with online appeal system**

**KARACHI:** Karachi Tax Bar Association (KTBA) has urged the Federal Board of Revenue (FBR) to run the manual filing of appeal concurrently with the imminent online appeal system.

In its suggestions sent to the Second Secretary (Appeal), FBR, the KTBA urged to share the draft e-appeal procedure prior to launching a new online appeal system and the manual filing of appeal should be run concurrently for sometime.

KTBA also proposed that online acknowledgement for each appeal shall be served to the appellant from the concerned Commissioner Appeals (containing his Name, Appeal Jurisdiction, Email Address and other necessary particulars).

It said the digital or web-based form, which essentially contained basic information about the case (like appellant's name and its number, tax period(s), order jurisdiction/section, order date and tax demanded), was omitted from income tax regime with introduction of e-filing of appeals, should be reintroduced in like manner.

It said that currently late e-filing of appeals under the income tax regime was conditional to acceptance of application for condonation of time by the concerned Commissioner Appeals. The appeal is a creature of law provided under section 45B of the Sales Tax Act, 1990 (Act) which cannot be made subservient to a successful order from the concerned Commissioner Appeals in a corresponding proceeding. Therefore it is proposed that no such condition was adopted in the Sales Tax E-appeals and the same should also be done away with E-appeals under the Income Tax Regime.

Moreover, it said that the rules for fixation and disposal of stay application should have definite deadlines for the concerned Commissioner Appeals to follow mandatorily with consequence. Needless to add that the timelines prescribed under Rule 76G of Income Tax Rules, 2002, are not practiced in letter and spirit, it added.

All notices and orders in appeal proceedings shall effectively be served via primary modes as provided under section 56(1)(a), 56(1)(b) of the Act and in case this being not possible only then option of service of notices and orders via secondary mode as provided under section 56(1)(c) and (d) of the Act shall be exploited. The date of service of notice or order shall essentially be reckoned in like manner.

In addition, the notices and orders including stay orders issued by the concerned Commissioner Appeals should seamlessly be served to the concerned field formations so that the IRIS portal is updated bilaterally in real-time, it said and added that the portal should have dedicated link to upload (a) Written Arguments (b) Miscellaneous Applications for multiple reasons, etc.