

KTBA submits recommendations for e-filing of appeals

KARACHI: Karachi Tax Bar Association (KTBA) has submitted suggestions to the Federal Board of Revenue (FBR) for the implementation of electronic filing of appeals in sales tax and federal excise.

The tax bar sent a set of recommendations to the FBR on Tuesday for e-filing of appeals in sales tax and federal excise regimes.

The KTBA said that a distinct numerical number should be allotted to each appeal and similarly acknowledgment for each appeal should be served to the appellant from the concerned Commissioner Appeals.

A digital or web based form has been proposed to be prescribed that essentially contains basic information about the case, including appellant's name and its number, tax periods, order jurisdiction/section, order date and tax demanded etc. This feature though omitted from income tax regime with introduction of e-filing of appeals, has been suggested to be reintroduced in like manner.

The KTBA said that currently late e-filing of appeals under the income tax regime is conditional to acceptance of application for condonation of time by the concerned commissioner appeals. The tax bar suggested that no such condition should be adopted in the sales tax e-appeals and the same should also be done away with from e-appeals under the income tax regime.

The rules for fixation and disposal of stay application should have definite deadlines for the concerned commissioner appeals to follow mandatorily with consequences. "Needless to add that the timelines prescribed under Rule 76G of the Income Tax Rules 2002 are not practiced in letter and spirit."

The tax bar said that all notices and orders in appeals proceedings shall effectively be served via primary modes as provided under Section 56(1)(a), 56(1)(b) of the Sales Tax Act, 1990 and in case this being not possible only then option of service of notices and orders via secondary modes 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."

The KTBA said that all 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.

The tax bar further proposed that the portal should have dedicated link to upload: written arguments; and miscellaneous applications for multiple reasons etc.

The FBR has been suggested that the draft e-appeal procedure should be shared with the KTBA prior to launching in order 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.