

13 April, 2023

KTBA informs FBR of dysfunctional ATIR following Chairman's retirement

The Karachi Tax Bar Association (KTBA) has raised concerns regarding the current situation of the Appellate Tribunal Inland Revenue (ATIR) after the superannuation of its previous chairman, Muhammad Waseem Chaudhary.

In a letter sent to the Federal Board of Revenue (FBR) Chairman, the KTBA informed that all the benches of the tribunal hearing cases of income tax, sales tax, and federal excise duty have ceased to operate and become dysfunctional due to the absence of a chairman. The KTBA expressed worry over the impact of this situation on genuine and bona fide taxpayers, who have been stranded at the door of the tribunal for the past week.

According to the KTBA, the staff at the tribunal has no clue about what to do next and are sitting directionless with nothing to answer to the appellants. The situation has inflicted irreparable losses to a number of appellants, who have no other authority to revert to, and the whole appellate process has been put on hold. The KTBA emphasized that the disposition of appeals and deliverance of justice are the ethos, which cannot be compromised under any circumstance, and any situation otherwise would be a travesty of justice with taxpayers and would reflect an abysmal portrait of a handicapped mechanism yearning to get corrected on an emergency basis up to the minimum of judicial standards.

The KTBA further stated that the situation is unprecedented and unheard of in any civilized society with a developed tax regime. The disposition of appeals and deliverance of justice are the ethos that cannot be compromised under any circumstance, and any situation otherwise would be a travesty of justice with taxpayers and would reflect an abysmal portrait of a handicapped mechanism yearning to get corrected on an emergency basis up to the minimum of judicial standards.

Therefore, the KTBA urged the FBR Chairman to intervene and issue necessary instructions for the restoration of benches to the Tribunal Member Roster immediately or alternatively, to constitute special benches at least for hearing stay applications. The KTBA highlighted that the situation is highly uncalled for and needs to be resolved on an emergency basis to uphold the fundamental principles of justice and fairness in the country's tax regime.

In conclusion, the current situation of the Appellate Tribunal Inland Revenue (ATIR) is causing undue stress and hardship to genuine and bona fide taxpayers, who are waiting for justice to be served. It is essential for the authorities to take prompt action and restore the functioning of the tribunal to avoid any further delay and to provide relief to the affected appellants.