

KTBA identifies anomaly in SRB's appellate system

Karachi Tax Bar Association (KTBA) has identified a sheer violation of the constitution by the Sindh Revenue Board (SRB) regarding appointments in appellate system.

KTBA President Muhammad Zeeshan Merchant in a letter to SRB Chairman Wasif Ali Memon pointed out the irregularities in appointments of provincial tax officials in first appellate forum available to taxpayers i.e. Appeals.

Merchant referred to the Constitution of Islamic Republic of Pakistan which is coined on the trichotomy of power.

The Article 175 of the Constitution envisages separation of powers between legislature, executive and judiciary ostensibly to prevent the concentration of power and to check transgression.

The Supreme Court of Pakistan in the case of Government of Baluchistan Vs. Azizullah Memon reported as PLD 1993 SC 31 has seconded the above analogy.

With the given methodology, it needs to be appreciated that the Notification No. SRB 3-4/34/2021 dated December 20, 2021 issued by the Member (Operations) Sindh Revenue Board ("SRB"), infringes upon the structure of trichotomy and separation of power in so far as following situations are concerned:

Zamir A. Khalid, presently posted as the Commissioner (Legal) is also given the additional charge of the Commissioner (Appeals – I)

Muhammad Iqbal Lakho, presently posted as Commissioner-III is also given the additional charge of the Commissioner (Appeals – II).

The KTBA expressed the surprise to see such a belligerent offensive on the constitutional methodology by a distinguished institution like SRB.

"We believe this prima facie is a travesty of justice as no one can be judge of his own cause. Please subscribe that this is further likely to shake the confidence of litigants (taxpayers) on the SRB as an independent appellate forum with the dedicated Commissioner (Appeals) is the only solution."