

KTBA expresses its concern over SRB notification

KARACHI: Karachi Tax Bar Association (KTBA) has expressed concerns over the Sindh Revenue Board (SRB) notification, SRB 3-4/34/2021. In a letter sent to the chairman SRB, the KTBA said that Article 175 of the Constitution envisages separation of powers between the legislature, executive, and judiciary ostensibly to prevent the concentration of power and to check transgression, and the Supreme Court of Pakistan in the case of Government of Balochistan Vs. Azizullah Memon reported as PLD 1993 SC 31 has seconded the above analogy.

It said that Notification No. SRB 3-4/34/2021 dated December 20, 2021, issued by the Member (Operations) Sindh Revenue Board ("SRB"), infringed the structure of trichotomy and separation of power; adding that the commissioner, legal, and the commissioner –III have been given the additional charge of the Commissioner Appeals – I & the Commissioner Appeals – II, respectively.

KTBA termed the SRB's said decision as belligerent offensive on the constitutional methodology, saying that this prima facie is a travesty of justice as "no one can be the judge of his own cause".

Furthermore, it said that it would likely shake the confidence of taxpayers and urged the SRB to appoint an independent appellate forum with the dedicated Commissioner (Appeals).