

19-02-2024

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Mr. Justice Qazi Faez Isa,
Honourable Chief Justice of Pakistan,
Islamabad.

SUMMARY OF ISSUES DISCUSSED DURING MEETING THE MEETING
YOUR GOOD SELF HAD WITH DELEGATION OF PAKISTAN TAX BAR
ASSOCIATION (PTBA) DATED FEBRUARY 16, 2024

YOUR HONOUR

We would like to take this opportunity to thank you for the patience, courtesy and understanding shown by your good self during the meeting with PTBA delegation under the leadership of our President, Mr. Anwar Kashif Mumtaz at the Supreme Court of Pakistan.

During the course of the meeting, we have highlighted various issues of extreme importance in terms of procedures, constitutional limitations and judicial practice in respect of tax and other revenue matters. In this connection, we would like to narrate below these issues and submissions for your reference, consideration and record.

- We have informed Your Honor about recent pending tax matters before the Honourable Supreme Court. We are giving details, as directed, the issues involved and the case numbers of such pending tax matters of public importance before the Honourable Supreme Court are as under:
 - 4B super tax was challenged through Civil petition # 1529/2020 filed before Supreme Court
 - 4C Super tax was challenged through Civil Petition # 3401-L of 2023 against the Lahore High Court order and Civil Petition 3825-K of 2023 against the High Court of Sindh before the Supreme Court
 - Levy of 7E was challenged through Civil Petition 1442-K /2022 before Supreme Court
 - CVT (Capital Value Tax) section 8 was challenged through Civil Petition # 57/2023
- Keeping in view of the recent steps taken towards automation of judicial system by the Supreme Court, we understand that if the revenue matters (tax and customs) which have been decided and have attained finality in respect of point of law and legal interpretation may be made available for all courts

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and tribunals by way of an integrated platform. By sharing this important information it would be possible for courts/tribunals, in case similar issues, to dispose off the cases at the 'Kacha Peshi' stage. This would drastically minimize the pendency of tax and other revenue cases in the courts.

- In case of constitutional vires, if any High Court has decided a matter and which is subjudice before the Supreme Court with the interim order, then other High Courts should be directed to keep similar proceedings in abeyance till the decision of the Supreme Courts for the law of consistency. In addition, to allow for similar relief to the taxpayers, the Supreme Court may ensure that interim order so granted in matters of constitutional vires should operate in rem in order to give relief to the taxpayer.
- Territorial jurisdiction of Islamabad High Court in tax, corporate and other revenue matters may be defined in order to avoid any duplicity of proceedings before other High Courts and to ensure the sanctity of the territorial jurisdiction of the other High Courts.
- It may be directed that tax and other revenue matters should be disposed off in accordance with Article 199(4A) of the Constitution of Pakistan.

The above submissions are in consequence of our discussion during the course of the meeting with your honor in order to put up the above points for your reference, consideration and records. These submissions are in line with our plan of action to improve Pakistan's economic crisis and to encourage investors both foreign and local to invest in Pakistan. The above will also help in dispensing the justice in the cases that are pending in the courts, in a smooth and speedy manner.

We once again thank you for granting us audience and for your patience and attentiveness.

Yours Faithfully,



M. Rehan Siddiqui

General Secretary