

22-02-2024

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The Secretary,
Ministry of Law,
Islamabad.

APPOINTMENT OF JUDICIAL AND ACCOUNTANT/TECHNICAL MEMBERS AT TAX AND OTHER REVENUE TRIBUNALS

Respected Sir

We take this opportunity to write to you on behalf of Pakistan Tax Bar Association (PTBA) having footprint in 32 cities across the country and diversified membership of 12,500 members comprising of Lawyers, Tax Practitioners and Chartered Accountants. This year a new Executive Committee has taken over the charge of the affairs of PTBA with a commitment to enhance the professional competence within the members and to collaborate with the Government to broaden the tax base and enhance the tax revenue up to the true potential of Pakistan's economy.

We, at PTBA are fully aware of the importance of tax and other revenue tribunals which are the last fact finding legal forums. Taxpayers and business enterprises heavily rely on these forums in order to invoke appellate remedy available under the respective laws in case of grievance from any order passed by the administrative authorities.

We would like to bring to your kind consideration that large number of members from tax and other tribunals will not be available for their judicial work, due to completion of their contracts on June 04, 2024 and no appointment of new members has yet to be initiated. Considering the importance of these appellate forums, it is a matter of grave concern, and we are afraid that non availability of judicial accountant and technical members in these tribunals will delay the dispensation of justice which slow down the economic cycle due to the fact that exchequer will not make its way to the treasury.

Keeping in view of the above scenario, we are of the view that if any process for appointment of judicial member will be initiated in the said tribunals, following points have to be considered to make these tribunals effective and relevant in the tax and other revenue laws:

- Judicial members should be appointed in accordance with the procedure and no contractual appointment of judicial members should be undertaken.



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- If the accountant/technical member will be deputed by the relevant ministry, those members should remain for at least 3 years and during that period, they should not be called back by their respective ministries.
- Any officer who has less than 3 years job experience, should not be deputed as accountants /technical members of the tribunals.
- All judicial members after their appointment will have to serve at least 3 month's training program at the respective judicial academies.
- A committee should be constituted for the recommendation of judicial members which would comprise of the Law Minister, the Chairman of the relevant tribunal and President of Pakistan Tax Bar Association.
- Another committee should also be constituted for the endorsement of the recommended accountant/technical member which would comprise of the Law Minister, the Chairman Federal Board of Revenue or any relevant person designated as such, the Chairman of the relevant tribunal and President of Pakistan Tax Bar Association.

In view of the above, we hope that immediate action will be taken by your good office to lay the ground work for the aforesaid appointments, so that as and when the new Government take the charge, the initial work would already have been done and they would proceed for speedy execution of this very important matter.

Yours Faithfully,

Anwar Kashif Mumtaz

President



Mohammad Rehan Siddiqui

General Secretary

CC: Honorable Chief Justice of Pakistan

CC: Registrar Supreme Court of Pakistan

