

IN THE NAME OF ALLAH ALMIGHTY, THE MOST MERCIFUL,  
MOST BENEFICENT

KHILJI & CO.

Chartered  
Accountants

# NEWSLETTER MARCH 2019

SPECIAL SUPPLEMENT  
KHILJI & CO,  
PROFESSIONAL  
COMMENTARY OF  
FINANCE  
SUPPLEMENTARY (2<sup>ND</sup>  
AMENDMENT) ACT,  
2019.



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## **DISCLAIMER**

Khilji & Co (Chartered Accountants) is pleased to present Firm's Newsletter. The only purpose of this document is to provide updated information to our clients about recent circulars/ notifications issued by various authorities during this month and also to provide our clients with information on latest useful decisions of appellate courts. The information provided in this document should only be used in conjunction with professional opinion from tax/ legal advisor and checked for updated position of law. This document as a whole or its any part should not be reproduced in any form without prior written approval from Khilji & Co. This newsletter is distributed free of cost to our clients only. We humbly request our readers to please provide us the most valuable comments to make this more informative and useful. It has always been a pleasure to be of service to our clients.

### **EDITORIAL GROUP:**

- 1. Mr. Hussain Mehmood**
- 2. Syed Asim Habib**

**Principal Editor**  
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## Supreme Court of Pakistan – Civil Appeal No. 1663 of 2008

**Parties: Income Tax Officer VS Akbar Gul**

**Date of Order: 09-04-2018**

### **Brief Facts:**

The brief facts of this appeal are that the Respondent/Assessee was carrying on business in partnership with another person under the name of Messrs Diamond Poultry Farm which was an unregistered partnership Firm. The total income of the Firm was entitled to certain exemptions under Part-I of Second Schedule of the Income Tax Ordinance, 1979 (the Ordinance, 1979). This exemption was duly availed. The Respondent, however, also claimed the same exemption for his share of the profit received from the business of the Firm. This was declined by the Income Tax Officer in his order, in view of the provisions of section 151 of the Ordinance, 1979.

The appeals filed by the Respondent/Taxpayer before the Commissioner Income Tax and Income Tax Appellate Tribunal were also dismissed. However, not finding any precedent from the superior Courts directly dealing with the issue, the Income Tax Appellate Tribunal referred the following questions for consideration of the learned High Court under section 136(1) of the Ordinance, 1979: -

“1. Whether the mere fact, that income from poultry farming was credited in the accounts of two partners in the books of Messrs. Diamond Poultry Farms, warranted an inference that the said “Firm Name” was the first recipient and the partners were the second recipients of the said income;

2. Whether the Appellate Tribunal was legally right in holding that income from Poultry Farming received by the applicant through the firm name of Messrs. Diamond Poultry Farm was taxable in his hands; and

3. Whether in view of the factual as well as the legal aspects of the case provisions of section 151 could be invoked in the case of the applicant?”

### **Decision:**

The honorable Court after discussing the legal provisions, principle regarding favoring taxpayer while interpreting the taxation provisions and nature of benefits of exemption to the partners of the Firm allowed the appeal and set aside the impugned order in following words:

*“11. We have carefully gone through the judgments relied upon by the learned High Court and find that the ratio of the said judgments was not attracted to the facts and circumstances of the instant case. We, thus find that the learned High Court was not justified in extending the benefit of exemption to the partners of the Firm by overlooking the fact that the Firm was an independent assessee and section 151 of the Ordinance, 1979 prohibited the benefit of exemption to a second recipient of the income exempt from tax.*

*12. Section 151 of the Ordinance, 1979 contemplates that the benefit of a particular exemption could only be claimed once. Any recipient of such exempt income would be receiving income out of the exempt income could therefore not claim the benefit of Clause-99 of Part-I of the Second Schedule of the Ordinance, 1979 for second time. We, therefore, find that the impugned judgment of the High Court is not sustainable.*

*13. For reasons recorded above, this appeal is allowed. The impugned judgment of the learned High Court is set aside and the orders passed by the lower fora are affirmed and upheld.”*

### **Supreme Court of Pakistan – Civil Appeal No. 27 of 2009**

**Parties: Commissioner of Income Tax, LTU VS International Power Global Developments Limited**

**Date of Hearing: 21-02-2018**

#### **Brief Facts:**

Brief and essential facts relevant and necessary for adjudicating the issues raised in the present petition are that the respondent derives its income by rendering operational and maintenance service to the Hub-Power Company Limited. In the assessment year 2001-2002 the respondent incurred an expenditure of Rs. 1,200,000/- for setting up a sports and recreational facility for its employees who reside within its residential colony. The respondent deducted this expense while computing its income. The Tax department while passing the assessment order disallowed such deduction, which was challenged without success up to the stage of Income Tax Appellate Tribunal. The respondent then challenged the decision of the tribunal in the High Court of Sindh, which answered the question of law in the affirmative in favour of the respondent and against the tax department vide judgment dated 09.10.2008, hence this appeal with the leave of this Court.

Learned counsel for the respondent in support of the reasoning given in the impugned judgment has heavily relied upon the provision of section 23(xviii) of the 1979 Ordinance. The only question that needs to be answered in the present case, therefore, is whether the expense of Rs. 1,200,000/- incurred by the respondent in providing a facility for sports and social activities for its employees can be deducted while computing income on the strength of the provisions of section 23(xviii). Undeniably the expense in question is not a part of the salary or perk or privilege which the respondent pays to its employees under the contractual obligations for rendering service.

It was simply incurred to setup a complimentary facility for the employees which has no direct nexus with the generation of the respondent's income derived from rendering operational and maintenance services to the Hub-Power Company Limited. Hence, on the face of it, the expense in dispute neither falls under section 23(xviii) of the 1979 Ordinance nor any other category of allowances or deductibles listed in rest of the provisions of section 23, so as to justify its deduction while computing respondent's income.

#### **Decision:**

The honorable Court after discussing the legal provisions, allowed the appeal and set aside the impugned order in following words:



*“The High Court of Sindh allowed its adjustment simply on the ground that sports and social activities boost mental and physical health of a person by answering the question of law in the affirmative. This may be so but that ipso facto cannot be regarded as a type of allowance that can be directly correlated to any category of allowances and deductibles listed in section 23 of the 1979 Ordinance with the business activity of the respondent, which is rendering of operational and maintenance services to a power generating company. The conclusion of the High Court being totally misconceived and not based on any provision of section 23 is not sustainable in law. The expenditure in question, therefore, cannot be taken into consideration while computing business income of the respondent.*

*6. For what has been discussed above, this appeal is allowed, the impugned judgment is set aside and the decision of the Tribunal is restored.”*

### **Inland Revenue Appellate Tribunal – S.T.A No. 46/LB of 2013**

**Parties:** CIR, R.T.O., Faisalabad **VS** Messrs R.J. Cotton Waste Factory, Faisalabad

**Date of Hearing:** 12-09-2018

#### **Brief Facts:**

Briefly facts of the case as succinctly ascribed on record and also put forth during the course of hearing by the Inland Revenue are that on scrutiny of sales tax record for the period from December-2009 to June-2010, it is purportedly revealed firstly that the respondent has received sales tax refund of Rs. 74,005/- against electricity bills which neither contain sales tax registration number nor the name of registered person on it. Secondly, the registered person has also received refund of Rs. 52,984/- against the invoices of chemical namely caustic soda without its consumption in manufacturing process as this chemical is not being used by the other units engaged in similar kind of business. Thirdly, the respondent has allegedly received refund of sales tax worth Rs. 295,534/- against excessive and unrealistic consumption of chemicals which has not been actually consumed to the extent of its use as claimed by the respondent in his manufacturing process.

During further probe of record as claimed by Inland Revenue, it has ostensibly detected that the respondent has shown more production instead of its actual capacity so as to claim and to receive excessive refund of sales tax thereon. In view of what has been stated above, recovery of refunded amount of sales tax in its aggregate which works to Rs. 422,523/- is made adjudged by Inland Revenue under the provisions of section 11(2) of the Act through its Order-in-Original No. 02/2012 dated 09-06-2012.

Being aggrieved, the registered person at the first instance has filed an appeal before the Commissioner of Appeals, Faisalabad who has accepted it just on legal plane that once any amount of sales tax is refunded, its recovery can't be adjudged under section 11(2) of the Act instead it was to be made under section 36(1) in case of tax fraud or under section 36(2) ibid in all other cases as remained applicable during the period in question through its Order-in- Appeal No. 506/2012 dated 15.11.2012. Hence, the instant appeal has been filed by the department before this Tribunal under section 46 of the Sales Tax Act, 1990.

## Decision:

The honorable Court observed that the following:

- i) Refund may not be declined on the mere procedural lapse like not mentioning of sales tax registration number.
- ii) Use of caustic soda in washing and stimulating bleaching is an established fact so no adverse inference drawn.
- iii) Charge of declaring excessive production and exaggerated consumption for receiving tax credit or refund were also found based on assumption since no machinery or like procedure was in place for the purpose.

After discussing the legal provisions, making and writing above observations, the honorable Court set aside the impugned order in following words:

*"11. In view of above, it is established that the whole exercise is carried out merely on surmises and presumptions for which there is no room particularly in the fiscal matters. It very much derives its force from the judgment of a Division Bench of this Appellate Tribunal, Lahore chaired by his Lordship Mr. Justice (R) Khawaja Farooq Saeed as a Chairperson in S.T.A No. 134/LB/2009 dated 06.02.2010 in case of "Collectorate of Sales Tax, Faisalabad v. Messrs Azhar Corporation (Pvt.) Ltd., Faisalabad as its relevant extract given in the body of impugned order of the CIR(A) is reproduced as under:*

*"Be that as it may, section 3 would not cover the capacity to produce and the supply as defined in the aforementioned section. The dispossession and actual transfer of the goods by the manufacturer to the other party is a basic requirement to bring the goods within the charge. Unless, the department is in a position to establish that the assessee did more production and the same has been transferred to another party, sales tax cannot be charged. The estimate, however, strong it may be unless is based upon evidence and reasons to believe cannot lead to creation of a new charge. The departmental case is based upon hypothetical calculations without any proof."*

*12. In view of what has been discussed hereinabove, we are bound to appreciate the judgment given by learned CIR(A) on the issue of jurisdiction and also reconfirm the same. Even on merits, we have discussed each of three issues on its due length and have found that none of these, can sustain even on its factual grounds as well because each of it is framed on falsification of facts on record and is based on surmises and presumptions to which this Tribunal cannot make it to stand without any legs therefore, the appeal filed by the department is rejected being devoid of any merits on legal as well as factual substance."*

## NOTIFICATIONS / CIRCULARS

### FBR Notification

#### Introduction

Federal Board of Revenue has issued SRO 326(1)/2019 dated March 11, 2019

#### Commentary

The Federal Board of Revenue Government of Pakistan Revenue Division in exercise of powers conferred under section 61 of the Benami Transactions (Prohibition) Act, 2017 ( V of 2017) made **Benami Transactions (Prohibition) Rules, 2019** issued through SRO 326 (1) 2019 dated 11<sup>th</sup> March 2019. Salient features of the rules are as under;

The rules were made to address following main issues;

1. Procedure for Determination of prices in certain cases (for example valuation of confiscated properties).
2. Appointment of chairperson and members of Adjudicating authority
3. Terms & conditions of service of the chairperson and members of the adjudicating authority.
4. Provisional attachment of property
5. Procedure for confiscation of property, valuation and disposal of confiscated properties.
6. Management of confiscated properties.
7. Procedure for appeal to the appellate tribunal
8. Terms & conditions & terms of appointment of members of the Federal Appellate tribunal, removal of chairperson and members of FAT.
9. Procedure for rewarding the whistleblowers and limits of rewards.
10. First schedule describing;
  - the requirements of management of confiscated properties,
  - maintenance of register of Confiscated properties,
  - form of appeal to FAT, declaration and undertaking

#### Link of Document

<https://khilji.net.pk/wp-content/uploads/2019/03/2019311153296811SRO326-2019BenamiTransactionsRules2019.pdf>

### DETAILED COMMENTARY LINK

<https://khilji.net.pk/wp-content/uploads/2019/03/2019311153296811SRO326-2019BenamiTransactionsRules2019.pdf>

### FBR Circular

Federal Board of Revenue has issued Circular No 2 of 2019 (ref: C.No.2(1)Contd/I.Tax/2018/36092-R on March 15, 2019  
This Circular states that the

1. The date of filing of Returns of Total Income/Statement of final taxation which were due on August 31, 2018, has been extended upto **March 31, 2019.**
2. The date of filing of Returns of Total Income and Statement of final Taxation for Companies, Individuals and Association of Persons which were due on September 30, 2018 has been extended **upto March 31, 2019.** and The date of filing of Returns of Total Income and Statement of final taxation for companies which were due on December 31, 2018, has been extended upto **March 31, 2019**

Please click below to read the entire Circular

<https://khilji.net.pk/wp-content/uploads/2019/03/20193151533540731Circular02of2019.pdf>

## FBR Notification

### Introduction

Federal Board of Revenue has issued SRO 328(1)/2019 dated March 11, 2019.

### Commentary

Through the above mentioned SRO, the Revenue division under the power conferred by subsection (6) and (7) of section 3, sub section (4) of section 7, and clause (b) of subsection (1) of section 8 of the Sales Tax Act 1990, read with section 71 read thereof, has made following further amendments in the Sales Tax special procedure (withholding) Rules, 2007,. There is a typo error in the SRO identified: Amendment in clause (ii) of sub-rule (3) of rule 2 of Sales Tax special procedure (withholding) Rules 2007 has been wrongly mentioned as sub-rule 2, in sub rule (3) in clause (ii).

Sr. No	Rule & Sub Rule	Clause Paragraph /	Previous	Amendment	
1.	1 (2)	Clause (e)	recipients of service of advertisement, who are registered for sales tax [; and]	The word “and” at the end shall be omitted	
2.	1 (2)	Clause (f)	persons registered as exporters.]	Full stop at the end, a semi-colon and word “;and” shall be substituted.	
3.	1 (2)	Clause (g)		New clause (g) has been added Clause (g) registered person purchasing cane molasses.”; and	
4.	2 (3)	Clause (ii)	A withholding agent, other than specified in clause (i), shall on purchase of taxable goods form persons liable to be registered but not actually registered under Chapter I of the Sales Tax Rules, 2006, deduct sales tax at the rate of one percent of the value of taxable supplies made to him from the payment due to the supplier and the amount of sales tax for the purpose of this rule shall be worked out on the basis of gross value of taxable supply:  Provided that the withholding agent shall not be entitled to reclaim or deduct the amount of tax withheld from such persons as input tax.]	“Provided that the registered persons purchasing cane molasses from such unregistered persons shall deduct sales tax at the rate applicable to the supplies of cane molasses from the payment due to the supplier and, unless otherwise provided in the contract of such supply, if any, the amount of sales tax shall be worked out on the basis of gross value of taxable supply:  Provided further that the withholding agent shall not be entitled to reclaim or deduct the amount of tax withheld from such person as input tax.”	There is typo error in the SRO  Amendments is wrongly proposed in sub-rule 2, in sub-rule (3), clause (ii) of sales tax special procedure (withholding) Rules, 2007, whereas  the correct one is Rule 2 sub-rule (3) clause (ii)



## **Link of Document**

<https://khilji.net.pk/wp-content/uploads/2019/03/2019311143463910SRO328of2019.pdf>

## **Baluchistan Revenue Authority Notification**

### **Introduction**

Provincial Government of Baluchistan has issued Notification ref No.PAB/Legis; V (03)/2019, subject The Baluchistan Infrastructure Development Cess Bill, 2019

### **Commentary**

Baluchistan provincial Government has enacted "The Baluchistan Infrastructure Development Cess Act 2019 (Baluchistan Act No III of 2019) having been passed by the provincial assembly vide Bill no. 03 of 2019 on 11<sup>th</sup> February 2019 and assented by the Governor Baluchistan on 15<sup>th</sup> February 2019. The Act has been issued through Notification No.PAB/Legis; V (03)/2019 dated 18<sup>th</sup> February 2019.

The Act was promulgated to levy and collect a cess on goods entering and leaving the Province from or for outside the country through rail, road, air and sea; for the purpose of development and maintenance of infrastructure of the province. The cess shall be levied on goods imported or exported upon entering or leaving the province from or outside the country through rail, road, air and sea at a fixed rate of 1% of total value of goods as assessed for customs purposes.

### **Persons liable to pay the Cess:**

The owner shall be liable to pay the cess levied on the goods entering or leaving the Province from or for outside the country by rail, road, air and sea under section 3 of the Act. In case of goods imported into or exported out of the Baluchistan, the Customs Act, 1969 (Act No. IV of 1969) shall, as nearly as possible, apply to the assessment, collection, payment and administration of the cess in so far as it relates to-

- (a) time, manner and mode of payment;
- (b) declarations, processing and management;
- (c) keeping of records, accounts and documents;
- (d) enforcement and adjudication including appeals;
- (e) penalties and prosecution; and
- (f) all other ancillary matters.

### **Jurisdiction Barred**

No provision of this Act or any order made thereunder shall be called in question by or before any Court.

## **Link of Document**

<https://khilji.net.pk/wp-content/uploads/2019/03/Balochistan Infrastructure Development Cess Act 2019.pdf>

## **FBR Circular**

Federal Board of Revenue has issued Circular No 3 of 2019 (ref: C.No.2(1)Contd/I.Tax/2018/44297-R on March 31, 2019. This Circular states that the

1. The date of filing of Returns of Total Income/Statement of final taxation has been extended upto **April 30, 2019**.
2. The date of filing of Returns of Total Income and Statement of final Taxation for Companies, Individuals and Association of Persons, whose previous submission dates were September 30, 2018 and December 31, 2018 respectively, have been extended upto **April 30, 2019**

Please click below to read the entire Circular

<https://khilji.net.pk/wp-content/uploads/2019/03/20193311233347196IncomeTaxReturns2018.pdf>

## **KPRA Notification**

### **Introduction**

Khyber Pakhtunkhwa Revenue Authority (KPRA) issued Notification Ref: KPRA/G/2019/534-38 on March 15, 2019. This Notification has been issued in the backdrop of Twenty-Fifth (25<sup>th</sup>) Constitution Amendment Act 2018.

### **Commentary**

The attached notification by the KPRA dated March 15, 2019 grants exemption from provincial sales tax in Previously known as FATA/PATA for five years i-e till June 30, 2023 on the following conditions:

- The service providers are bonafide residents;
- Their businesses are located in and are being consumed exclusively in the said territory
- Telecommunication services are not included.

The effective date will be the date on which the twenty-fifth amendment got assent from the President i.e. **May 31, 2018**.

### **Link of Document**

<https://khilji.net.pk/wp-content/uploads/2019/03/KPRA-Notification-March-15-2019.pdf>

## Baluchistan Revenue Authority Notification Introduction

Baluchistan Revenue Authority issued Notification Ref: **No.BRA/BSTW/06/2018** . Through this notification, The **Baluchistan Sales Tax Special Procedure (Withholding) Rules, 2018** have been issued.

### Commentary

The ST withholding Rules are very similar to the Rules issued by Sindh Revenue Board. The Rules incorporate reference and proper definition of rental income against property. However, the term “registered” includes the reference to the “FBR registered”. The Rules have been divided in following parts:

1. Short title, application and commencement
2. Definitions
3. Responsibility of withholding agent
4. Responsibility of registered services provider
5. Application of other provisions
6. Forms prescribed for withholding agent (Sign up, de-signing, monthly sales tax return, tax payment challan, notice for deduction/withholding, certification of deduction/withholding)

The following Summary is prepared for the understanding purposes only:

Description	Rate	Amount
Offices and departments of Federal Government (Registered including FBR)	20%	S/Tax
provincial government and local or district government (Registered including FBR)	20%	S/Tax
Autonomous Bodies (Registered including FBR)	20%	S/Tax
Public sector organization (Registered including FBR)	20%	S/Tax
Organizations funded by budget of fed/prov government (Registered including FBR)	20%	S/Tax
Company (Registered including FBR)	20%	S/Tax
Registered persons receiving advertisement services (other than advertisement in newspapers and periodicals) ,auctioneers, renting of immovable property, intercity transport or carriage of goods by road	100%	S/Tax

### Proviso

Provided that a person shall be treated as withholding agent if a Person resident in Baluchistan or person has a place of business in Baluchistan

### Exemptions

- Telecommunication
- Banking companies
- Financial institutions, Insurance companies (other than re-insurance)
- Port operator
- Airport operator
- Terminal operator and Airport ground services

### LINK OF DOCUMENT

[https://khilji.net.pk/wp-content/uploads/2019/03/Balochistan\\_ST\\_Special\\_Procedure\\_WH\\_Rules\\_2018.pdf](https://khilji.net.pk/wp-content/uploads/2019/03/Balochistan_ST_Special_Procedure_WH_Rules_2018.pdf)

## **BLOG OF THE MONTH**

Khilji & Co, Chartered Accountants has initiated a host of programs to enhance the skills of its professional team. We strongly believe that learning is a continuous process. Every individual has its own way of thinking and interpreting experiences into words.

KCO has provided its professional team a platform in shape of KCO website to showcase their talent dynamics. Each member of the team has been asked to write his blog. Starting from this month, KCO will publish one selected blog as a whole in its monthly Newsletter.

This blog is written by **Mr. Hussain Mehmood Asif, Senior Manager, Taxation Advisory Services**. Please read this blog and provide your valued comments..

### **Sales Tax Refund Bonds**

A new mechanism has been introduced vide Finance Supplementary (Second Amendment) Bill, 2019 for payment of sales tax refund through sales tax refund bonds.

For the purpose of payment of sales tax refund through sales tax refund bonds, a private limited company with the name “FBR Refund Settlement Company (Private) Limited” to be incorporated.

The bonds to be issued in book entry form through an establishment licensed by SECP as a central depository under the Securities Act, 2015, in lieu of issuance of cheques or bank debit notes.

The Board shall issue a promissory note to the above mentioned company of refund determined and particulars of taxpayer/person.

The bonds shall be issued in values in multiples of one hundred thousand rupees.

The bonds so issued shall have a maturity period of three years and shall bear annual simple profit at ten per cent.

The bonds shall be traded freely in the country’s secondary markets.

The bonds shall be approved security for calculating the statutory liquidity reserve.

The bonds shall be accepted by the banks as collateral.

There shall be no compulsory deduction of Zakat against the bonds and sahib-e-nisab may pay Zakat voluntarily according to Shariah.

After period of maturity, the company shall return the promissory note to the Board and the Board shall make the payment of amount due under the bonds, along with profit due, to the bond holders.

The bonds shall be redeemable in the manner as in the preceding sub-section before maturity only at the option of the Board along with simple profit payable at the time of redemption in the light of general or specific policy to be formulated by the Board.

The refund under sub-section (1) shall be paid in the aforesaid manner to the claimants who opt for payment in such manner.

The Federal Government may notify procedure to regulate the issuance, redemption and other matters relating to the bonds, as may be required

**Hussain Mehmood Asif**

For more Blogs, please visit <http://khilji.net.pk/category/blog/>

### SPECIAL SUPPLEMENT

#### **KCO Commentary Finance Supplementary (Second Amendment) Act, 2019**

While following customary operating procedure, Khilji & Co, Chartered Accountants have prepared a commentary on **Finance Supplementary (Second Amendment) Act, 2019** which received the assent of the President on the **9th March, 2019**.

#### **Link of Document**

<https://khilji.net.pk/wp-content/uploads/2019/03/commentary-act.pdf>

### SOCIAL MEDIA PRESENCE

We at Khilji & Co, Chartered Accountants are fully aware of the fact that in this modern day and age connectivity is the key. Hence, we keep of striving for this through various social media forums. Please visits our pages and do provide your valuable comments.

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