

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

KHILJI & CO.

Chartered  
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FILE YOUR INCOME TAX  
RETURN FOR TAX YEAR 2020  
BEFORE DECEMBER 8, 2020

## NEWSLETTER OCTOBER 2020



Plot 2, Mezzanine Floor, Khumrial Plaza, I&T Center Street 22, Sector G-8/4, Islamabad.  
Tel: +92 51 2253303-6, Fax +92 51 2253307, Email: [sharif.khilji@khilji.net.pk](mailto:sharif.khilji@khilji.net.pk), Website: [www.khilji.net.pk](http://www.khilji.net.pk)

## 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 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.

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اللَّهُمَّ إِنِّي أَعُوذُ بِكَ مِنَ الْبَرَصِ وَالْجُنُونِ  
وَالْجَذَامِ وَسَيِّئِ الْأَسْقَامِ

Oh Allah I seek Your refuge from leprosy, insanity,  
mutilation and from all serious illnesses

### COVID-19

### PREVENTIVE MEASURES

- It is matter of our fundamental faith that Almighty Allah is the most merciful and beneficent and the foremost thing to do at all times particularly difficult times like these is to seek forgiveness from Allah for all our intentional and unintentional mistakes.
- Let us pray and seek forgiveness from Allah for all sins and wrongdoings committed by us deliberately or otherwise. May Allah keep all humanity including us and our families safe from this and all kinds of diseases. AMEEN
- While the spiritual prevention of all diseases including this CORONA should be sought through Namaz and Istaghfar however at the same time we have been taught through Quran and Sunnah to take all necessary measures and medicines against all such diseases while keeping faith that the power to cure remains with Allah.

**FORUM:** LAHORE HIGH COURT  
**PETITION NO:** NO. 142 OF 2009  
**JUDGEMENT PASSED BY:** AYESHA A. MALIK JUSTICE  
MR. JAWAD HASSAN, JUSTICE  
**PARTIES INVOLVED:** COMMISSIONER INCOME TAX (**PETITIONER**)  
**VS.**  
RIAZ BOTTLERS (PVT.) LTD. (**RESPONDENT**)  
**DATE OF ORDER:** SEPTEMBER 12, 2019  
**ASSESSMENT YEAR:** 2001-2002  
**REFERENCE FILED BY:** THE DEPARTMENT  
**AGAINST THE ORDER OF:** INCOME TAX APPELLATE TRIBUNAL, LAHORE BENCH  
**ISSUE INVOLVED:** TAXATION OFFICER MADE ADDITION UNDER SECTION 25(C) OF REPEALED ORDINANCE (INCOME TAX ORDINANCE, 1979)

**BRIEF FACTS:**

The original assessment of the respondent company was completed under section 62 of the repealed ordinance (ITO, 1979), which was set aside by Appellate Tribunal on 01 January, 2007. Subsequently, Taxation Officer passed an order under section 62/135 of the repealed ordinance on 28 June, 2008 whereby an amount of R.s 7,336,220/- was added under section 25(c) of the repealed ordinance. However, aforesaid addition was confirmed by the Commissioner of Income Tax (Appeals), Lahore vide order dated 31 July, 2008. Being dissatisfied the respondent filed an appeal before Appellate Tribunal which deleted the said addition made.

This reference application under section 133(1) of the Income Tax Ordinance, 2001 was filed by the Commissioner against the order of the Appellate Tribunal.

Following questions of law were said to arise out from the impugned order.

- i) Whether under the facts and in the circumstances of the case, the learned Income Tax Tribunal was justified to hold that provisions of section 2(c) of the WPPF Act, 1968 are special law, therefore, shall prevail over section 25(c) of the repealed ITO, 1979?
- ii) Whether WPPF provision claimed as admissible deduction on provision basis, and amount not transferred to the WPPF of the government but retained the company, can be added under section 25(c) of the ITO, 1979 if not paid within prescribed time?

**DECISION:**

The Honorable court after discussing the legal provisions and case laws presented before this forum has dismissed the application in following words:

**Quote:**

*“ 7. First question agitated before us is with regard to applicability of special and general law. The argument of learned counsel for the applicant is that the department was quite justified to levy tax under section 25(c) of the repealed Ordinance whereas stance of learned counsel for the Respondent is that deduction made on account of Workers Profit Participation Fund (WPPF) does not fall within the ambit of section 25(c), referred above, because the companies are allowed to use WPPF for its business but the income arising out of the same was declared to be exempt under the Companies Profits (Workers' Participation) Act, 1968 (the "Act"). According to the Preamble to the Act, it was enacted to provide for participation of workers in the profits of companies" whereas the Preamble to the repealed Ordinance states that it is expedient to consolidate and amend the law relating to income tax and to provide for matters ancillary thereto or connected therewith". Section 2 of the Act deals with investment of funds whereas section 9 clearly provides an exemption on income of the fund including capital gain which the Respondent was granted through special law. Since the Respondent was granted exemption through special law i.e. the Act therefore, learned Appellate Tribunal has rightly observed that deduction made on account of WPPF does not fall within the ambit of section 25(c) of the repealed Ordinance. Reliance in this regard is placed on "Syed Mushahid Shah and others v. Federal Investment Agency and others" (2017 SCMR 1218).*

8. So far as question No.2 is concerned, Commissioner of Income Tax in its order dated 31.07.2008 observed as under:

9. The learned Appellate Tribunal in the impugned order observed that income arising out of funds was declared exempt from the incidence of income tax therefore, assessing officer was not justified to make addition under section 25(c) of the repealed ordinance. It was further observed that companies falling under the scheme of the act were allowed to use fund for their business operations, however, they were obliged to pay profit @ 2.5% above the bank rate to compensate the use of these funds in the business operation.

10. We are of the considered opinion that the learned Appellate Tribunal has rightly decided the issues, which otherwise are based on the finding of facts, after detailed discussion, deliberation and interpretation of provisions of law and as such does not carry any mistake apparent on the record, therefore, does not require any interference by this Court in its referral jurisdiction under section 133(1) of the Income Tax Ordinance, 2001.

11. In view of above discussion, questions of law are answered in affirmative against the applicant department. Resultantly, instant reference application is dismissed.” **Un-quote**

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**FORUM:** APPELLATE TRIBUNAL INLAND REVENUE, LAHORE  
**ITA NO:** 1411 TO 1416 (LB) 2015  
**ORDER PASSED BY:** MIAN ADUL BASIT (JUDICIAL MEMBER)  
**PARTIES INVOLVED:** THE CIR, RTO, MULTAN (**APPELLANT**)  
**VS.**  
M/S ARFAT OIL INDUSTRIES PVT LTD (**RESPONDENT**)  
**DATE OF ORDER:** JUNE 24, 2020  
**TAX YEAR:** 2009-2014  
**REFERENCE FILED BY:** THE DEPARTMENT  
**AGAINST THE ORDER OF:** COMMISSIONER IR (APPEALS) MULTAN  
**ISSUE INVOLVED:** PROCEEDINGS UNDER 161/205 OF THE INCOME TAX ORDINANCE, 2001 (FAILURE TO PAY TAX COLLECTED OR DEDUCTED)

**BRIEF FACTS:**

1. That the taxpayer is a private limited company, who has been issued a show cause notice u/s 161/205 of the Ordinance having failed to with-hold tax while making payments to certain suppliers of petro chemicals i.e. “Hexane”.
2. The respondent contested the notice and plead that the suppliers are commercial importer and had already paid the tax at import stage, and undertaking to this effect was also provided by the supplier in this regard.
3. The taxation officer did not accept the contention of the respondent with the plea that the suppliers had not paid the advance tax u/s 148 of ITO, 2001 at import stage because these products fall under Chapter 27 of Pakistan Customs Tariff (PCT), which are exempt in terms of sub-clause (I) of clause (56) of Part-IV of second schedule to the ordinance. Therefore, the assessing officer charge tax u/s 161 for all tax years involved in the appeals along with default surcharge under section 205 of the ordinance.
4. Being dis-satisfied with the treatment, taxpayer/respondent went into appeal before the learned CIR (Appeals), Who annulled the order. The applicant dissatisfied with the order of CIA(A) and approached to Appellate Tribunal.

**OBSERVATION OF THE COURT:**

The basic question in the instant case, required to answer, is given below:

Whether the assessing officer has any jurisdiction to determine the classification of the goods with respect to the Pakistan Custom Tariff during the proceedings initiated under section 161 of the Income Tax Ordinance, 2001?

**DECISION:**

The Honorable ATIR after discussing the legal provisions and case laws presented before this forum has dismissed all the applications in following words:

**Quote: “**

8. *I have also paid particular attention to Chapter 29 of Pakistan Customs Tariff in which the product of tax payer has duly been reflected and the items of chapter 29 of Pakistan Customs Tariff are not exempt from levy of advance tax at import stage so nobody can get the goods cleared from custom port without payment of advance tax under section 148 of The Ordinance, 2001 at import stage. It is so the assessing officer has used excessive jurisdiction during the proceeding-initiated u/s 161 of the Ordinance, 2001 and gave his opinion on nomenclature and specification of goods for which he was not legally competent to proceed upon. The only jurisdiction and authority available to the assessing officer contemplates u/s 161 of the Ordinance, 2001 is to ascertain whether the tax at the time of payment against purchase/expenses was withheld or not in terms of section 161 read with section 153 of The Ordinance, 2001 or not. The assessing officer did have the jurisdiction and power to examine whether, in case of imported goods, the tax at import stage has been paid and the undertaking of importer to that effect is available with the person who making the payment or not. He, on the basis of product name mentioned on the invoice and undertaking issued by the supplier, under legal obligation to extend the benefit of clause ‘a’ of sub section 5 of 153 of the Ordinance, 2001 to the person making payment. He did not have any authority under the law to reject the undertaking without having documentary evidence regarding the fabrication or falseness of the undertaking which the assessing officer did not do. The assessing officer did not consider the undertaking without any legal and plausible reasoning but imposed the tax on a totally wrong and ill interpretation of the specification of goods and the said action of assessing officer is unwarranted by law and against the mandate of the provision of section 153 and 161 of the Ordinance, 2001. The moot point of the case is that the suppliers of taxpayer/respondent has given documents (showing the product name as Hexane and there is no invoice of purchase of Xylene by the tax payer respondent) regarding payment at import stage and did not claim any sort of exemption but the assessing officer treated the goods as exempt without any documentary evidence and legal reasoning particularly without rebutting and falsifying the documents presented by tax payer / respondent on behalf of commercial importers. I ergo conclude that the exercise done by the assessing officer to the goods placed in Chapter 27 of the Pakistan Custom Tariff and attached exemption to such goods on his own understanding is not tenable under The Ordinance, 2001 and is tainted with legal malice, hence without lawful authority and jurisdiction.*

9. *These appeals are therefore, without any merit and substance accordingly all the appeals are dismissed.” Unquote*

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<b>FORUM:</b>	THE LAHORE HIGH COURT, BAHAWALPUR BENCH
<b>PETITION NO:</b>	PTR No. 03 of 2019
<b>ORDER PASSED BY:</b>	SHAHID JAMIL KHAN. J
<b>PARTIES INVOLVED:</b>	THE COMMISSIONER INLAND REVENUE, RTO, BAHAWALPUR (APPELLANT) VS. M/S THREE STAR RICE FACTORY (RESPONDENT)
<b>DATE OF ORDER:</b>	FEBRUARY 17, 2020
<b>TAX YEAR:</b>	2012
<b>REFERENCE FILED BY:</b>	THE DEPARTMENT
<b>AGAINST THE ORDER OF:</b>	APPELLATE TRIBUNAL INLAND REVENUE

**ISSUE INVOLVED:**  
APPLICATION OF BENEFICIAL NOTIFICATION RETROSPECTIVELY

## BRIEF FACTS:

1. That respondent taxpayer, being a rice mill, had special tax year (*1st of September till 31st of August*). Minimum tax, under Section 113 of the Income Tax Ordinance, 2001, was being paid on normal rates till issuance of S.R.O. 57(I)/2012 dated 24.01.2012. Clause 13 was inserted in Part III of Second Schedule to the Ordinance of 2001, reducing the tax rate of tax by 80%. Taking advantage of the SRO 57, tax was deposited at the reduced rate for tax year 2012.
2. Department, disagreeing on payment at reduced rate retrospectively, proceeded under Section 122(5A) and raised a demand of less paid tax. The amended assessment order was successfully assailed before the first appellate authority. Department's appeal was dismissed by the Appellate Tribunal (ATIR).

## BASIC QUESTION ARISES:

Whether any notification of exemption reducing tax rates, available on the date of filing return would be applicable retrospectively, on the principle of interpreting curative and remedial legislation?

## DECISION:

The Honorable Court after discussing the legal provisions and case laws presented before this forum has accepted the application in following words:

### Quote:

*"7. The Appellate Tribunal relied upon the judgment in Commissioner of Income Tax v Shahnawaz Ltd. and others [(1992) 66 Tax 126 = 1993 SCMR 73]. Facts of Shahnawaz's case are that an amendment was introduced in subsection (6) of Section 18-A of Income Tax Act 1922 through Finance Act 1973, whereby period for payment of additional tax @ 2% per mensem, for the shortfall of payable tax, was curtailed to fifteen months. The reasons for declaring the amendment as 'curative and remedial legislation' was that the additional tax was to be paid till the time regular assessment was made and for any reason, if regular assessment was delayed, the assessee had to pay the additional tax. In this backdrop of facts, the assessee was given benefit retrospectively, by declaring the amendment as 'remedial legislation'.*

*Unfortunately, the Appellate Tribunal has relied upon the judgment, without referring to the context and content. The Apex Court had declared the circular as remedial and curative by referring to the hardship or injury, which was eased.*

*8. In this Court's opinion, the term "beneficial legislation", though used in judgment Messrs. Army Welfare Sugar Mills Ltd and others v Federation of Pakistan and others (1992 SCMR 1652), is a misnomer for "curative and remedial statutes/ legislation", which is defined in Black Law Dictionary (Ninth Edition, page 1543 & 1544) as under:*

**Curative Statute:** *An act that corrects an error in a statute's original enactment, usu. An error that interferes with interpreting or applying the statute.*

**Remedial statute:** *A law that affords a remedy. Also termed curative statute. There is no term as "beneficial statute", used in this dictionary or text books on interpretation of statutes.*

*"Purpose of Remedial and Curative Legislation" is to abridge superfluities, remove defects or mischief, from an existing law, with an intention to redress wrongs and injuries being impinged upon the existing rights. Such legislation can be applied retrospectively, if such intention of the legislature is manifest from the amending law itself. In other cases, though liberal construction by the competent court, after declaring it remedial or curative for furtherance of remedy or confirmation of the rights already existing. Even such legislation cannot be applied retrospectively if it curates new rights or takes away existing rights or effects the past and closed transactions.*

*If this test is applied to the proposition, under discussion, necessary corollary would be that no right to claim 80% reduction in tax rate was existing till closure of tax year 2012 on 31.08.2011, as the exemption notification was issued on 24.01.2011 hence, could not be applied retrospectively. Exemption notifications are always beneficial but are not curative or remedial generally. Power to grant exemption is generally exercised through delegated subordinate legislation by issuing notifications (SROs). General rule is that a notification cannot operate retrospectively, but in case it removes defects, superfluities or mischief, from an existing notification, to advance remedy for enforcement of existing rights, it can be retrospectively applied by the authority issuing it, like it was done in Army Welfare Sugar Mills' case, or courts can identify the injury or hardship,*

being removed and declare it accordingly, before holding it to apply retrospectively as was done in Shahnawaz's case, supra.

12. Under the circumstances, our answer to the following question and the legal question framed in paragraph No.6, is in negative.

"Whether S.R.O. 57(I)/2012 dated 24.01.2012 would apply retrospectively for the tax year 2012 which being special year ended on 31.08.2011?"

The Tax Reference is decided in favour of applicant department." **Un Quote**

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**FORUM:** APPELLATE TRIBUNAL INLAND REVENUE, DIVISIONAL BENCH-1, ISLAMABAD  
**APPEAL NO:** STA NO.133/IB/2011  
**JUDGEMENT PASSED BY:** M.M AKRAM (Judicial Member)  
**PARTIES INVOLVE** COMMISSIONER INLAND REVENUE, RTO, ABBOTTABAD  
**(RESPONDENT)**  
**VS.**  
M/S NATIONL STEEL MILLS (PVT) LTD (**APPELLANT**)  
**DATE OF ORDER:** OCTOBER 28, 2020  
**TAX PERIOD:** JULY 2001 TO JUNE 2002  
**REFERENCE FILED BY** M/S NATIONL STEEL MILLS (PVT) LTD: PLOT NO.21/1, PHASE-1  
INDUSTRIAL ESTATE HATTAR.  
**AGAINST THE ORDER OF** COMMISSIONER INLAND REVENUE RTO PESHAWAR

**ISSUE INVOLVED:**

Claim of inadmissible input tax credit (beyond the tax period) which is violation of section 7(1) of sales tax Act, 1990. The appellant also claimed input tax adjustment which is also violation of section 73 of Act.

**BRIEF FACTS:**

Appellant was involved in claiming inadmissible input tax credit (beyond the tax period) which is violation of section 7(1) of sales tax Act, 1990. The appellant also claimed input tax adjustment which is also violation of section 73 of Act. A show cause notice was issued on 15.9.2003 and case was heard by the collector (Adjudication) who ex-parte and order was passed on 01.04.2004. The appellant preferred appeal before the Customs, Sale Tax & Federal Excise Tribunal, Islamabad the ATIR set aside the case and remanded back the case.

The appellant submitted a written reply but the assessing officer did not satisfied and issued order against the applicant and the CIR(A) also upheld the order of the assessing officer. The appellant has come up before the Tribunal assailed both the orders passed by the lower authorities in the instant appeal.

**OBSERVATION OF THE TRIBUNAL:**

The learned tribunal has observed the following issues;

- i) The show cause notice was issue on 15.09.2003 and order was passed on 01.04.2004 after expiry of 90 days as envisaged in subsection (3) of section 36 of the act and enhance of 120 days by finance Act, 2008. As the order was passed after expiry of 90 days and therefore was illegal, void ab-initio and without jurisdiction. Reliance may be placed on the judgment titled as *Moulana Atta Ur Rehman Vs Al-Haji Sardar Umar Farooq and Others (PLD 2008SC 663)*.
- ii) The extension in time by FBR of 180 days is unsustainable in law. The reassessment proceeding was initiated on 25.03.2009 and the limitation for adjudication of 90 days at the relevant time which was further extended by the CIR for 90 days and reassessment order was passed on 29.03.2010 law required passing such order within 180 days including extended period but it has been passed with delay of 186 days.

## DECISION:

The Tribunal after discussing the legal provisions and case laws has accepted the application in following words:

### Quote:

7. In *M/s Meraj Din v. Collector Customs, Excise and Sales Tax (Appeals), Lahore and others (2009 PTD 2004)* and *Messer Tanveer Weaving Mills V Deputy Collectors Sales Tax and others (2009 PTD 762)* the Hon'ble High Court has held that the order under section 36(3) of the Sales Tax Act, 1990 must be passed within the period prescribed in proviso to section 36(3) of the Act. Similar observations, regarding limitation provided in law in terms of section 11(4) of the Act, have been made in another case as (2009) 100 Tax 32 (H.C Lah). Reliance, in this regard, can be placed on the judgment passed by this Court in *M/s Hanif Straw Board Factory through Proprietor V. Additional Collector (Adjudication), Customs, Central Excise and Sales Tax, Gujranwala and others (2008 PTD 578)* and judgment passed by Hon'ble Islamabad High Court in *Messrs. Pakistan Ordinance Factory (POF) Wah, Cantt V. Collector of Customs, Sales Tax and Central Excise Adjudication) Islamabad and others (2012 PTD 1016)* judgment date 12.03.2013 passed by the Hon'ble Supreme Court of Pakistan in C.P No. 925 of 2012 in the case of *Commissioner Inland Revenue (Zone-III) LTU Islamabad V.M/s POF, Wah Cantt.*

8. For what has been discussed above and by respectfully following the judgments supra, we have no other option except to vacate the order of the authorities below and accept the appeal of registered person. Consequently, appeal filed by the appellants stands accepted.

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<b>FORUM:</b>	APPELLATE TRIBUNAL INLAND REVENUE, SPECIAL BENCH PESHAWAR
<b>STAY NO:</b>	102/PB/2014 & 40/PB/2015
<b>JUDGEMENT PASSED BY:</b>	M.M. AKRAM, JUDICIAL MEMBER
<b>APPELLANT:</b>	M/S FRONTIER GREEN WOOD INDUSTRIES (PCT) LTD VS.
<b>RESPONDENT</b>	COMMISSIONER INLAND REVENUE (WHT-ZONE) PESHAWAR
<b>DATE OF ORDER:</b>	OCT 10, 2020
<b>TAX PERIOD:</b>	FEB-2013 TO SEP-2014
<b>APPEAL FILED BY:</b>	THE APPELLANT
<b>AGAINST THE ORDER OF:</b>	COMMISSIONER APPEALS
<b>ISSUE INVOLVED:</b>	NON-PAYMENT/DEDUCTION OF SALES TAX AS PER RULE 2 OF SALES TAX SPECIAL PROCEDURE WITHHOLDING RULES, 2007

### BRIEF FACTS:

The Assessing officer issued show case notice to the taxpayer for non-payment/deduction of sales tax under section 11(2) of the Sales Tax Act 1990, in response to the notice the taxpayer submitted that the raw wood purchase in the form of standing trees being agriculture produce is exempt from levy of sales tax. The assessing office did not accept the plea of the taxpayer and issued order against the taxpayer and being aggrieved the taxpayer filed an appeal to CIR (A) and the CIR(A) upheld the order of assessing office

### OBSERVATION OF THE TRIBUNAL:

The learned tribunal has observed the following issues:

Whether the "wood" used by the appellants for manufacturing of its goods fall within the ambit of Entry No. 10 of the Table 2 of the sixth schedule to the Act?

It can be seen from the entry no 10 of Table -II of sixth schedule it is clearly mentioned therein that agriculture produce which are not subject to further manufacturing shall be exempt from tax. It can be seen from a plain reading of section 2(16) of the STA, 1990 cutting is a process of manufacturing. Reliance is placed in case of Malik Shamas Din & Brothers Vs The Income and Sales Tax Officer and Other (1959 PTD 718) hence not qualify for exemption under Entry 10 of Table-II of the Sixth Schedule.

Whether under the facts and circumstances of the case the provision of section 11(4A) of the STA, 1990 inserted through Finance Act ,2016 having retrospective effect and is applicable for the tax periods Feb-2013 to Sep-2014?

Whether under the facts and in circumstances of the case the provision of sub section 11(2) of the STA, 1990 was relevant and the case of the Appellant falls under the said provision?

#### **DECISION:**

The Honorable court after discussing the legal provisions and case laws presented before this forum has accepted the application in following words:

#### **Quote:**

*18. "The "wood" is an independent marketable good and therefore, liable to sales tax. it does not come within the ambit of entry no.10 of table-II of the 6<sup>th</sup> schedule to the sale tax act, 1990.*

*Both the impugned orders passed by the lower authorities are void ab-initio, and without jurisdiction.*

*Since the basic orders passed by the assessing officer is void a -initio, without jurisdiction and this defect is not curable, therefore, we have no alternative except to vacate the impugned orders passed by the lower authorities.*

*Accordingly, the appeals of appellant are accepted". **Unquote***

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<b>FORUM:</b>	APPELLATE TRIBUNAL INLAND REVENUE, DIVISIONAL BENCH ISLAMABAD
<b>APPLICATION NO:</b>	ITA. NO. 138/IB/2020
<b>JUDGEMENT PASSED BY:</b>	M.M. AKRAM, JUDICIAL MEMBER
<b>APPELLANT:</b>	M/S PAKISTAN MOBILE COMMUNICATION LIMITED VS.
<b>RESPONDENT</b>	COMMISSIONER INLAND REVENUE, ISLAMABAD
<b>DATE OF ORDER:</b>	SEPTEMBER 22, 2020
<b>TAX YEAR:</b>	TY-2018
<b>APPEAL FILED BY:</b>	THE APPELLANT
<b>AGAINST THE ORDER OF:</b>	COMMISSIONER APPEALS

#### **ISSUE INVOLVED:**

Non payment of tax on gain on disposal of assets, tax due u/s 113C on gain recognized, incorrect claim of brought forward depreciation and amortization losses, inadmissible claim of being an industrial undertaking, incorrect claim of tax deducted u/s 148 as adjustable and proposed computation of super tax.

## BRIEF FACTS:

The Assessing officer issued show case notice under section 122(9) read with section 122(5) of the ITO, 2001 confronting the appellant inter alia on taxation of gain arising on disposal of assets (assets were disposed off to its wholly owned subsidiary company) , non-payment of tax under section 113C on accounting gain recognized, incorrect claim of brought forward losses , inadmissible claim of being an industrial under taking, incorrect claim of tax deducted u/s 148 as adjustable and proposed computation of super tax. In response to the notice the taxpayer submitted its written reply but the CIR did not accept the plea of the taxpayer and issued order against the taxpayer and being aggrieved the taxpayer filed an appeal to CIR (A) who upheld the order of assessing office.

## OBSERVATION OF THE TRIBUNAL:

The learned tribunal has observed the following issues:

- I. Whether the commissioner inland revenue (CIR) as delegator retains his power under the ordinance after delegating the same to an officer of inland revenue under section 210 of the ordinance.
- II. Whether under the facts and in the circumstances of the case, the transaction made by the appellant company with its wholly owned subsidiary Deodar (Pvt) Ltd. (**DPL**) qualifies to be accepted under section 97 of the ordinance? If the answer to the question No. (ii) is in the affirmative, then whether the appellant company is obliged to pay tax under section 113C of the Ordinance?
- III. Whether the business of the appellant Company i.e. Telecommunication services fall within the purview of the term **Industrial undertaking** as defined in section 2(29C) of the Ordinance?
- IV. Depreciation and amortization Losses.

Main issue to decide was about the condition of Section 97, that both companies should belong to wholly owned group of resident companies at the time of disposal of assets.

## DECISION:

The Honorable court after discussing the legal provisions and case laws presented before this forum has dismissed the application in following words:

### Quote:

*“4. In our opinion, there is no ambiguity in the plain legislative text and it may simply be held that the CIR always hold concurrent powers to exercise jurisdiction under section 122(5A) of the Ordinance. However, the commissioner may exercise such power before he comes bound by the fact of its delegate.*

*5. There is no evidence of undertaking as envisaged under clause (b) of sub section (1) of section 97 has been fulfilled at any stage of the proceeding, in this context, it is pertinent to note that the Appellant’s claim of relief under section 97 has always been refuted by all the forums below on different grounds. Moreover, the CIR (A) has refused the claim on specific ground of lack of evidence by the appellant. However, at the time of hearing of appeal these facts were confronted to the learned AR, and in response thereto, her placed on record the copy of undertaking given by the transferee company. Therefore, the appellant has met the requirement as contemplated in clause 9b) of sub section (1) of section 97ibid. so the answer to this question is in affirmative.*

*For what has been discussed above, it may be concluded that the appellant company does not meet the requirement of clause (a) of sub- section (1) read with clause (b) of sub- section (4) of section 97 of the ordinance because of admission of the learned AR that not all the companies forming the group are resident companies.*

*6. It has to be noted that in india under Income Tax Act 1961 the expression “Industrial undertaking” has been defined in sub-section (7) (aa) of section 72A wherein the services of the telecommunication sector have specifically been included therein. The said definition is reproduced hereunder for ease of reference:*

“(aa)” *“Industrial undertaking” means any undertaking which in engaged in--*

- (i) *The manufacturer or processing of goods; or*
- (ii) *the manufacture of computer software; or*
- (iii) *the business of generation or distribution of electricity or any other form of power; or*
- (iv) *the business of providing telecommunication services, whether basic or cellular, including radio paging, domestic satellite services, network of trucking, broadband network and internet services; or*
- (v) *mining; or*
- (vi) *the construction of ships, aircrafts or rail systems; or (Emphasis supplied)*

*whereas the definition of “Industrial undertaking” given in section 2(29c) of the ordinance does not include the services of telecommunication sector and therefore, by interpreting clause (i) it cannot be included the same. therefore, we are of the considered opinion that the activities of the appellant company do not fall within the purview of “Industrial undertaking” and as such, the tax collected under section 148 is a final tax and the appellant is not entitled to adjust or claim refund thereof.*

*7. The amount of allowable depreciation/ amortization losses determined the assessing officer appears to be based on facts available on record. On the other hand, the learned AR, while rebutting the findings of assessing officer on this account, however, could not produce any counter supporting evidence to establish that the determined amount suffers any calculation errors, or against the facts available on record. The AR has also failed to identify the relevant tax years in which the appellants case has been remanded back by the appellant Fora for re-examination and as such, as per his claim, the amended assessment order for such tax years are no more in field. the AR has also failed to produce the relevant orders passed by higher appellate Fora. Foregoing in view, I find no reason to dislodge the treatment meted out by the assessing officer on his account.*

*It appears from the above, the learned CIR(A) has refused the claimed-on fact and grounds of lack of evidence by the appellant. We regret to note that no such evidence has been produced in the tribunal as well. Therefore, the appeal of the appellant also fails on this issue as well.” **Unquote***

## NOTIFICATION & CIRCULARS

### KPRA NOTIFICATION

#### INTRODUCTION

Khyber Pakhtunkhwa Revenue Authority (KPRA) had issued “The Khyber Pakhtunkhwa Sales Tax on Services (Audit) Rules, 2019” for prescribing rules and regulations applicable to all audits, vide Notification No. **SO(FR)/9-11/2020** dated **March 04, 2020**. The salient features of the rules provided as below:

#### **Salient Features**

- The audit of a registered person may be undertaken under these rules in different forms and modes (*desk audit, surprise audit, partial audit, issue-oriented audit, refund audit etc.*), which can be switched-over from one form of audit to another.
- The main purpose of the audit may include purchases/sales are correctly recorded and declared, tax assessment made and declared are correct, based on recorded purchases and sales, all purchase and sale invoices, GDs, debit & credit notes are securely available with registered person the records including books of accounts, ledgers, registers etc. are correctly maintained
- The authority/collector may select any registered person/class of persons, for the purpose of audit, which may be carried-out by an officer(s) of the authority, authorized in this behalf. The authority/collector may transfer any audit case from one authorized officer/audit team to another, or may change the size and composition of the audit team.
- Factors/grounds for selection of an audit are returns and related statements are not filed/filed lately or filed with errors, mistakes, discrepancies etc. Tax payments are not made on time or made irregularly habitually, payments are made short of declared tax Irregular/abnormal fluctuations exist in input tax adjustments or carry forward, unusual variations in stocks/inventories noticed through returns, statements etc.
- Before commencing any audit, the Authorized Officer shall decide about type and purpose of audit being initiated, character and dynamics of the registered person business, the information and data already available, can be collected from authority/other government sources.
- In order to structure and audit proceedings on more relevant lines, the Authorized Officer may cover the following areas: Trends of input/output ratios and their matching with sector standards Exemptions availed in case of both inputs and outputs Particulars and tax behavior of major input suppliers and output buyers Information about imports and exports, history of previous audits and their results
- Advance intimation shall be given to the registered person enabling him to keep his records, documents and information ready for audit purposes, in the audit intimation letter. The particulars of authorized officer and audit team (specifying the head of the team) shall be conveyed to the registered person. The dates, tentative time span and venue of audit shall also be decided in consultation with registered person. If the authorized officer thinks that the audit is being avoided, he may proceed according to his own audit plan and time schedule. Stock-taking of the inventory shall be taken in the presence of the registered person/AR, and results shall be signed from him as well.

- The authorized officer may convert his audit into an investigation (*with the approval of authority/collector*), where he discovers any criminal tax violation or tax fraud. In case the authorized officer is of the view that further investigation should be carried out by the enforcement staff, he shall inform the authority/collector, who shall allow handing over of the remainder proceedings of the audit activity to the enforcement staff, who then prepare a contravention report for adjudication purposes.
- It is the primary responsibility of the authorized officer or the audit team to immediately inform the registered person about the discovered non or short tax payment and persuade him to pay the same along with default surcharge and penalty.
- All voluntary tax payments (during or after audit) shall be welcomed, encouraged and facilitated with special attention and all statutory discounts and concession shall be admissible in respect of these voluntary payments.
- Where a registered person has made any excess payment voluntary or otherwise, he shall be allowed to take tax credit in subsequent or future monthly returns.
- Once the authorized officer has completed the audit, he shall inform the registered person through a letter and copy of such letter shall invariably be endorsed to the authority or collector. The authorized officer may record an audit-certification at appropriate place on the registered person's records. However, such certification does not grant any immunity to the registered person from any future audit and investigation for the same period(s) covered in the audit.
- The authorized officer/audit team shall conclusively firm up his views and findings before writing the audit report. Each audit report shall consist of at least six parts as follows: Preamble Tax profile Conduct of audit findings Audit summary Recommendations
- The audit report shall be distributed along with its enclosures, two copies shall be retained by authorized officer in his office for official use, one copy shall be sent to the authority or collector, one copy shall be handed over to the competent adjudication officer, one copy shall also be given to registered person either through courier or otherwise.

## **KPRA NOTIFICATION**

### **THE KHYBER PAKHTUNKHWA SALES TAX ON SERVICES ARREARS (RECOVERY) RULES, 2019**

#### **INTRODUCTION**

Khyber Pakhtunkhwa Revenue Authority (KPRA) had issued "The Khyber Pakhtunkhwa Sales Tax on Services Arrears (Recovery) Rules, 2019" for prescribing rules and regulations relating to recovery of arrears of provincial sales tax vide Notification No. SO(FR)/9-11/2020 dated **March 04, 2020**.

#### **Salient Features of The Rules**

The referring officer may himself act as a recovery officer (*instead of referring the case to Recovery Officer*) and proceeds to recover the arrears by invoking the provisions of section 87 of the Act, where any arrears have become due in consequence of adjudication order or otherwise. However, no adjudication shall be warranted where a registered person has paid lesser amount of tax than the tax due as indicated in the return

- The collector may allow the payment of arrears in such installments as he may deem proper and subject to such conditions or limitations as he may specify, where requested by the defaulter at any stage of the recovery proceedings.
- Where the tax liability has been determined through an adjudication order, no recovery action shall be initiated for such period during which an appeal can be filed against such order. No recovery action shall be taken where stay has been granted against the recovery of arrears by Collector (Appeal), Appellate Tribunal or Court.
- The authority may nominate an officer/officers (*not below the rank of Assistant Collector*) as recovery officer specifying their jurisdictions.
- The Referring Officer shall issue a certificate to the Recovery Officer (*for the recovery of arrears*) containing prescribed information i.e. Name, business address, CNIC of the defaulter and tax due, default surcharge, penalty and fine etc.
- Every Referring Officer shall maintain a register, in hard and soft form, entering details of all the certificates/documents received from each Referring Officer.
- The Recovery Officer may require (*by requisition in writing*) any person, organization, institution or department (*registered or not*) to furnish any information, documents or record required for the recovery and allied proceedings under these rules.
- The Recovery Officer shall give a show-cause notice to the defaulter requiring him to pay the amount specified in the notice, **within 15 days** of service of notice to the defaulter failing
- If the amount mentioned in the notice is not paid by the defaulter within the specified period, the Attachment Officer shall proceed to realize the amount by attachment and sale of defaulter's property. However, the authority may retain the defaulter's property so attached for a period of **90 days** during which the defaulter shall pay the amount mentioned in the notice together with cost of retention.
- After attachment of the property, the Attachment Officer shall prepare an inventory of the property attached (*specify in it the place where it is lodged or kept*), and shall hand over a signed copy of the same to the defaulter.
- Where any property to be attached is in the custody of any court or public officer, the attachment shall be made by a requisition in writing to such court/public officer, requesting to hold such property till further instructions from the attachment officer. Any issue relating to title or priority arising between the attachment officer and any other person (*other than defaulter*), shall be determined by such court.
- The proclamation of attachment may be published in at least two newspapers circulated in the district where such property is distained, and cost of such publication shall become part of the cost of the sale.

- All such properties as exempted by the Code of Civil Procedure, 1908 from attachment and sale for execution of a decree of a civil court, shall be exempt from attachment and sale. However, the decision of the Attachment Officer as to which property is entitled to such exemption, shall be final.
- If the amount of arrears is not paid within 15 days from the date of notice of attachment, the collector may authorize the Attachment Officer to proceed to realize the amount by sale through public auction (or through a broker where the property is a negotiable instrument or share in a company).
- Where any immovable property is ordered to be sold, the Attachment Officer shall cause a proclamation of sale through public auction of such property, stating the time and venue of sale along with other prescribed information.
- Every proclamation for the sale, shall be made near such property and a copy of such proclamation shall be affixed on a conspicuous part of the property as well as on the office of the Attachment officer. And where the property is divided into several lots and it is not possible to give proper notice of the sale, it shall not be necessary to make a separate proclamation for each lot.
- In case no application is made for setting aside the sale, or where such application has been made but not allowed, the Attachment Officer shall make an order confirming the sale (*which make the sale absolute and final*). No sale confirmation order shall be made, unless a notice been given to the person likely to be affected by such order & the decision of the Attachment Officer shall be final, as to the objections filed by any person to whom notice has been issued.
- Where sale of any immovable property has become absolute and final, the Attachment officer shall grant a certificate specifying detail of property sold, purchaser name and date on which the sale become absolute and final.
- Where any claim is preferred or any objection is made, against the attachment or sale of any property in execution of a certificate, on the ground that such property is not liable to such attachment or sale, the collector shall proceed to investigate the claim or objection and decide the matter as deemed proper.
- The collector may (*periodically or at any time*) call for and inspect the records and registers maintained by the Referring Officer, Recovery Officer and Attachment Officer so as to satisfy himself about their propriety and updation status, and record his observations or directions to the concerned officers.
- Officer or other person having any official duty to perform in connection with any sale of property shall (*either directly or indirectly*) bid for, acquire or attempt to acquire any interest in the property sold.
- No sale shall take place on Sundays, or on other general or local holidays declared or recognized by the government.

**The sale proceeds of the defaulter shall be utilized in the following manner:**

1. Cost of sale shall be paid in first instance
2. Utilized for satisfaction of the tax due mentioned in the notice issued under rule 12 together with the cost of detention of the property
3. Utilized for recovery of any other Government dues or taxes payable by the defaulter under any other relevant law for the time being in force
4. Shall be paid to the defaulter

## **KPRA NOTIFICATION**

Khyber Pakhtunkhwa Revenue Authority (KPRA) had issued '[Khyber Pakhtunkhwa Sales Tax on Services \(Withholding\) Regulation, 2020](#)' vide its Notification No. F-16(4) KPRA/Notification/WH1394-99 dated August 13, 2020, effective from **the first day of September 2020**.

We had already circulated our brief commentary on the same on 4<sup>th</sup> September 2020 appended below

We have observed the most businesses are unaware of the change in withholding tax rates. As a refresher, the we are circulating our commentary on the revised regulations again and is attached herewith for your information.

Key changes in applicable Sales tax withholding rates are as follows:

1. The Services liable to tax under the Act at reduce rate (less than the standard rate of 15%) shall be '**Compulsorily liable to full withholding at application tax rates**' across the board;
2. In all other cases not covered under '**Compulsory Application of full Withholding**', only fifty percent of the amount of leviable tax shall be withheld by the withholding agent and deposited with the Government as provided under the regulation.
3. Besides deducting leviable provincial sales tax, following shall be taken from unregistered service provider:
  - (CNIC) from an unregistered individual service provider, or
  - National Tax Number (NTN) in case of Partnership/Company;
  - The information about the NIC and NTN shall be provided to the authority through the very next statement, declaration, return filed.

The Khyber Pakhtunkhwa Sales Tax on Services Special Procedure (withholding) Regulation, 2015 shall stand repealed from the first day of September 2020 i.e., the date of coming into effect of this regulation.

**BASED ON THE ABOVE KHILJI & CO HAS UPDATED ITS TAX RATE CARD 2020-21. KINDLY VISIT FOLLOWING LINK TO ACCESS THE COMPLETE TAX RATE CARD.**

<https://khilji.net.pk/wp-content/uploads/2020/09/KCO-Tax-Rate-Card-2020-2021-SEP-2020.pdf>

## SPECIAL SUPPLEMENT (COMMENTARY ON RECENT NOTIFICATIONS OF SECURITIES AND EXCHANGE COMMISSION OF PAKISTAN)

### INTRODUCTION

Government of Pakistan continues its efforts to fully comply with the recommendations of FATF. In this context, like other government authorities and regulators, Securities and Exchange Commission of Pakistan (SECP) has issued various significant notifications and regulations during last week of September 2020. These notifications were primarily aimed at fulfilling the requirement of obtaining information about beneficial ownership of the various entities registered with SECP. New Forms (41 to 45) have been introduced in The Companies (General Provisions and Forms) Regulation 2108 to prescribed format in which such information has to be provided to SECP.

We are pleased to present for information of our valued clients our commentary on the newly issued notifications and regulations. The information provided in this document is based on our understanding and should only be used in conjunction with professional opinion from tax/ legal advisor and after checking the 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 document 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.

This issue covers the following SROs.

- **AMENDMENTS IN THE FOREIGN COMPANIES REGULATIONS, 2018**  
S.R.O. 926 (I)/2020 dated September 28, 2020
- **AMENDMENTS IN COMPANIES (INCORPORATION) REGULATIONS 2017**  
S.R.O. 927 (I)/2020 dated 28th September, 2020
- **AMENDMENTS IN LIMITED LIABILITY PARTNERSHIP ACT 2017**  
S.R.O. 925 (I)/2020 dated September 28, 2020
- **AMENDMENTS TO THE COMPANIES (GENERAL PROVISIONS AND FORMS) REGULATIONS, 2018**  
S.R.O. 928 (I)/2020 dated September 28, 2020
- **OVERSIGHT REGULATIONS FOR SELF-REGULATORY BODIES OF ACCOUNTANTS, 2020**  
SECP Vide S.R.O. 919 (I)/2020 dated September 28, 2020
- **AMENDMENTS TO THE COLLATERAL MANAGEMENT COMPANIES REGULATIONS, 2019**  
SECP vide S. R. O. 915 (I)/2020 dated September 25, 2020

Please click on the link below to read the complete supplement.

<https://khilji.net.pk/wp-content/uploads/2020/10/Corporate-Briefing-Oct-2020.pdf>

## BLOG OF THE MONTH

Khilji & Co. has initiated a “BLOG WRITING” competition between the team members of the firm. A committee comprising three partners will review and select best blogs based on pre-defined criteria. The winners will also be awarded with monetary rewards and will get the distinction of being named in the monthly newsletter. The same blog will also be published here as well.

During the period from September 16 to October 15, 2020, blogs of following team members are selected by the Committee.

1. Mr. Muhammad Basir Dawer
2. Mr. Maaz Khan
3. Mr. Waheed Ahmed

All the above team members will get monetary rewards.

For this Newsletter, the blog selected for publishing is of Mr. Basir Dawer.

### NOT FOR PROFIT ORGANIZATIONS AND THEIR TAXATION

Organizations are classified into two broader categories;

- For Profit organizations
- Not for profit organizations (NPO)

For profit organizations are profit oriented and their aim is to maximize the profits. The aim of not for profit organizations is not profit earning but to work for social welfare, socio-economic development, public health, education and poverty alleviation. Some common examples of Not for profit organizations include non-governmental organizations (NGOs), trusts, charitable institutions and Companies licensed under Section.42 of Companies Act, 2017 by SECP. The revenues and surplus generated by NPO is used for welfare activities meant for public at large and does not provide for personal benefit of any person as also reflected in Section 2(36) clause (c) of Income tax ordinance, 2001.

According to Section 2 sub-section (36) of Income Tax ordinance, 2001

#### Quote

a non-profit organization means any person other than an individual, which is –

- a) established for religious, educational, charitable, welfare or development purposes, or for the promotion of an amateur sport;
- b) formed and registered under any law as a non-profit organization;
- c) approved by the Commissioner for specified period, on an application made by such person in the prescribed form and manner, accompanied by the prescribed documents and, on requisition, such other documents as may be required by the Commissioner and none of the assets of such person confers, or may confer, a private benefit to any other person;]

### **Unquote – emphasis supplied**

From the above mentioned provision of law it is quite evident that in order to get status of NPO the organization must be registered by or under any law as non-profit organization for said purposes and approved by Commissioner Inland Revenue. An organization claiming itself as non-profit organization is required to get approval from Commissioner Inland Revenue (valid for 3 years) under section.2 sub-section 36 of ITO, 2001 by filing an application as prescribed in rule 211 of Income Tax Rules, 2002. This condition for approval was not mandatory before insertion of sub-sub clause (e) of clause (d) to sub-section (1) of section.100C of ITO, 2001 inserted vide Finance Act, 2019 taking effect from July 01, 2020 and a large number NPOs were enjoying the benefit of tax credit before its insertion. Relevant portion of section.100C of ITO, 2001 is reproduced here;

### **Quote**

Section 100 C Tax credit for certain persons:

(1) The income of Non-profit organizations, trusts or welfare institutions, as mentioned in sub-section (2) shall be allowed a tax credit equal to one hundred per cent of the tax payable, including minimum tax and final taxes payable under any of the provisions of this Ordinance, subject to the following conditions, namely:

- (a) return has been filed;
- (b) tax required to be deducted or collected has been deducted or collected and paid;
- (c) withholding tax statements for the immediately preceding tax year have been filed;
- (d) the administrative and management expenditure does not exceed 15% of the total receipts:

Provided that clause (d) shall not apply to a non-profit organization, if—

- (a) charitable and welfare activities of the non-profit organization have commenced for the first time within last three years; and
- (b) total receipts of the non-profit organization during the tax year are less than one hundred million Rupees
- (c) approval of Commissioner has been obtained as per the requirement of clause (36) of section 2:

Provided that this clause shall take effect from the first day of July, 2020; and

### **Unquote – emphasis supplied**

After getting approval the NPO is entitled to claim tax credit equal to one hundred per cent of the tax payable under section 100C of ITO, 2001. The Commissioner has a power under Rule 217 of Income tax rules, 2002 to withdraw the approval granted if he identifies any condition mentioned in said rule after providing an opportunity to show cause and intimating the organization with decision in writing mentioning the reasons thereof. An organization dissatisfied with the decision of Commissioner may file an appeal with “Chief Commissioner” within sixty days of receipt of refusal order from Commissioner.

**Muhammad Basir Dawer**  
**October 8, 2020**

**THE OTHER WINNING BLOGS CAN BE ACCESSED AT FOLLOWING LINKS:**

**FRAUD CONSIDERATION IN AN AUDIT OF FINANCIAL STATEMENT (ISA-240)**

**THIS BLOG IS WRITTEN BY MR. MAAZ KHAN. PLEASE READ THIS BLOG AND PROVIDE YOUR VALUED COMMENTS**

**[HTTPS://KHILJI.NET.PK/WP-CONTENT/UPLOADS/2020/10/MK-BLOG-12102020.PDF](https://khilji.net.pk/wp-content/uploads/2020/10/mk-blog-12102020.pdf)**

**HOW TO ADD VALUE TO YOUR CLIENT?**

**THIS BLOG IS WRITTEN BY MR. WAHEED AHMED. PLEASE READ THIS BLOG AND PROVIDE YOUR VALUED COMMENTS**

**[HTTPS://KHILJI.NET.PK/WP-CONTENT/UPLOADS/2020/10/WA-BLOG-15102020.PDF](https://khilji.net.pk/wp-content/uploads/2020/10/wa-blog-15102020.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.

- **FACEBOOK:** <https://www.facebook.com/khiljiandco/>
- **LINKEDIN:** <https://www.linkedin.com/in/khilji-and-co-chartered-accountants-982b73143/>
- **TWITTER:** <https://twitter.com/AndKhilji>
- **WHATSAPP:** <https://chat.whatsapp.com/BHCSFRh1rfuIBSwtIWJWFp>
- **YOUTUBE:** [https://www.youtube.com/channel/UCA4UjhDS\\_AMKNOFVu7\\_Qivg](https://www.youtube.com/channel/UCA4UjhDS_AMKNOFVu7_Qivg)