

APPELATE TRIBUNAL INLAND REVENUE,
(LAHORE BENCH), LAHORE.

STA No. 401/LB/2014

M/s Ehsan Chappal Store (Pvt) Limited, Lahore.

...Appellant

Versus

CIR, RTO-II, Lahore.

...Respondent

Appellant by: Mr. Iftikhar Ahmad, Advocate, AR.

Respondent by: Mrs. Misbah Nawaz, DR alongwith

Mr. Muhammad Ahsan Tahir ACIT

Date of Hearing: 03-07-2014 Date of Order: 09-07-2014

ORDER

CH. ANWAAR UL HAQ (Judicial Member): The titled sales tax appeal has been preferred at the instance of registered person, calling in question the impugned Order-in-Appeal No. 6 dated 10-04-2014, passed by the learned CIR(Appeals-II), Lahore.

Facts briefly stated are that the appellant is a registered person, operating its 16 branches in major cities of the country and its principal activity is "retail sales" of clothing, footwear and leather articles in specialized stores. On the basis of contravention report submitted by the Directorate of Intelligence and Investigation Inland Revenue Lahore, a Show Cause Notice, dated 12-11-2013, for the period January 2012 to March 2013 was issued alongwith a corrigendum No. 368 dated 25-02-2014 that w.e.f. 01-01-2012, in accordance with the provision of clause (viii) of SRO 1125(1)2011 dated 31st December, 2011 as amended vide SRO 154(1)2013 dated 28th February, 2013 of the Sales Tax Act, 1990, the registered persons who are solely or otherwise engaged in the retail business of goods or products of five zero rated sectors namely textile (including jute), Carpets, Leather, Sports and Surgical goods are required to pay sales tax @ of five percent *ad val* on their retail sales. Therefore it was required to pay sales tax on the retail sales @ 5% (for the period 01-

SRO No. & Date	Tax Period	Sales as per Sales Tax Return Obtained (Rs.)	Sales Tax Rate	Amount of Sales Tax
SRO 1125(1)/2011 dated 31 st December, 2011	Mar 2012	32,986,925	5%	1,649,346
	Jun 2012	40,512,548		2,025,627
	Sep 2012	41,000,000		2,050,000
	Dec 2012	41,000,000		2,050,000
SRO 154(1)/2013 dated 28 th February, 2013	March 2013	47,296,500	2%	945,930
		202,795,973		8,720,904

It was further called upon to Show Cause, as to why above mentioned willfully/deliberately evaded sales tax amounting to Rs. 8,720,904/- may not be recovered u/s 11(1) and (2) of the Sales Tax Act, 1990 for violation of section 3,6,7,8,23 & 26 of the Sales Tax Act 1990 alongwith default surcharge, besides penal action under Section 33(5)(8)(11c) & (13) read with Section 2(37) of the Sales Tax Act, 1990, as it has committed tax fraud as defined under Section 2(37) of the Sales Tax Act 1990 is also recoverable along with 34 of the sales tax act 1990,"

4. The registered person submitted its written reply, dated 10-12-2013 stating that it is registered as retailer and files the sales tax return as a retailer as per the Special Procedure Rules, 2007. It deals in such type of footwear and other products that are not covered under the said SRO, thus the sales tax cannot be charged under the said SRO notification. It was further stated that it had already paid sales tax under the special Procedure Rules, 2007 according to the table shown as under: For the quarter ending

March 2012	234,902/-
June 2012	291,344/-
September 2012	295,000/-
December 2012	295,000/-
March 2013	342,224/-
Total	1,458,470/-
Input Not Claimed on Purchases	1,290,129/-

It was also stated in the reply letter that as per above mentioned table total input that was not claimed due to the filing of the sales tax return under the Special Procedure Rules, 2007. Thus, it should be allowed the un-claimed input tax to be adjusted against the sales tax liability.

5. Being dis-satisfied the taxation officer confirmed the allegations and tax demands through assessment order No. 39/2014, dated 10-03-2014 and later on the same was confirmed vide Order-in-Appeal No. 06, dated 21-04-2014. Hence the present appeal of the registered person precisely on the following grounds: -

"3. That the SRO 1125 (I)/2011 dated 31-12-2011 deals with five sector i.e. textile, carpet, leather, sports and surgical goods in four categories which being MANUFACTURER, IMPORTER, EXPORTER and WHOLESALER, thus the taxpayer does not fall within the ambit of the scheme as the taxpayer is registered solely as a RETAILER.

That the taxpayer is registered as Retailer under CHAPTER of the SPECIAL PROCEDURE RULES 2007 and sales tax is duly paid under the said regime within the stipulated time.

5. That the SRO 1125 (1)/2011 dated 31-12-2011 is not applicable to the taxpayer because taxpayer does not fall in the above mentioned four categories laid down in the said SRO.

6. That the taxpayer has not availed any Zero rated as well as exempt scheme as laid down under the sub rule 2 of rule 5 of Special Procedure Rule 2007 Chapter II of the Sales Tax Act, 1990.

7. That the SRO 1125(1)/2011 dated 31-12-2011 is contradictory to the special procedure rule 2007 on the issue of RETAILER.

8. That the CIR (Appeals) Zone II, upholding the penalty and default surcharge u/s 33 and 34 of the Sales Tax Act, 1990 is unjust, unfair and against the law and facts of the case."

6. At the very outset the learned AR taken the jurisdictional objection and stated that the original assessment order has been passed by the learned Officer Inland Revenue, Audit Unit-02, Zone-II, RTO, Lahore, whereas, the case of the appellant fall within the jurisdiction of the Officer Inland Revenue Enforcement and Collect (E&C). Reliance was placed on the Jurisdictional Order dated 24-07-2013 issued by the Commissioner Inland Revenue, Zone-II, RTO, Lahore. It is the contention of the learned AR that in terms of impugned show cause notice, the appellant has been charged that it has evaded sales tax and therefore the case of the

He further submitted that the connotation "short-filers" means "short of payment" or "tax evaded" as confronted in the show cause notice.

7. In terms of jurisdiction order No. 364/J dated 24-07-2013, in exercise of the powers conferred under sub-section (1) of section 210 of the Income Tax Ordinance, 2001, sub-section (3) of section 30 of the Sales Tax Act, 1990, sub-section (1B) of section 29 of the Federal Excise Act, 2005, the Commissioner Inland Revenue, Zone-II, Regional Tax Office, Lahore directed that the Officers of Inland Revenue specified in column (2) of the Table-I, shall exercise the powers and functions as specified in column (3) of the Table-I. Relevant portion of the said jurisdictional order is incorporated hereunder:

Table-I

S. No.	Officer of Inland Revenue	Power and Functions	Jurisdiction
01	Officer of Inland Revenue (Audit Unit-02)	<u>Sales tax</u> Same as given in column (3) against* entry at S.No.01. n) Power to make assessment under section 11 read with section 36 and all incidental provision of the Sales tax Act, 1990 in respect of registered persons subject to audit.	All cases or classes of cases or persons or classes of persons or areas assigned to Officers of Inland Revenue unit E&C-05 , Zone-II, RTO, Lahore.
04	Officer of Inland Revenue (E&C-04)	a) Enforcement and collection of Sales Tax; b) Recovery Cell; c) Disposal of internal audit observations/objection/paras d) Processing of sanctioning of refund claims filed u/s 10 and 66 of the Act. e) Ensure compliance of filing of statutory returns, impose penalty and like action under the law against non-compliers, non-filers, short filers and un-traceable units. f) Power to make assessment under section 11 read with section 36 and all incidental powers under the Sales tax	1 All cases or class of cases of persons (corporate and non-corporate) whose place of business or registered office is situated at Lahore and engaged in the following business a) b) c) d) e) f)

		audit.	
05	Officer Inland Revenue (E&C-05)	Same as given in column (3) against entry at S.No. 4	<p>1 All cases or class of cases of persons (corporate and non-corporate) whose place of business or registered office is situated at Lahoreand engaged in the following business</p> <p>a)</p> <p>b)</p> <p>c)</p> <p>d)</p> <p>e)</p> <p>f)</p> <p>g) Companies whose names begin with alphabet I, E & L.</p>

8. Being a company case having name starting with alphabet "E", the case of the appellant fall at serial No. 5 of the above quoted Table. The Officer of Inland Revenue (Audit Unit-02) mention at serial No. 1 of the said Table have jurisdiction in respect of "all cases or classes of cases or persons or classes of persons or areas assigned to Officers of Inland Revenue unit E&C-05, Zone-II, RTO, Lahore". Therefore, the matter squarely falls within the jurisdiction of the Officer of Inland Revenue (Audit Unit-02) in terms of the above referred jurisdictional order. Further the learned CIR on 08-10-2013 specifically marked this case to the said officer, while endorsement on the letter dated 02-10-2013 of AC (Hqrs), RTO, Lahore.

We also do not subscribe to the arguments of the learned AR that the phrase "short filers" used in the above jurisdictional order refer to the "tax evaded" as confronted in the subject show cause notice. In our view the connotation "non-filers" used in the above jurisdictional order means those persons who never filed the returns and "short filers" means that person who have not filed the return for the certain periods.

9. The proceeding was initiated on the basis of contravention report submitted by the Directorate of Intelligence and Investigation Inland Revenue Lahore to the Commissioner for investigation. The IRO (Audit-II) issued notice to the taxpayer in terms of section 11 read with section 25 of the Act. Through Audit, it is in the domain of the respondent to check whether a registered person/ taxpayer has correctly determined his tax liability, deposited due tax in the national exchequer and is making adjustments of input tax etc. to which he is legally entitled. Accordingly

10. **On merits**, it is the contention of the learned AR of the appellant/taxpayer that the said S.R.O. 1225(I)/2011, dated the 31st December, 2011 deals with only **five sectors** i.e. **textile**, carpet, **leather**, sports and surgical goods in **four categories** i.e. Manufacturing, import, export and wholesaler, thus the taxpayer does not fall within the said "scheme" as the it is registered "solely" as retailer. Learned AR further submitted that since the taxpayer is registered as a Retailer under Chapter II of the Special Procedure Rules, 2007 and had paid tax under its Rule 6(2) and further being retailer it does not fall within the four categories i.e. Manufacturing, import, export and wholesaler, as specified in condition No. (i) of the said SRO. It is further contended by the learned AR that the taxpayer has not availed any zero rated as well as exempt scheme as laid down under the sub rule (2) of Rule 5, Chapter-II, of the Special Procedure Rules, 2007. By the end, he further submitted that the said S.R.O. 1125(I)/2011, dated the 31st December, 2011 is in contradiction to the Special Procedure Rules on the issue of Retailers.

11. It is also submitted by the learned AR that an interpretation has already been given by the Board vide C. No. 1(140)C/RGST/2011, dated 11-04-2011 on SRO 283(1)/2011 applicable prior to the issuance of SRO 1125(1)/2011 containing the similar conditions as provided in the SRO 1125. The retailers were required to discharge their sales tax liabilities under chapter II of the rules and only manufacturer / wholesaler cum retailer were required to pay sales tax under SRO 283(1)/2011. The relevant text of the above mentioned clarification of the Board is reproduced as under:

"In case of purchase of finished goods, the retailers pay sales tax @ 4% to the sellers and they will also be required to pay upfront tax to the extent and manner as provided under the chapter II of the Sales Tax Special Procedure Rules, 2007. However the registered manufacturer or wholesaler shall pay sales tax only @ 4% on the retail sale of their finished products and no other tax liability shall accrue to them on such direct retail sales."

He further stated that in the light of this interpretation of the Board. It is clear that only retailer does not fall under SRO 1125(1)/2011 and the above mentioned taxpayer is only a retailer and does not have a

1. 2004 PTD 2479 (SC)
2. 1999 PTD 4138 (HC)
3. 2000 PTD 280 (HC)

and submitted that where two interpretations of the same provision exist then the interpretation most favourable to the taxpayer will be taken into consideration.

12. On the other hand, the learned DR submitted that although the appellant is registered in Sales Tax as "Retailer" and filing returns as retailer under Special Procedure Rules 2007, however, it was required to pay sales tax in accordance with the provisions of clause (viii) of SRO 1125(I)/2011 dated 31st December, 2011 being dealt such goods specified in the above said SRO.

13. She further submitted that Board's clarification, dated 11.04.2011 pertains to SRO 283(I)/ 2011 and not for SRO 1125(I)/2011. The case of the appellant relates to the period of Jan 2012 onwards i.e. after the issuance of SRO 1125(I)/2011. Hence, the arguments of the appellant in this regard are not tenable. It was further added that according to the referred clarification issued by the Board vide C No 1(140)C/RGST/2011, dated 11.04.2011, the appellant was required to pay sales tax @ 4% on its purchases from the manufacturers or wholesalers and also to pay upfront/turnover tax @ 0.75% as provided under Chapter-II of the Sales Tax Procedure Rules, 2007. The appellant does not even qualify for sole payment of sales tax under Sales Tax Special Procedure Rules 2007 in accordance with the provision of SRO 283(I)/ 2011 read with referred clarification by the Board rather it was required to be charged sales tax on reduced rate on its purchases.

14. It was also the contention of the learned DR that the language of condition No. (viii) of SRO did not categorize the retailers rather the registered persons who are solely or otherwise engaged in the retail business of aforesaid five zero rated sectors. The appellant is dealing in footwear of leather/artificial leather etc. which is covered under the above said SRO. She further submitted that interpretation of the provisions of clause (i) & (viii) of SRO 1125(I)/2011, as explained by the learned AR that "only such retailers of five zero rated sectors are obliged to pay 5% sales tax which are part of supply chain of registered persons from

making purchases from un-registered persons" are taxed at a lower rate than those making purchases from registered persons. It is further added that the appellant has failed to substantiate its purchases of finished goods from registered manufactures/wholesalers. The appellant falls within PCT heading at serial No 1 of SRO 1125 which is reproduced as under:

S#	Description of Goods	PCT Heading No.
1	Leather and articles thereof including artificial leather footwear	41.01 to 41.15, 64.03, 64.04, 6405.1000, 6405.2000 and others respective headings

15. The learned DR further clarified that the appellant is dealing in various kinds and qualities of footwear which covered under chapter 64 of Pakistan Customs Tariff. She added that the appellant himself admitted that their footwear's are made of polyurethane/rubber soles and upper. Polyurethane is classified under heading No 3921.1300 in Harmonized Customs Tariff while in SRO 1125 the heading No 3921.1300 defined as artificial leather.

Finding

16. We have heard the arguments put-forth by the learned representatives on the issue and have carefully gone through the available record, including the case law cited at the bar. To appreciate the issue, we feel necessary to incorporate here the following SRO and the provisions of the Law:

S.R.O.1125(I)/2011 dated 31st December, 2011.

In exercise of the powers conferred by clause (c) of section 4 read with clause (b) of sub-section (2) and sub-section (6) of section 3, clause (b) of sub-section (1) of section 8 and section 71 of the Sales Tax Act, 1990, and in supersession of its Notification No. S.R.O. 1058(I)/2011, dated the 23rd November, 2011, the Federal Government is pleased to notify the goods specified in column (2) of the Table below under the PCT heading numbers mentioned in column (3) of the said Table, including the goods or class of goods mentioned in the conditions stated in this notification, to be the goods on which sales tax shall, subject to the said conditions be charged at zero-rate or, as the case may be, at the rate of five per cent, wherever applicable, to the extent and in the manner as specified in the aforesaid conditions, namely:-

TABLE

S. No.	Description of goods	PCT heading No.
(1)	(2)	(3)
01.	Leather and articles thereof including artificial leather Footwear	41.01 to 41.15, 64.03, 64.04, 6405.1000, 6405.2000 and other respective headings
02.	Textile and articles thereof excluding monofilament, sun shading, nylon fishing net, other fishing net, rope of polyethylene and rope of nylon, tyre cord fabric	Chapter 50 to Chapter 63 and other respective headings excluding 5407.2000, 5608.1100, 5608.1900, 5608.9000.
03.	-----	

And so on up to S. # 128.

Conditions

- (i) **The benefit of this notification shall be available to every such person doing business in textile (including jute), carpets, leather, sports and surgical goods sectors, who is registered as:-**
- (a) manufacturer;
 - (b) importer;
 - (c) exporter; and
 - (d) wholesaler;
- (ii) **on import by registered manufacturers of five zero-rated sectors mentioned in condition (i) above, sales tax shall be charged at the rate of zero per cent on goods useable as industrial inputs;**
- (iii) **the goods imported by, or supplies made to manufacturers, other than manufacturers mentioned in condition (i) above, shall be charged, sales tax at the rate of five per cent;**
- (iv) **the commercial importers, on import of goods useable as industrial inputs, shall be charged sales tax at the rate of two per cent alongwith one per cent value addition tax at the import stage, which will be accountable against their subsequent liabilities arising against supply of these goods to the zero-rated sector at the rate of zero per cent or to non-zero-rated sectors or unregistered persons at the rate of five per cent as the case may be. The balance amount shall be paid with the monthly sales tax return or in case of excess payment shall be carried forward to the next tax period;**
- (v) **the import of finished goods ready for use by the general public, shall be charged to tax at the rate of five per cent and value addition tax at the rate of one per cent;**
- (vi) **supplies of finished products of the sectors specified in condition (i) shall, if sold to the retailers (both registered and unregistered) or end consumers**

wholesale stage shall be charged to tax at the rate of zero per cent;

(viii) the registered persons who are solely or otherwise engaged in the retail business of these goods or products shall pay sales tax at the rate of five per cent ad val on their retail sales and shall be entitled to input tax adjustment. They shall not be required to pay any other sales tax leviable on their such retail transactions, however, such retailers shall be liable to pay turnover tax as prescribed under Chapter II of the Sales Tax Special Procedure Rules, 2007, and the goods supplied at the rate of five per cent shall not constitute part of turnover on which the aforesaid turnover tax is to be paid;

- (ix)
- (x)
- (xi)
- (xii)
- (xiii)
- (xiv)

(Noted by us: In SRO due to typing mistake at condition No. (viii) Chapter II has been written as III)

S.R.O. 480(1)/2007, dated 9th June, 2007.

In exercise of the powers conferred by section 71 of the Sales Tax Act, 1990, read with clauses (9) and (46) of section 2, sections 3 and 4, sub-section (2) of section 6, section 7, section 7A, clause (b) of sub-section (1) of section 8, clause (a) of sub-section (2) of section 13, sub-sections (2A) and (3) of section 22, sections 23 and 60 thereof, the Federal Government is pleased to make the following rules, namely:--

THE SALES TAX SPECIAL PROCEDURES RULES, 2007

1. **Short title, application and commencement.**-- (1) These rules may be called the Sales Tax Special Procedures Rules, 2007.
(2) They shall apply to such persons as are specified in the respective Chapter.
(3) These shall come into force with effect from the 1st day of July, 2007.

2. **Definitions** -----

**CHAPTER II
SPECIAL PROCEDURE FOR PAYMENT OF SALES TAX BY
RETAILERS**

3. **Application.**-- The provisions of this Chapter shall apply to the registered persons including jewelers, who make supplies from

Provided that the provisions of this Chapter shall not be applicable to dealers of motorcycles and specified electric goods who shall pay sales tax as prescribed in Chapter VIII and XIII, respectively.]

4. Registration. — Every person required to be registered as a retailer under the Act shall, if not already registered, obtain registration in the manner specified in Chapter I of the Sales Tax Rules, 2006.

5. Levy and rate of tax . — (1) A retailer operating under these rules shall charge and collect sales tax at the rates as mentioned in column (3) of the Table below against turnover as specified in column (2) thereof, namely:--

Table

SNo.	Quarterly turnover	Sales tax rate
(1)	(2)	(3)
1.	Up to Rs. 1.25 million	Nil
2.	more than Rs. 1.25 million and up to Rs. 2.50 million	0.5% of turnover which is in excess of Rs. 1.25 million
3.	More than Rs. 2.5 million	Rs. 6,250 plus 0.75% of turnover which is in excess of Rs. 2.5 million

(2) The turnover as aforesaid shall constitute value of all supplies of a retailer, including supplies of goods otherwise exempt and zero-rated and those specified in the Third Schedule of the Act.

(3) In case the supplies are made to a person who deducts income tax at source under the Income Tax Ordinance, 2001 (XLIX of 2001), from a retail outlet, such supplies shall not be subjected to tax under this chapter but at a rate under section 3 of the Act and the supplier shall be entitled to deduction of input tax paid on purchase of the goods so supplied.

(4) While determining his turnover, a jeweler shall be entitled to exclude the value of gold or silver used in the jewelry supplied, provided that such assessable value for turnover is not less than ten per cent of the actual sale price excluding the amount of tax.

(5) The traders dealing in retail of mild steel products shall pay retail tax at the rates specified under sub-section (1) of section 3 of the Act on a value addition of not less than sixteen hundred and eighty rupees per metric ton.

(6) The retailers who have paid due amount of sales tax under this Chapter during the year 2007-08 shall continue to operate under

6. Determination of sales tax liabilities.-- (1) *The tax paid by the retailers operating under this Chapter shall be construed as the discharge of final tax liability for the purpose of sales tax.*

(2) *The retailers operating under these rules shall not be entitled to adjustment of any input tax or claim refund of sales tax.*

7. -----

8. -----

9. -----

10. Instructions by the Board.-- *In order to carry out the purpose of this Chapter and to resolve the ancillary issues and matters incidental thereto, the Board may through General Order, published in official Gazette, issue instructions accordingly.*

(Emphasis supplied in SRO's)



The bare reading of the preamble of S.R.O. 1125(I)/2011, dated the December, 2011, reveals that the Federal Government notify the **goods specified** in column (2) of the Table under the PCT Heading Numbers mentioned in Column (3) of the said Table, including the "goods or class of goods" mentioned in the above quoted **conditions** of the said SRO, to be the "goods" on which sales tax shall, subject to the said conditions be charged at zero-rate or, as the case may be, @ 5%, **wherever applicable, to the extent and in the manner as specified in the aforesaid conditions.**

18. Under the Condition No. (viii) of the said S.R.O. 1125(I)/2011 the "registered persons" who are solely or otherwise engaged in the retail business of "these good" or products are liable to pay sales tax @ 5% *ad val* on their retail sales. The connotation "these goods" used in the said condition refer to the goods mentioned in the preamble of the said SRO i.e. "goods specified" in the Table including the goods mentioned in the conditions of the said SRO. The contention of the learned AR that the persons mentioned in condition No. (i) and registered as (a) manufacturer; (b) importer; (c) exporter; and (d) wholesaler; doing business in textile (including jute), carpets, leather, sports and surgical goods sectors and also engaged in the business of such goods as retailer are liable to pay such 5% sales tax under condition No. (viii) is totally

19. Admittedly the supplies of the appellant covered by the goods mention in the said SRO issued by the Federal Government in exercise of powers conferred upon it under sub-section (2) & (6) of section 3 of the Act. Clause (b) of said sub-section (2) empowered the Federal Government that subject to such conditions and restrictions as it may impose, declare that in respect of any "taxable supplies" made by a "registered person" or class of registered person, the tax shall be charged, collected and paid in such manner and at such "higher" or "lower" rate or rates as may be specified in the notification.

20. Under condition No. (ii) benefit of zero rate has been allowed to registered manufacturers of five zero rated sectors mention in condition (i) of the SRO, on the other hand, in the condition (iii) supplies made to manufacturers, other than manufacturers mentioned in condition (i) made liable to tax @ 5% of the supplies. Same is the position under the conditions No. (iv) to (vii) whereby either reduced or higher tax rates have been applied.

Similarly, under condition (viii) of the said SRO No. 1125(I)/2011, the registered persons who are solely or otherwise engaged in the retail business of "these goods" or products have been obliged to pay higher sales tax @ 5% *ad val* on their retail sales, however, they are entitled to input tax adjustment. Moreover, they are not required to pay any other sales tax leviable on their retail transactions. However, such retailers are liable to pay turnover tax on their other goods as are not covered under this SRO, which has been prescribed under Chapter II of the Sales Tax Special Procedure Rules, 2007.

21. Above quoted both SRO's have been issued by the Federal Government while exercising powers including those conferred upon it under section 3 of the Sales tax Act, 1990 and we found no conflict therein. Under the normal tax regime, in terms of sub-section (1) of section 3 of the Act, tax is chargeable @ 16% of the value of supplies and in that eventuality subject to certain conditions credit of input tax is allowable in terms of section 7 of the Act. If a person claims the benefit of any concessional rate of tax notified by the Federal Government under the Act, then it has to comply with its all directions and conditions stipulated thereto.

22. We are in agreement with the submissions made by the learned DR mentioned above and find no substance in the arguments of the learned AR of the appellant. Accordingly, subject appeal of the taxpayer is

rejected and impugned show-cause notice as well as orders of both the authorities below are upheld. However, subject to verification and the provisions of the Act, the appellant is allowed the benefit of input tax paid, in terms of condition No. (viii) of the SRO 1125(I)/201, dated 31st December, 2011.

23. Appeal dismissed.


(ABDUL NASIR BUTT)
Accountant Member


(CH. ANWAAR UL HAQ)
Judicial Member