remedies available under the Fiscal Paper Presented on Constitutional laws.

Ву:-

Hafiz Muhammad Idris

Advocate Supreme Court of Pakistan

INCOME TAX ORDINANCE, 2001

Provisions for appellate remedies in the Income Tax Ordinance, 2001

Chapter X

(Part-III)

- Section 127[appeal to the Commissioner Inland Revenue(Appeals)].
- section 128 (Procedure in appeal)
- Section 129 (Decision in appeal)

Income Tax Ordinance, 2001

- Section 131 (Appeal to the Appellate Tribunal)
- Section 132 (Disposal of appeals by the **Appellate Tribunal)**
- Section 133 (Reference to High Court)
- Section 134A (Alternative Dispute Resolution)

SALES TAX ACT, 1990

Chapter-VIII

Appeals

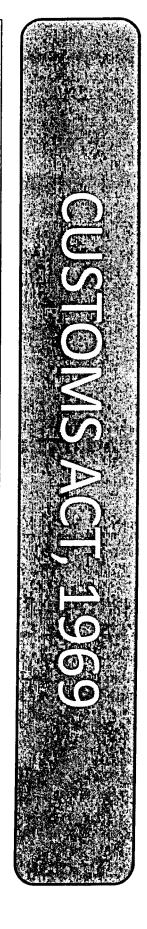
- Section 45-B [Appeal to the Commissioner Inland Revenue (Appeals)]
- Section 46 (Appeals to the Appellate Tribunal)
- Section 47 (Reference to High Court)
- Section 47A (Alternative Dispute Resolution)

FEDERAL EXCISE ACT, 2005

Chapter V

Powers, Adjudication and Appeals

- Section 33 [(Appeals to the
- Commissioner(Appeals)]
- Section 34 (Appeals to Appellate Tribunal)
- Section 34A (Reference to High Court)
- Section 38 (Alternative Dispute Resolution)



Chapter XIX

Appeals and Revisions

- Section 193 [Appeals to Collector(Appeals)]
- Section 193-A (Procedure in appeal)
- Section 194 (Appeals to the Appellate Tribunal) Section 194-B (Orders of Appellate Tribunal)
- Section 194-C (Procedure of Appellate Tribunal)
- Section 195-C (Alternative Dispute Resolution)
- Section 196 (Reference to High Court)

Constitution of Islamic Republic of Pakistan, 1973 Constitutional Remedies available under the

- Article 199 of Constitution of Islamic Republic of Pakistan, 1973(Jurisdiction of High Court).
- Article 184(Original Jurisdiction of Supreme Court).
- Article 185 (Appellate Jurisdiction of Supreme Court

Domain of High Courts

- In Lahore High Court, Islamabad High Court, Bench whereas in Sindh High Court writs are Court, the writs are being heard by the Single Peshawar High Court and Baluchistan High being heard by the Division Bench.
- petitions called as Civil petition(C.P) whereas In Sindh High Court the Constitutional Petitions called writ petition(W.P). in all other High Courts Constitutional

Additional Remedy

raised in Civil Suit(High Court's original on fiscal matters no Civil Suit can be file. jurisdiction) whereas in all other High Courts In Sindh High Court the Fiscal issues can be

When Constitutional Remedy can be availed

- jurisdiction show cause notice. Against illegal, void ab initio, palpably without
- Void ab initio order.
- Stay of proceedings and tax recoveries.
- Vires of provisions of law.
- any provision of law. Retrospective or prospective applicability of Interpretation of any provision of law.
- Discrimination.

Numerous Judgments on the issue of maintainability of C.P & W.P.

> 2002 PTD 679

➤ 1998 PTD 2012

➤ 2010 PTD 2338

➤ 1993 PTD 332

➤ 1990 PTD 889

1999 SCMR 1072

Numerous Judgments on the issue of maintainability of C.P & W.P.

- ➤ 1990 PLD 399 S.c
- > (2004) 89 Tax 158(H.c)
- > (2000) 81 Tax 309(H.c) > (1993) 67 Tax 133(H.c)
- > 2011 PTD 2260
- ➤ 2015 LHC 3623
- > 2011 PTD 1558(K.H.C)

Numerous Judgments on the issue of grant of stay during pendency of appeal before CIR(A) and ATIR

- 2002 PTD 679(KAR)
- 2003 PTD 1746(LHR)
- 1998 PLD 1445(SC)
- 2009 PTD 1715(H.C)
- 2003 PTD 1746(H.c)

stay during pendency of appeal before CIR(A) and Numerous Judgments on the issue of grant of ATIR

- (2008) 98 TAX 295 (H.C)
- 2006 PTD 535 (H.C)
- (2009) 100 TAX 344 (H.C)
- 2002 PTD 1616 (H.C)
- (2006) 94 TAX 140 (H.C)
- PTCL 2010 CL 460

#