

**Government of Pakistan
Revenue Division
Federal Board of Revenue**

Islamabad, the 9th September, 2020.

**NOTIFICATION
(Federal Excise)**

S.R.O. 844(I)/2020.— In exercise of the powers conferred under sub-section (12) of section 38 and section 40 of the Federal Excise Act, 2005, the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Federal Excise Rules, 2005, namely:—

In the aforesaid Rules,—

- (1) in rule 54, in clause (a), after the word “persons”, the words “ in case identical issues are involved” shall be inserted;
- (2) in rule 55, -
 - (a) in sub-rule (3), for the expression “A retired judge not below the rank of District & Sessions Judge, appointed in a manner as aforesaid,” the words “Chief Commissioner Inland Revenue having jurisdiction over the case” shall be substituted; and
 - (b) sub-rule (4) and sub- rule (5) shall be omitted;
- (3) in rule 56, -
 - (a) in clause (a) the expression “, in consultation with the Chief Commissioner having jurisdiction over the applicant” shall be omitted; and
 - (b) for clause (c), the following shall be substituted:

“(c) to conduct the proceedings of the Committee as he thinks appropriate;”;
- (4) in rule 58,-
 - (a) for sub-rule (1), the following shall be substituted, namely:—

“(1) The Committee shall decide the dispute through consensus within one hundred and twenty days from the date of its appointment by the Board. The Committee shall communicate its decision to the Board, the Commissioner having jurisdiction and the applicant.”;
 - (b) in sub-rule (2), for the words “and the aggrieved person”, the expression “where the aggrieved person, or class of persons, have withdrawn the appeal pending before any appellate authority or the court of law and has communicated the order of withdrawal to the Commissioner:

Provided that if the order of withdrawal is not communicated to the Commissioner within sixty days of the service of decision of the committee upon the aggrieved person, the decision of the committee shall not be binding on the Commissioner" shall be substituted;

- (5) in rule 59,—
- (a) sub-rule (1) shall be omitted; and
- (b) in sub-rule (3), for the expression "sub-rules (1) and", the expression "sub-rule" shall be substituted; and
- (6) for the Annexure at the end of rule 59, the following shall be substituted, namely:—

"Annexure
[see sub-rule (1) of rule 55]

**Application for Alternative Dispute Resolution
under section 38 of the Federal Excise Act, 2005**

To,
The Chairman,
Federal Board of Revenue,
Islamabad

Dear Sir,

The undersigned being _____ (name and address of the applicant) duly authorized hereby apply for hardship and dispute resolution under section 38 of the Federal Excise Act, 2005.

2. Necessary details of the dispute or hardship are set out below and in the Addendum to this application.

3. A request is made to constitute a Committee as provided under sub-rule (2) of rule 55 of Federal Excise Rules, 2005.

4. The following documents as are necessary for the resolution of the dispute or hardship are enclosed.

- (a) _____
(b) _____
(c) _____

Yours faithfully,

Signature _____
Name (in block letters) _____
NTN/STRN _____
Address _____
Date _____

Addendum
[see paragraph 2 of the Annexure]

- (1) Name of the applicant (in block letters) _____
(2) National tax number/STRN _____
(3) CNIC (for individuals) _____
(4) Address of the applicant _____
(5) Telephone Number _____ e-mail address _____ Fax Number _____
(6) Tax period to which the dispute or hardship relates _____
(7) The Commissioner with whom a dispute has arisen _____
(8) The following is the statement of the relevant facts and law with respect to dispute or hardship having bearing on the questions on which the resolution is required (Please annex extra sheet, if required):-

- (9) Statement containing the applicant's interpretation of law or facts, as the case may be, in respect of questions on which resolution is required is as follows (Please annex extra sheet, if required):

- (10) The extend or the amount of tax which the applicant agrees to pay, if any
Rs. _____

- (11) The undersigned, solemnly declares that-

- a) full and true particulars of the dispute or hardship for the purposes of resolution have been disclosed and no material aspect affecting the determination of the application filed under section 38 of the Federal Excise Act, 2005, in this behalf has been withheld;
- b) the above issues are pending before (name of the appellate forum, ATIR or Court)/not pending before any forum, ATIR, High Court or Supreme Court of Pakistan for adjudication.

Yours faithfully,
Signature

Name (in block letters)

Designation

Date _____."

[C. No. 1/18-STB/-II/2020]


(Fakhryia Anjum)
Secretary (ST&FE-Budget-II)