

Ref : KTBA/12.2020/208

Date : December 02, 2020

Mr. Muhammad Javed Ghani,
Chairman,
Federal Board of Revenue,
Islamabad.

Dr. Muhammad Ashfaq Ahmed,
Member IR (Operations),
Federal Board of Revenue,
Islamabad.

Ch. Muhammad Tarique,
Member-IR (Policy),
Federal Board of Revenue,
Islamabad.

Dr. Faiz Illahi Memon,
Member (FATE),
Federal Board of Revenue,
Islamabad.

**INCORRECT WORKING OF TAX IN THE RETURN OF INCOME
(FOR THE TAX YEAR 2020) AND DILEMMA OF TAXPAYERS**

Dear Sirs,

This is with reference to above cited subject and the discussion at the meeting held with Federal Board of Revenue (FBR) at FBR'S Office on 17-11-2020 in Islamabad.

During the meeting, it was assured to the delegation of Karachi Tax Bar Association (KTBA) that the computational issues alongwith other issues raised by KTBA would be resolved within one week i.e. the decided timeline. However, regrettably we have to inform you that the incorrect computational issues in the return of income still persist and our Members are facing severe difficulties and are in extreme pressure because of the two main situations, which are:

- (1) they cannot file the returns on the forms presently available on the IRIS, with wrong formulas, calculating erroneous tax; and
- (2) Resurgence of the currently ongoing, since past many days, the dangerous life threatening second wave of Covid-19 which has not only gripped the taxpayers but have also affected the members of KTBA in particular and tax consultants in general and their staff.

With regard to incorrect computation of tax in the return of income, we would like to draw your attention to the following situations:

**INCORRECT COMPUTATION OF TAXABLE INCOME AND TAX
THEREUPON IN THE CASES OF FOREIGN INCOME UNDER ALL THE HEADS:**

In the cases of Foreign Income and working of Tax thereupon, it is submitted that under every head of (foreign) income, the IRIS is straight away calculating tax applicable for Business Income (for all the heads of foreign income). We would hereunder like to demonstrate two situations and its tax impact for your convenience:

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FOR SALARY INCOME:

In case of Salary Income, assuming salary amount in both cases to be at Rs.5,000,000/-, the computation of tax on Domestic Salary and Foreign Salary are both showing different tax amount, hence, the taxpayers for themselves and our members for their clients are unable to file the return of income. For the ease of convenience, we are inserting two screenshots of tax payable for and under both the scenarios:

Tax Payable in the Case of Domestic Salary:

Period	01-Jul-2019 - 30-Jun-2020	Tax Year	2020	Valid	Due Date	30-Sep-2020	Document Date	Submission Date	*
Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Employment	Select Language: ENGLISH								
Salary	Description								
Property	Income from Salary	1000	5,000,000	0	5,000,000				
Business	Income / (Loss) from Property	2000							
Capital Assets	Income / (Loss) from Business	3000							
Other Sources	Gains / (Loss) from Capital Assets	4000							
Foreign Sources / Agriculture	Income / (Loss) from Other Sources	5000							
Foreign Sources	Foreign Income	6000	0	0	0				
Agriculture	Agriculture Income	6100							
Tax Chargeable / Payments	Share in untaxed Income from AOP	3131							
Deductible Allowances	Share in Taxed Income from AOP	3141							
Tax Chargeable	Total Income	9000						5,000,000	
Tax Reductions	Deductible Allowances	9009							
Tax Credits	Taxable Income	9100						5,000,000	
Adjustable Tax	Tax Chargeable	9200						670,000	
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Normal Income Tax	920000						670,000	
Computations	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100							
116 - Wealth Statement	WWF	920900							
	Tax Reductions	9309							
	Tax Credits	9329							

Tax Payable in the Case of Foreign Salary:

Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Employment	Select Language: ENGLISH								
Salary	Description								
Property	Income from Salary	1000							
Business	Income / (Loss) from Property	2000							
Capital Assets	Income / (Loss) from Business	3000							
Other Sources	Gains / (Loss) from Capital Assets	4000							
Foreign Sources / Agriculture	Income / (Loss) from Other Sources	5000							
Foreign Sources	Foreign Income	6000	5,000,000	0	5,000,000				
Agriculture	Agriculture Income	6100							
Tax Chargeable / Payments	Share in untaxed Income from AOP	3131							
Deductible Allowances	Share in Taxed Income from AOP	3141							
Tax Chargeable	Total Income	8000						5,000,000	
Tax Reductions	Deductible Allowances	9009							
Tax Credits	Taxable Income	9100						5,000,000	
Adjustable Tax	Tax Chargeable	9200						920,000	
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Normal Income Tax	920000						920,000	
Computations	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100							
116 - Wealth Statement	WWF	920900							
	Tax Reductions	9309							
	Tax Credits	9329							
	Turnover / Tax Chargeable u/s 113 @0.25%	923152							
	Turnover / Tax Chargeable u/s 113 @0.3%	923163							

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From the perusal of above screenshots, your goodselves could clearly see and would observe that tax payable in the case of Domestic Salary is worked at Rs.670,000/-, whereas the tax payable in the case of Foreign Salary is worked out at Rs.920,000/-. Thus in the case of Foreign Salary, IRIS has worked out tax payable MORE by Rs.250,000/- which, we submit, is not at all correct.

INCOME FROM PROPERTY:

In the case of Income from Property, assuming Rent in both the cases i.e. Domestic and Foreign both to be at Rs.5,000,000/-. As per law, the taxpayer is allowed deductions available U/s.15A of the Income Tax Ordinance, 2001 (Ordinance), which in the case of Domestic Property Income, IRIS is quite correctly calculating it; whereas, in the case of Foreign Property Income the same working is not being done by IRIS, nor there is any option to insert (to claim) deductions under the Foreign Property Income. Similarly, again the working of tax, by IRIS, is different in both the situations compelling the taxpayers either to file incorrect tax return or not to file the return of income at all and face the consequent penal action thereafter without any fault of the taxpayers and the same (if any) would be highly unjustified under the present circumstances. For the ease of convenience and to explain our point, we are inserting two screenshots of working of income and two screenshots of tax payable for and under both the scenarios:

Working of Domestic Income from Property:

Period	01-Jul-2019 - 30-Jun-2020	Tax Year	2020	Valid	Due Date	30-Sep-2020	Document Date	Submission on Date		
Upto										
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	
+ Employment	Select Language ENGLISH								Calculate	Import Previous Return
Salary	Description				Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action	
+ Property	Income / (Loss) from Property				2000	4,000,000	0	4,000,000		
Receipts / Deductions	Total Receipts from Property				2029	5,000,000	0	5,000,000		
+ Business	Rent Received or Receivable				2001	5,000,000	0	5,000,000		
+ Capital Assets	1/10th of amount not adjustable against Rent				2002					
+ Other Sources	Forfeited Deposit under a Contract for Sale of Property				2003					
+ Foreign Sources / Agriculture	Recovery of Unpaid irrecoverable Rent allowed as deduction				2004					
Foreign Sources	Unpaid Liabilities exceeding three Years				2005					
Agriculture	Total Deductions from Property				2009	1,000,000	0	1,000,000		
	1/5th of Rent of Building for Repairs				2031	1,000,000	0	1,000,000		
+ Tax Chargeable / Payments	Insurance Premium				2032					
Deductible Allowances	Local Rate / Tax / Charge / Cess				2033					
Tax Chargeable	Ground Rent				2034					
Tax Reductions	Profit on Capital borrowed for Investment in Property				2035					
Tax Credits	Share in Rental Income Paid to HBFC / Banks				2036					
Adjustable Tax	Rent Collection Expenditure				2037					
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Legal Service Charges				2038					
	Amount claimed as irrecoverable Rent				2039					
Computations	Payment of Liabilities treated as Income				2097					

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Working of Foreign Income from Property:

Period	01-Jul-2019 - 30-Jun-2020	Tax Year	2020	Valid	Due Date	30-Sep-2020	Document Date	Submission Date	*
Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Employment	Select Language		ENGLISH		Calculate Import Previous Return				
Salary	Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action		
Property	Foreign Income		6000	5,000,000	0	5,000,000			
Receipts / Deductions	Foreign Property Income / (Loss)		6029	5,000,000		5,000,000			
Business	Foreign Business Income / (Loss)		6039						
Capital Assets	Foreign Capital Gains / (Loss)		6049						
Other Sources	Foreign Other Sources Income / (Loss)		6059						
Foreign Sources / Agriculture	Foreign Salary Income		6011						
Foreign Sources	Agriculture								
Tax Chargeable / Payments	Deductible Allowances								
	Tax Chargeable								
	Tax Reductions								
	Tax Credits								
	Adjustable Tax								
	Final / Fixed / Minimum / Average / Relevant / Reduced Tax								
	Computations								

From the perusal of above screenshots, your goodselves could clearly see and observe that in the case of Domestic Property Income, deductions allowable under the law are not only being rightly shown by IRIS and computing tax quite correctly; whereas for the case of Foreign Property Income the same features are missing and tax is being calculated on the gross amount which is incorrect and unlawful.

Tax Payable in the Case of Domestic Property Income:

Period	01-Jul-2019 - 30-Jun-2020	Tax Year	2020	Valid	Due Date	30-Sep-2020	Document Date	Submission Date	*
Date	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Employment	Select Language		ENGLISH		Calculate Import Previous Return				
Salary	Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action		
Property	Income from Salary		1000						
Receipts / Deductions	Income / (Loss) from Property		2000	4,000,000	0	4,000,000			
Business	Income / (Loss) from Business		3000						
Capital Assets	Gains / (Loss) from Capital Assets		4000						
Other Sources	Income / (Loss) from Other Sources		5000						
Foreign Sources / Agriculture	Foreign Income		6000	0	0	0			
Foreign Sources	Agriculture Income		6100						
	Share in untaxed Income from ACP		3131						
	Share in Taxed Income from ACP		3141						
Tax Chargeable / Payments	Total Income		9000			4,000,000			
Deductible Allowances	Deductible Allowances		9009						
Tax Chargeable	Taxable Income		9100			4,000,000			
Tax Reductions	Tax Chargeable		9200			620,000			
Tax Credits	Normal Income Tax		920000			620,000			
Adjustable Tax	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax		920100						
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	WWF		920900						
Computations	Tax Reductions		9300						
	Tax Credits		9320						

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Tax Payable in the Case of Foreign Property Income:

Period	01-Jul-2019 - 30-Jun-2020	Tax Year	2020	Valid	Due Date	30-Sep-2020	Document Date	Submission Date: *			
Upto											
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
» Employment	Select Language ENGLISH						Calculate		Import Previous Return		
Salary	Description						Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
» Property	Income from Salary						1000				
Receipts / Deductions	Income / (Loss) from Property						2000				
» Business	Income / (Loss) from Business						3000				
» Capital Assets	Gains / (Loss) from Capital Assets						4000				
» Other Sources	Income / (Loss) from Other Sources						5000				
» Foreign Sources / Agriculture	Foreign Income						6000	5,000,000	0	5,000,000	
Foreign Sources	Agriculture Income						6100				
Agriculture	Share in untaxed Income from AOP						3131				
Agriculture	Share in Taxed Income from AOP						3141				
» Tax Chargeable / Payments	Total Income						9000			5,000,000	
Deductible Allowances	Deductible Allowances						9009				
Tax Chargeable	Taxable Income						9100			5,000,000	
Tax Reductions	Tax Chargeable						9200			920,000	
Tax Credits	Normal Income Tax						920000			920,000	
Adjustable Tax	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax						920100				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	WWF						920900				
	Tax Reductions						9309				
Concessions	Tax Credits						9329				

From the perusal of above screenshots, your goodselves could again clearly see and would observe that the tax calculation in the case of Domestic Property Income is worked at Rs.620,000/-, whereas, the tax payable in the case of Foreign Property Income is worked out at Rs.920,000/-. Thus, in the case of Foreign Property Income, IRIS has worked out tax payable MORE by Rs.300,000/- which, we submit, is not at all correct.

INCORRECT COMPUTATION OF TAX ON THE INCOME FROM BAHBOOD CERTIFICATES AND OTHER SUCH YIELDS:

During the meeting held at FBR on 17-11-2020, it was discussed and rightly agreed that working of tax liability in the cases of yield from Bahbood Certificates, Pensioners Benefit Account and Shuhada Family Welfare Account cannot, as per law, exceed 10% of their yields. However, till today, the working of the tax liability on such yields is still being incorrectly worked out. To demonstrate the same, we hereunder insert the screenshot for the ease of convenience and show the defect in the return. For the purposes of working, the Income from Salary is taken to be at Rs.5,000,000/- while the yield from Bahbood Certificates is taken to be at Rs.736,000/-.

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Currently, there are two situations in which such return could be filed. However, in the absence of clarification from FBR, we anticipate that in future notices from the tax offices would be issued and there could be chaos. For the ease of convenience, we hereunder reproduce a hypothetical example with the two treatments for your kind perusal and urgent consideration:

Example:

Opening Stock	500,000,000	Sales	585,000,000
Import during the year	0.00		
Other expenses	0.00		
Gross Profit	85,000,000	Closing Stock	0.00
Other indirect expenses	35,000,000		
Net Profit	50,000,000		

Situation No. 1: Computation of Tax where Sales and Other Expenses are shown under "Amount Subject to Normal Tax":

Period	01-Jul-2019 - 30-Jun-2020	Tax Year	2020	Valid	Due Date	30-Sep-2020	Document Date	Submission Date	*
Upto									
Class	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Employment									
Salary									
Property									
Receipts / Deductions									
Business									
Manufacturing / Trading Items									
Other Revenues									
Management, Administrative, Selling & Financial Expenses									
Inadmissible / Admissible Deductions									
Adjustments									
Business Assets / Equity / Liabilities									
Capital Assets									
Other Sources									
Foreign Sources / Agriculture									
Foreign Sources									
Agriculture									
Tax Chargeable / Payments									

From the perusal of above, your goodselves would observe that the IRIS is showing tax payable of Rs.16,620,000/- on the Opening Stock on which no tax is payable because of the reason that during the Tax Year 2019 final tax liability is discharged and no further tax is payable.

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Situation No. 2: Computation of Tax where Sales and Other Expenses are shown under “Amount Exempt from Tax / Subject to Fixed / Final Tax”:

Period	01-Jul-2019 - 30-Jun-2020	Tax Year	2020	Valid	Due Date	30-Sep-2020	Document Date	Submission Date	
Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	
Employment	Select Language: ENGLISH								
Salary									
Property									
Business									
Manufacturing / Trading Items									
Other Revenues									
Management, Administrative, Selling & Financial Expenses									
Inadmissible / Admissible Deductions									
Adjustments									
Business Assets / Equity / Liabilities									
Capital Assets									
Other Sources									
Foreign Sources / Agriculture									
Tax Chargeable / Payments									
Deductible Allowances									
Tax Chargeable									
Tax Reductions									

Under Situation No.2, wherein all the amount are shown under the column “Amount Exempt from Tax / Subject to Fixed / Final Tax”, no tax payable is worked out by IRIS, which in our view is the correct working. However, in the absence of any clarification, our members comprehend that in future tax offices would issue notices and there will be unnecessary complications, again without any fault of the taxpayer.

We further submit that much more complications arise when in addition to Opening Stock, there are imports purchases during the current year (Tax Year 2020) and the tax on those import purchases are minimum tax. Therefore, it is imperative that either a Circular to this effect be issued forthwith (which was committed) and/or FBR should inform the taxpayers as to how to fill the columns of return comprising the Commercial Importers.

NO COLUMN FOR CASES RELATING TO BUILDERS AND DEVELOPERS – SECTION 100D:

As you know that, to boost the economy of Pakistan, the Honorable Prime Minister of Pakistan rolled-out a Package for Construction Sector from Tax Year 2020 and onwards, enabling them to file the returns on the basis of fixed tax as per Eleventh Schedule. However, surprisingly, the return of income does not cater for those who opt for the said Package/Scheme. Therefore, it is earnestly requested to either incorporate such provision in the return of income and/or issue a simplified return of income/statement for those who fall under section 100D of the Ordinance.

Apart from the above few situations, there are many other situations which are still missing from the return of income making the return defective and not workable. The issues that need your urgent attention in addition to those mentioned hereinabove are as under:

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- (1) Incorrect working of tax in the cases of CNG Stations.
- (2) Column for tax deducted U/s. 233A of the Ordinance is still missing.
- (3) Column for tax deducted U/s. 236W of the Ordinance is still missing.
- (4) Small Company rate of tax issue is still unresolved.
- (5) Column for Capital Gain on disposal of securities pertaining to mutual fund and REIT @10% as per section 37A is still missing.
- (6) Working of Alternate Corporate Tax vis-à-vis Minimum Tax is still incorrect.
- (7) It is noticed that when the printout of the return is taken out, all of a sudden, now the figures appearing in all the columns are being printed without any commas in between while the same are being displayed properly while reading online. For example the amount of One Million is shown as 1000000 instead of 1,000,000 which were rightly shown up to now. For this it is requested that the figures should appear in "number format" as before with commas in between instead of general format.

RESURGENCE OF COVID-19 CASES DUE TO SECOND WAVE AND ITS CHALLENGES:

As aware there is a very serious and significant spike in the spread of Covid-19 cases in Karachi and this is also clear from the fact that Covid-19 hospital facilities are nearly full in Karachi and Government of Pakistan has imposed Stage-2 Covid-19 Guidelines.

In addition, Government of Sindh in pursuance of NCOC direction letters No. 805/A/NCOC-01 dated November 06, 2020 and NCOC direction letter No. 801/A/NCOC-01 dated November 11, 2020 has issued orders No. SOJI/8-1 (04) STAGE-2 NPI dated November 23, 2020 and ordered:

- Closure of all businesses on Friday and Sunday.
- Work from home for 50% staff.
- Reduced work timings up to 08:00 PM only.

Further, the FBR vide its Circular C. No 1(2) S&M/2020 dated November 12, 2020 has issued directions for operation with 50% staff and has also directed that the staff of over the age of 50 years should work from home. This in our view is very prudent decision.

Through Notification dated November 06, 2020 serious restrictions have been imposed on public transports that have been ordered to carry only 1/3rd of their normal passenger load.

In Karachi, we have reports of our members and their staffs are being affected by Covid-19 and these numbers are getting significant day by day (even the Vice President of KTBA has tested positive today). Once any of our members or their staff are diagnosed Covid-19 Positive, the whole office goes into self-isolation and the office is closed. Same is the case with the clients of our members.

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In addition, the tax advisors offices usually worked till late evening up to 10.00 PM or even more but now there is a restriction to close offices at 8.00 PM sharp. Further, most of the tax advisors and their staff are of 50 years and above.

Although our members are still working very hard during these extraordinary extreme and testing time, however, due to non-removal of above irritants and rising Covid-19 cases, our members are unable to file returns of income which could transpire in low number of returns that have been filed till date.

We have mentioned hereinabove few anomalies, of course out of many that may be known and come to our knowledge as and when appropriate fields are fed by our members, that may also need correction/exclusion to make the return in line with the provision of law. In view of the above, your urgent attention is solicited and redressal is requested so that our members can file the return of income with peace of mind. Needless to state that the return of income is still defective and incomplete as certain fields are missing to-date. The KTBA is of the firm view that 90-days' time prescribed in section 118 to file return will not start until all defects in the return of income are completely removed and the return is error free and taken to have been finalized. Further, we would like to mention here that, to incorporate/correct certain fields/errors, appropriate Rules need to be amended which can only be made through a notification as required U/s. 237(3) of the Ordinance. Sir, under such circumstances, you will appreciate that, the time is of essence!

Thanking you,
Yours sincerely,


(Muhammad Zeeshan Merchant)

President

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C.C to :

- i. **Mr. Badaruddin Ahmed Qureshi**, CCIR, LTO, Karachi.
- ii. **Mr. Abdul Hameed Memon**, CCIR, MTO, Karachi
- iii. **Dr. Aftab Imam**, CCIR, CTO, Karachi.
- iv. **Mr. Nazir Ahmed Shoro**, CCIR, RTO-I, Karachi.
- v. **Mr. Amir Ali Khan Talpur**, CCIR, RTO-II, Karachi.
- vi. **Press and Media**

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