

Ref : KTBA/01.2022/284

Date : January 25, 2022

Dr. Wasif Ali Memon,
Chairman,
Sindh Revenue Board,
Karachi.

Sub: **NOTIFICATION NO. SRB 3-4/34/2021 DATED DECEMBER 20, 2021 AND
SEPARATION OF JUDICIARY**

Dear Dr. Wasif Ali Memon Sahab,

Let me start by referring to the Constitution of Islamic Republic of Pakistan ("Constitution") which is coined on the trichotomy of power. The Article 175 of the Constitution envisages separation of powers between legislature, executive and judiciary ostensibly to prevent the concentration of power and to check transgression. The Hon'ble Supreme Court of Pakistan in the case of Government of Baluchistan Vs. Azizullah Memon reported as PLD 1993 SC 31 has seconded the above analogy.

With the given methodology, it needs to be appreciated that the Notification No. SRB 3-4/34/2021 dated December 20, 2021 issued by the Member (Operations) Sindh Revenue Board ("SRB"), infringes upon the structure of trichotomy and separation of power in so far as following situations are concerned:

- 1) **Mr. Zamir A. Khalid**, presently posted as the Commissioner (Legal) is also given the additional charge of the Commissioner (Appeals - I)
- 2) **Mr. Muhammad Iqbal Lakho**, presently posted as Commissioner-III is also given the additional charge of the Commissioner (Appeals - II).

The Karachi Tax Bar Association was very surprised to see such a belligerent offensive on the constitutional methodology by a distinguished institution like SRB. We believe this prima facie is a travesty of justice as "no one can be judge of his own cause".

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Please subscribe that this is further likely to shake the confidence of litigants (taxpayers) on the SRB as an independent appellate forum with the dedicated Commissioner (Appeals) is the only solution.

We trust you will correct the anomaly at the earliest.

Thanking you,
Yours sincerely,



(Muhammad Zeeshan Merchant)

President

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C.C. to:

- I. **The Sindh Law Department**, Sindh Assembly Building, Karachi.
- II. **Mr. Abdul Hameed Memon**, Senior Member (Audit, IT and Operations (Commissionerate-I), SRB, Karachi
- III. **Press and Media.**