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PART II

Statutory Notifications (S. R. O.)

GOVERNMENT OF PAKISTAN
LAW AND JUSTICE DIVISION

NOTIFICATION

Islamabad, the 15th May, 2024

S. R. O. 690(I)/2024.—In exercise of the powers conferred by section 130 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Government is pleased to make the following rules, namely:—

1. **Short title and commencement.**—(1) These rules shall be called the Appellate Tribunal Inland Revenue (Appointments, Terms and Conditions of Service) Rules, 2024.

(2) These rules shall come into force at once.

2. **Definitions.**—In these rules, unless there is anything repugnant in the subject or context,—

- (a) “Appellate Tribunal” means the Appellate Tribunal Inland Revenue established under the Ordinance;
- (b) “Chairman” means Chairman of the Tribunal appointed under sub-section (4) of section 130 of the Ordinance;

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- (c) "Division concerned" means the Division to which business of the Tribunal stands allocated;
- (d) "member" means a member of the Tribunal appointed under the Ordinance; and
- (e) "Ordinance" means the Income Tax Ordinance, 2001 (XLIX of 2001).

3. **Manner of appointment.**—(1) Without prejudice to sub-section (3) of section 130 of the Ordinance, no person shall be appointed as a member, unless he—

- (a) is a citizen of Pakistan;
- (b) is of good mental and bodily health and free from any physical defect likely to interfere with discharge of his duty and for that purpose he shall be required to obtain a physical fitness certificate from authorized medial board before assumption of charge as such member:

Provided that such medical certificate shall not be required in respect of a member appointed under clause (d) or (e) of sub-section (3) of section 130 of the Ordinance;

- (c) is also not a beneficiary of the National Reconciliation Ordinance, 2007 (LX of 2007) or any plea bargain or voluntary return under the National Accountability Bureau Ordinance, 1999 (XVIII of 1999);
- (d) has not been declared by a competent court of law as un-discharged insolvent or has not been declared insane or of unsound mind;
- (e) has by a competent court of law not been convicted for an offence of moral turpitude;
- (f) has by a competent court of law not been declared as un-discharged insolvent;
- (g) has by a competent court of law not been declared insane or of unsound mind;
- (h) has not been dismissed, removed or compulsory retired from service of Pakistan or any other service; and
- (i) has not been guilty of and for that purpose a penalty has not been imposed upon him for indiscipline, misconduct or corruption while in service of Pakistan and in case such penalty is imposed during his appointment as member it shall be a valid ground for his removal from office of the member.

(2) Every person, before his appointment as member, shall be required to furnish a written declaration to the effect that he—

- (a) has not previously been convicted by a court of law for an offence involving moral turpitude;
- (b) has not been dismissed, removed or compulsorily retired from service of Pakistan or any other service;
- (c) is not a beneficiary of the National Reconciliation Ordinance, 2007 (LX of 2007);
- (d) is not a beneficiary of plea bargain or voluntary return under the National Accountability Ordinance, 1999 (XVIII of 1999); and
- (e) has not been declared by a competent court of law as un-discharged insolvent or has not been declared insane or of Unsound mind:

4. **Method of appointment.**—(1) Every vacancy of a member shall be advertised in at least two leading newspapers of wide circulation and also uploaded on website of the division concerned and on website of the testing agency or educational institution selected by the Federal Government for the purpose of conducting written test before interview by the selection committee constituted under these rules.

(2) A member mentioned in clause (d) or clause (e) of sub-section (3) of section 130 of the Ordinance shall be appointed by the Federal Government on the recommendations of the Chairman, Federal Board of Revenue.

5. **Selection Committee.**—(1) For the purpose of making recommendations to the Federal Government for appointment of a member, there shall be a selection committee consisting of

S. No.	Member	Status
(1)	(2)	(3)
1.	a retired judge of the Supreme Court nominated by the Chief Justice of Pakistan	<i>Chairman</i>
2.	a member of Public Service Commission	<i>Member</i>
3.	a person of eminence and integrity with at least eighteen years of education and twenty years of post-qualification experience in his field nominated by the Prime Minister	<i>Member</i>

(2) A candidate who fails to secure at least seventy-five percent marks in written test shall not be eligible for appointment. The weightage average of written test and interview shall be seventy-five percent and twenty-five percent, respectively, towards the total marks obtained by a candidate.

(3) All members of the selection committee shall be entitled to travelling and daily allowance as admissible to an officer in BPS-22 of the Federal Government for attending meeting of the committee.

6. **Deputation.**—A member under clause (d) or clause (e) of sub-section (3) of section 130 of the Ordinance shall be on deputation in accordance with the rules and instructions applicable to their service.

7. **Salary, allowances and privileges.**—(1) Subject to sub-rule (2), A member shall be entitled to such pay, allowances and other privileges as are admissible to a judge of a High Court. The Chairman shall be entitled to such pay, allowances and other privileges as are admissible to the Chief Justice of a High Court.

(2) A member appointed from amongst the category specified under clause (d) or clause (e) of sub-section (3) of section 130 of the Ordinance shall be entitled to his last pay and allowances drawn before such appointment with a further monthly tribunal allowance of seven hundred thousand rupees and a deputation allowance as specified in rule 6.

8. **Removal, resignation etc.**—(1) A member may, by writing under his hand addressed to the Federal Government with a notice of not less than thirty days or forfeiture of pay in lieu thereof, resign from his office.

(2) Subject to sub-section (5) of section 130 of the Ordinance, a member may be removed from office on the grounds of inefficiency or misconduct on the recommendations of the performance review committee. The performance review committee shall be constituted and conduct its proceedings in accordance with the procedure, as prescribed:

Provided that on removal, the member falling under the category of clause (d) or clause (e) of sub-section (3) of section 130 of the Ordinance shall stand repatriated to his parent service.

(3) Resignation, removal or expiry of tenure of a Member, who is on deputation, shall result in repatriation to his parent department.

9. **Record of service.**—Record of service of every member shall be maintained in such form and manner as are applicable to the officers of the Federal Government of the same rank and status as that of a member.

10. **Repeal.**—The Appellate Tribunal Inland Revenue (Appointment of Chairperson and Members) Rules, 2020 are hereby repealed.

[File No. 1 (196)/2020-A.IV.]

SAJID AFZAAL,
Section Officer.