

Taxhelpline Case No. 138 of 2013

[INLAND REVENUE APPELLATE TRIBUNAL]

S.T.A. No. 187/IB/2012 Date of hearing 13-02-2013. Date of order 28-03-2013

Mr. Muhammad Jahandar, Judicial Member and Mr. Haroon Muhammad Khan Tareen, Accountant Member

Appellant by Mr. Muhammad Adnan Aslam, ITP. Respondent by Mr. Naveed Hassan, D.R

**M/s. D. Watson Chemist, Super Market F-6, Islamabad.
Appellant**

Vs

**Commissioner Inland Revenue, Audit-III, Zone-I, R.T.O.,
Islamabad. Respondent**

ORDER

This appeal filed by registered person is directed against an Order-in-Appeal dated 08.02.2012 passed by learned Commissioner Inland Revenue (Appeals-III) Islamabad.

Brief facts are that the registered person claimed input adjustment of Rs.241,929/- on the strength of purchase invoices, issued by various suppliers who have not shown the supplies in sales summaries of their returns. The taxpayer was called upon by the Adjudicating Officer to explain why the amount of inadmissible input should not be recovered from him under section 36 (2) of the Sales Tax Act, 1990 including default surcharge. The taxpayer neither replied to the show cause notice nor appeared for hearing on the date. Consequently for the recovery of input adjustment including default surcharge and penalty under section 33 & 34 of the Sales Tax Act, 1990.

3. Feeling aggrieved, the registered person went in appeal which was disposed of by learned Appeal Commissioner as follows:-

`This order shall also mutatis mutandis apply to the following case involving the same issue:-

S.No.

Appellant's Name

O-in-O No. & date

Period of purchases

Input tax claimed

1

D.Watson Chemist, F-6, Islamabad

39/200 dated April 21.09.2011

April 2011

168304/-

4. It seems that this mode of disposal of the appeal of the appellant is quite strange which has not been approved. Law requires disposal of the appeal by narrating the facts and discussing the same in the light of the relevant law. In the case of appellant the facts have not been discussed. An independent order should have been made in the case of the appellant. Resultantly, the impugned order is vacated and the case remanded to the learned Appeal Commissioner for a fresh decision in the case of the appellant by narrating the facts issues to be decided.

With these observations the appeal is disposed of.

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