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Tax bar warns of appeal delays as ATIR strike halts filings

KARACHI: A strike by employees of the Appellate Tribunal Inland Revenue (ATIR), Karachi, has led to the suspension of acceptance of appeals and stay applications, causing significant hardship to appellants, applicants and their legal representatives.

In a letter addressed to the chairperson of the Appellate Tribunal Inland Revenue of Pakistan (Headquarters) on Monday, the Karachi Tax Bar Association (KTBA) said proceedings before the tribunal hold critical importance as the first independent appellate forum and the final fact-finding authority within the appellate hierarchy. However, due to the ongoing strike, the appellate process has effectively come to a standstill, with new appeals and stay applications no longer being accepted.

The tax body said the situation has created a serious predicament. Taxpayers are currently unable to file appeals or seek stay orders, while statutory limitation periods continue to run. As a result, appeals risk becoming time-barred, creating uncertainty and potentially leading to unjust consequences for affected taxpayers and their representatives.

The KTBA called for the introduction of a suitable mechanism to facilitate the acceptance of appeals and stay applications during the strike, in order to preserve taxpayers' statutory right to seek redress without being adversely affected by circumstances beyond their control.

Alternatively, if such a mechanism cannot be implemented immediately, the association proposed that a standing order be issued directing the registrar to condone the period for which the strike continues. Under this arrangement, any appeal or stay application filed after the strike ends should be accepted without objection on limitation grounds. It further requested that, where applications for condonation of delay are submitted, the strike period be excluded from the calculation of delay and such appeals and applications be admitted accordingly.

The KTBA urged the authorities to take prompt and appropriate measures to safeguard taxpayers' statutory right of appeal and prevent irreparable harm arising from circumstances beyond their control.