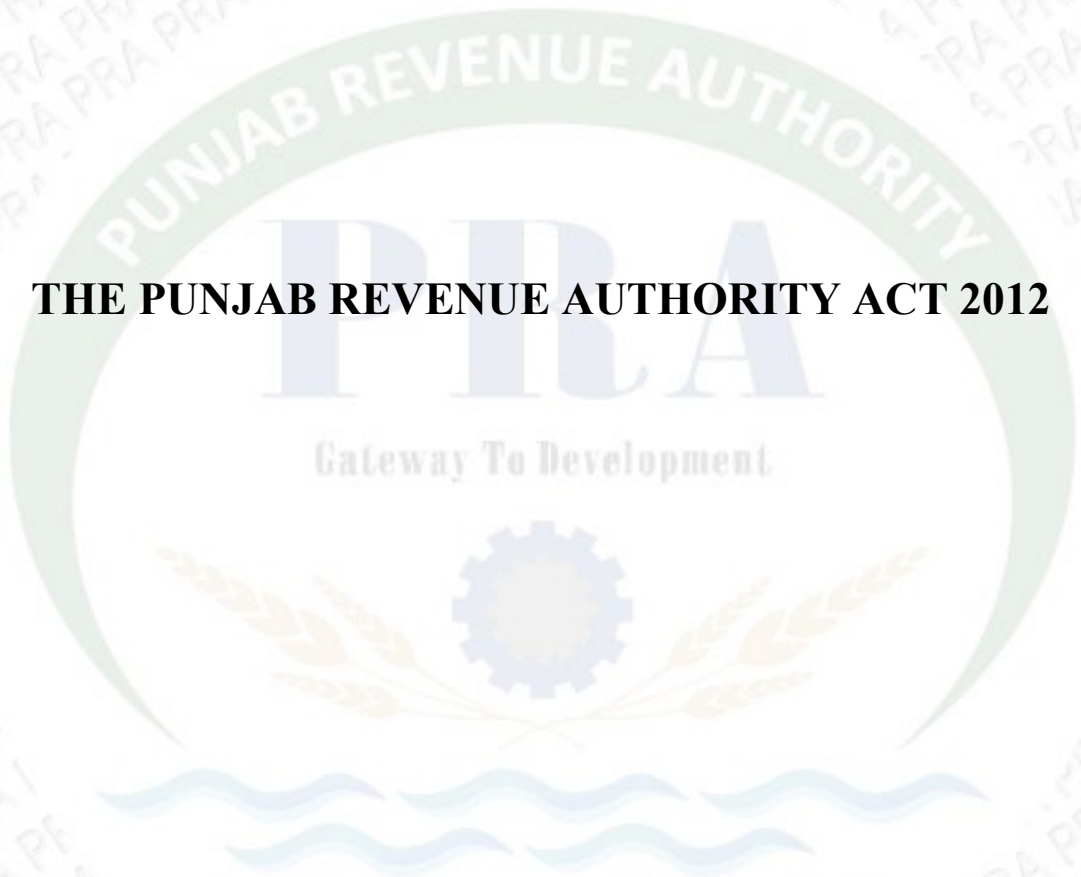


THE PUNJAB REVENUE AUTHORITY ACT 2012



Government of Punjab

Punjab Revenue Authority

Government of Punjab

CHAPTER VI

APPEALS AND REFERENCES

18. Appellate Tribunal.— (1) The Appellate Tribunal shall consist of such number of judicial and accountant members as the Government may, from time to time, determine.

(2) The Government shall appoint judicial members of the Appellate Tribunal from amongst the District and Sessions Judges in consultation with the Lahore High Court.

(3) A person may be appointed as an accountant member of the Appellate Tribunal if he is—

(a) a Commissioner (Appeals) in the Authority or the Federal Board of Revenue having at least two years' experience in that capacity; or

(b) a Commissioner in the Authority or the Federal Board of Revenue, other than the Commissioner mentioned at (a), having at least three years' experience as Commissioner of the Authority or the Federal Board of Revenue; or

(c) an officer of Excise and Taxation Department of the Government with at least three years' service in BS-20 or above; and

(d) less than fifty-seven years of age.

(4) The Government shall designate the senior most judicial member of the Appellate Tribunal as its Chairperson.

(5) The Appellate Tribunal may exercise its powers and discharge its functions in the prescribed manner in such Benches as the Chairperson may constitute from amongst the members of the Appellate Tribunal.

(6) Subject to the provisions of sub-section (5), the Appellate Tribunal shall have the power to regulate its own procedure, and the procedure of the Benches of the Appellate Tribunal in all matters relating to the discharge of its functions including the places at which the Benches shall hold their sittings.

19. Appeal.— A taxpayer or the Authority aggrieved by any final order of the highest appellate forum in the Authority, may, within sixty days from the date of communication of the order, prefer an appeal to the Appellate Tribunal which shall decide the appeal in the prescribed manner in accordance with the provisions of the relevant fiscal law.

20. Reference to the High Court.—(1) A reference to the High Court shall lie only if a question of law is involved in a case.

(2) Any person or the Authority may, within sixty days from the date of communication of the final order of the Appellate Tribunal, prefer a reference in the prescribed form along with a statement of the facts of the case and the question of law involved in the case.

(3) The High Court may dismiss a reference *in limine* if it is satisfied that the reference does not contain any question of law for determination.

(4) The reference under this section shall be heard by a Bench of at least two Judges of the High Court and the provisions of section 98 of the Code of Civil Procedure 1908 (*V of 1908*) shall, as far as possible, apply to such reference.

(5) The High Court shall send a copy of the judgment under the seal of the Court to the Appellate Tribunal.

(6) Notwithstanding that a reference has been preferred in the High Court, the tax shall be paid in accordance with the order of the Appellate Tribunal.

(7) If the tax liability is reduced by the High Court and the Authority decides to seek leave to appeal to the Supreme Court, the Authority may, within thirty days of the receipt of the judgment of the Court, apply to the High Court to postpone the refund until the decision by the Supreme Court.

(8) Section 5 of the Limitation Act 1908 (*IX of 1908*) shall apply to a reference under sub-section (1).

(9) A court fee of rupees one thousand shall be affixed on a reference under this section except when it is filed by the Authority.