CHAPTER - VII

TAXPAYER'S AUTHORIZED REPRESENTATIVES

43. Persons authorized to represent a taxpayer.—A Tax Practitioner registered under Income tax rules, Sales tax rules, Customs Act, an advocate enrolled with Bar and an Accountant, shall, on being given authority or power of attorney in the specified manner under these Rules (Form II), may represent a taxpayer and may appear on his behalf before the '[the Board or the Appellate Tribunal or the Commissioner (Appeals) or any] adjudicating authority.

Provided that no such person shall be entitled to represent a taxpayer for a period of one year from the date of his retirement or resignation, or in a case in which he had made, or approved, as the case may be, any order under the relevant Acts.

44. Disqualifications.--The following persons shall not be

entitled to represent a taxpayer under this Chapter:--

- (a) any person who has been convicted as a result of any criminal proceedings under any law for the time being in force in Pakistan;
- (b) a person who has been dismissed or compulsorily retired from service;
- (c) a person who is an undischarged insolvent; '[* * *]
- (d) a person who has been found guilty of misconduct ²[; and]
- ³[(e) a person who is not registered as a legal practitioner and consultant or as an accountant or auditor or as tax consultant in terms of the provisions of section 24 of the Act, read with the provisions of Chapter-II of these rules.]

⁴[FORM II

7	Th 1 44 193									
1.	The word "and"	omitted	by	Notification	No.	SRB-3-4/9/2013,	dated	1st	July.	2013.
	reported as PTCI	2013 St.	718	3.						

"FORM II

GOVERNMENT OF SINDH

SINDH REVENUE BOARD

Letter of Authorization

1,, Proprietor/Partner/Director of M/s.				
authorize Mr.	S/o Mr.	.*	C.N.I.C No.	_, hereby
to represent before adjudicating auth	ority Dep. C	ommission	ner/Commissioner	or at the
Sindh Revenue Board or the Tribur	nal on behal	f of M/S.	Sales Tax [Nati	onal Tax
Number]for hear	ing on	(V)	(date)/till the	

Substituted for the full stop by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

^{3.} Clause (e) added by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718.

^{4.} Form II substituted by Notification No. SRB-3-4/9/2013, dated 1st July, 2013, reported as PTCL 2013 St. 718. At the time of substitution Form II was as under:--

Letter of Authorization

Ι,		S/o
	(full name)	S/o(Father's name)
holder of CN	IC No	and NTN
do hereby de	clare that:	
(1)	I am the	in M/s.
	ININ	in M/s
(2)	said M/sthis letter of an	petent and duly authorized by the to sign and submit athorization on behalf of the said
(3)	I do hereby authorized Registration Number of the S	horize Mr./Ms./Messerholder or Sindh Sales Tax mber: SNTN: to represent indh Revenue Board/Appellate ssioner (Appeals)/Deputy
	Commissioner/A the said M/s their case (give number) and on/til whichever is no	for representing notice/SCN/appeal/letter reference for appearing for hearing the decision of the case (cross out applicable) or till the withdrawaltion, whichever is earlier.
(4)	fulfills the	d certify that the authorized person conditions of an authorized ader Chapter-VII of the Sindh Sales
	d in the Sales Tax Rules 20	Signature: Name: (Proprietor/Partner/Director)

Tax on Services Rules, 2011

Signature.
Date
Name.
CNIC No.
Tele. No.
Cell Phone No.
Company/Firm/ Service Provider's Official Stamp

Chapter - X

APPEALS AND ALLIED MATTERS

- 57. Appeal to Commissioner (Appeals).--An appeal in Form SST-5A shall be filed as specified under section 57 of the Act.
- 58. Appeal to the Appellate Tribunal.--An appeal in Form SST-5B shall be filed as specified under section 61 of the Act.
- **59.** Reference to the High Court.--Reference to the High Court in Form SST-5C shall be filed as specified in section 63 of the Act.