

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 6th May, 2024

No.F.22(13)/2024-Legis.- The following Act of *Majlis-e-Shoora* (Parliament) received the assent of the President on the 3rd May, 2024, is hereby published for general information:-

ACT NO. V OF 2024

An

Act

further to amend certain tax laws

WHEREAS it is expedient further to amend certain tax laws in the manner and for the purposes hereinafter appearing;

It is hereby enacted as follows:-

1. Short title and commencement.— (1) This Act shall be called the Tax Laws (Amendment) Act, 2024.

(2) It shall, unless specified otherwise, come into force at once.

2. Amendments in the Sales Tax Act, 1990.— In the Sales Tax Act, 1990, the following further amendments shall be made, namely:-

(a) after section 30DDD, the following new section shall be inserted, namely:-

“30DDDA. Directorate-General of law.— (1) The Directorate-General of law shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors, Law Officers and such other officers as the Board may, by notification in the official Gazette, appoint.

(2) The Board may, by notification in the official Gazette, specify the functions, jurisdiction and powers of the Directorate-General of law.”;

(b) after the omitted section 43, the following new section shall be inserted, namely:-

“43A. Pecuniary jurisdiction in appeals.— (1) Subject to other provisions of this Act,-

(a) an appeal to the Commissioner (Appeals) shall lie where the value of assessment of tax or, as the case may be, refund of tax does not exceed ten million rupees; or

- (b) an appeal to the Appellate Tribunal Inland Revenue shall lie where the value of assessment of tax or, as the case may be, refund of tax exceeds ten million rupees.

(2) A person or, as the case may be, officer of Inland Revenue aggrieved by an order of the Commissioner (Appeals) in cases under clause (a) of sub-section (1) may file a reference before the High Court in accordance with section 133 of the Income Tax Ordinance, 2001(XLIX of 2001).

(3) A person or, as the case may be, officer of Inland Revenue aggrieved by an order of the Appellate Tribunal in cases under clause (b) of sub-section (1) may file a reference before the High Court in accordance with section 133 of the Income Tax Ordinance, 2001(XLIX of 2001).

(4) The cases pending before the Commissioner (Appeals) having the value of assessment of tax or, as the case may be, refund of tax exceeding ten million rupees shall on and from the 16th day of June, 2024 stand transferred to the Appellate Tribunal Inland Revenue.

(5) All cases transferred from the Commissioner (Appeals) to the Appellate Tribunal under sub-section (4) shall be decided by the Appellate Tribunal within the period provided for under section 132 of the Income Tax Ordinance, 2001 (XLIX of 2001) which period shall commence from the 16th day of June, 2024.”;

- (c) in section 45B, after the expression “order,”, the expression “if the value of the assessment or, as the case may be, refund of the tax does not exceed ten million rupees,” shall be inserted;
- (d) in section 46,—
- (i) for sub-section (1), the following shall be substituted, namely: —