AUJLA-ATIR/TY-2018-ITA/1064-04
Thursday, 30 July, 2026

Hon'ble Registrar,
Appellate Tribunal Inland Revenue,
ATIR Headquarters,
Islamabad.

Subject: **ITA NO. 1064/IB/2024 — AUJLA AND ASSOCIATES TOWN DEVELOPERS GUJRANWALA VS. CIR, RTO ISLAMABAD (TY-2018) — DISCREPANCY BETWEEN OFFICIAL WEBSITE RECORD SHOWING "DATE OF ORDER: 12-09-2025 BY HON'BLE ACCOUNTANT MEMBER MR NASIR IQBAL" AND NON-ISSUANCE/NON-SERVICE OF ANY HEARING NOTICE OR ORDER AND APPLICATION UNDER THE RIGHT OF ACCESS TO INFORMATION ACT, 2017, SEEKING STATISTICAL INFORMATION REGARDING CASES/APPEALS MARKED/ASSIGNED TO, AND DECIDED BY, HON'BLE ACCOUNTANT MEMBER MR. NASIR IQBAL, ATIR: REQUEST AFTER LAPSE OF 720 DAYS FROM THE DATE OF HEARING**

Please refer to the subject cited above and to our earlier communications on record, being letter dated 08.11.2024 (Ref: TRSC/AUJLA-ATIR/1064-02) and letter dated 18.02.2026 (Ref: TRSC/AUJLA-ATIR/1064-04), copies enclosed for ready reference, wherein it was specifically brought to the kind notice of this Hon'ble Tribunal that the captioned appeal, heard by the Hon'ble Bench-III, ATIR, Islamabad on **09.08.2024**, remained pending without any final order despite the passage of first 91 days and thereafter 558 days from the date of hearing, and specific request was made for re-fixation of the appeal for hearing afresh.

2. That the appellant, on 29.07.2026, while checking the status of the captioned appeal on the official online portal of this Hon'ble Tribunal https://appeals.atir.gov.pk/ was surprised to note that the record now reflects **"Status: Heard"** alongside an entry **"Date Of Order: 12-09-2025"** (printout enclosed), suggesting that some order in the captioned appeal was passed as far back as 12.09.2025 by learned Accountant Member Mr. Nasir Iqbal.

3. That the aforesaid entry is impossible to reconcile with the record and conduct of proceedings, for the following reasons:

(a) No notice of any re-fixed/further hearing, subsequent to the hearing dated 09.08.2024, was ever issued to or served upon the appellant or its counsel/AR.

(b) No order, judgment, or communication whatsoever dated 12.09.2025, or any other date, has till date been issued, dispatched, or served upon the appellant or the AR, whether by post, email, or otherwise.

(c) The appellant's own letter dated 18.02.2026 (Ref: TRSC/AUJLA-ATIR/1064-04), sent more than five months **after** the date now shown as the "Date of Order", specifically placed on

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record that 558 days had elapsed since the hearing without issuance of any final order; that letter was received in the office of this Hon'ble Tribunal without any correction, denial, or response of any kind.

4. That, with utmost respect, this leaves only two possibilities, both equally serious and requiring urgent clarification: **Either** (i) an order was in fact pronounced/passed on 12.09.2025 but has, for reasons unknown, never been communicated or served upon the appellant to date, a grave violation of the principles of natural justice which improperly withholds from the appellant its valuable statutory right to seek further remedy, since limitation for any such remedy can only run from the date of actual service of the order, **Or** (ii) no such order was, in fact, passed on the date shown, and the entry appearing on the official record/website is erroneous and requires immediate correction, failing which it is liable to cause serious prejudice to the appellant, including a false impression before third parties/authorities that the appeal already stands decided. With due respect it is not less than a fiscal crime in the eyes of law. It is a settled principle that a party cannot be made to suffer for want of service of an order which is otherwise within the domain and control of the forum bound to communicate the same.

5. Without prejudice to above and even otherwise, it is humbly stated that the Applicant/CFO of M/s. Aujla Associates is a taxpayer citizen of the Islamic Republic of Pakistan and is entitled, under the Right of Access to Information Act, 2017, to seek access to information held by a "public body." The Appellate Tribunal Inland Revenue, being a tribunal constituted under Federal law, falls squarely within the definition of "public body", hence, this application/request be treated as a formal "request" within the legal framework of the RTI Act, 2017. It is humbly stated that we need some vital information regarding total cases/appeals marked/assigned to Hon'ble Accountant Member Mr. Nasir Iqbal, and decided by the learned Member, since the issuance of Notification No. F.1(2)/2015(VOL-I)A.IV dated 08.08.2023, till today, on this 30th day of July, 2026. Specifically, the following information/record is sought for the aforesaid period (08.08.2023/date of joining 23.08.2023 to 30.07.2026):

(a) **Total number of cases/appeals marked/assigned to Hon'ble Accountant Member Mr. Nasir Iqbal (Bench-wise break-up, if maintained in that form) and**

(b) **Total number of cases/appeals decided by the said Hon'ble Member during the aforesaid period.**

6. It is respectfully clarified, for the avoidance of any doubt, that the applicant is **not** seeking the names or particulars of the appellants/taxpayers involved in any such appeals/cases, nor any other confidential or personal information, only the numerical/statistical count of appeals/cases marked/assigned and decided is required. It is submitted that such aggregate, anonymized numerical data does not attract the exemption available under any of the provisions contained in RTI, Act, 2017 including invasion of privacy of an identifiable individual, since no identity of any taxpayer or third party is involved. Furthermore, the applicant is not required to furnish reasons for seeking this information. It is nevertheless stated that the request is made in furtherance of legitimate public interest in the transparency and accountability of case disposal before the Hon'ble Inland Revenue Appellate Tribunal.

7. In light of the above, it is most respectfully requested that this Hon'ble Tribunal/Registrar may kindly:

(i) clarify, in writing, **within ten (10) days of receipt of this letter**, whether any order has in fact been passed in the captioned appeal, and if so, the exact date of pronouncement/signing thereof.

(ii) in case an order has been passed, immediately supply a certified copy thereof to the appellant, together with an explanation as to the mode and date, if any, on which service was attempted or effected.

(iii) in case no such order has actually been passed, kindly correct the erroneous entry appearing on the official website/record forthwith, and further fix the captioned appeal for hearing afresh, as prayed in our earlier communications and

(iv) confirm that, in either event, limitation (if any) for the appellant to avail further statutory remedy shall be reckoned only from the date of actual service of a certified copy of the order upon the appellant and not from any date recorded internally.

(v) The designated official/Registrar/ATIR is humbly requested to process this request in terms of provisions contained under RTI, Act, 2017 and to respond within the statutory period prescribed under the law i.e., within **ten (10) days of receipt** hereof, extendable only in the limited circumstances specified under the RTI Act, 2017. In case the requisite information under paragraph 5(a) and 5(b) supra, is not maintained/held by the ATIR, Pakistan, the applicant may kindly be informed accordingly within ten days, as required under the law.

In light of above humble submissions, it is humbly requested to kindly clarify the matter in writing within ten (10) days of receipt of this letter, to meet the best interest of justice and to promote transparency.

Yours truly,

TOWN DEVELOPERS
AUJLA & ASSOCIATES
(PRIVATE) LIMITED

AZHAR SHAFIQ MANJ
Chief Financial Officer
Registered ITP-FBR
Contant # 00923038182884

Enclosed:

1. Copy of letter dated 08.11.2024 (Ref: TRSC/AUJLA-ATIR/1064-02).
2. Copy of letter dated 18.02.2026 (Ref: TRSC/AUJLA-ATIR/1064-04).
3. Printout of ATIR online appeal status portal dated 29.07.2026.