

BALUCHISTAN SALES TAX ON SERVICES
APPELLATE TRIBUNAL

Quetta, Dated 12th January 2022

NOTIFICATION

No.BSTS/AT/Reg:2022:- In exercise of the powers conferred by sub-section (15) of Section 66 of the Baluchistan Sales Tax on Services Act, 2015 (Act No VI of 2015), the Appellate Tribunal is pleased to make the following regulations namely:-

1. Short title and commencement.- (1) These Regulations may be called the Baluchistan Sales Tax on Services Appellate Tribunal Regulations, 2022.

(2) These shall come into force with effect from 1st January, 2022.

2. Definitions.- (1) In these Regulations unless, there is anything repugnant in the subject or context:-

- (a) "Act" means the Baluchistan Sales Tax on Services Act, 2015.
- (b) "Authorized Representative" means:-
 - (i) In relation to a taxpayer a person duly authorized by the tax payer under Section 76 of the Act, including a representative under Section 77 of the Act, to appear, plead and act before the Tribunal;
 - (ii) In relation to Baluchistan Revenue Authority, a person duly authorized by the Chairperson of the Authority to appear, plead and act as a departmental representative, subject to paragraph (3) of Regulation 17, or a legal advisor for such authority and any other person acting on behalf of the person so authorized;
- (c) "Bench" means a Bench of the Tribunal constituted under sub-sections (7), (9) and (10) of Section 66 of the Act and includes the Chairperson or any other member sitting singly under sub-section (9) of the said section;
- (d) "Chairperson" means the Chairperson of the Tribunal;
- (e) "member" means a member of the Tribunal;
- (f) "prescribed form" means the form as prescribed in the rules made by the Authority under Section 78 of the Act or under these Regulations;
- (g) "Registrar" means the person who is for the time being discharging the functions of the Registrar of the Tribunal, as may be assigned by the Chairperson and includes Deputy Registrar and Assistant Registrar;
- (h) "Rules" mean the Baluchistan Sales Tax on Services Rules, 2018 made under section 78 of the Act;
- (i) "Tribunal" means the Baluchistan Sales Tax on Services Appellate Tribunal established under Section 66 of the Act.

(2) All other expressions used but not defined herein shall have the same meanings as are assigned to them in the Act or Rules made thereunder.

3. **Sitting of Bench.-** A Bench shall hold sitting at its headquarter or such other place as the Chairperson may consider expedient.

4. **Power of Bench.-** (1) A Bench shall hear and dispose of such appeals and applications made under the Act as are assigned by the Chairperson or any member authorized by the Chairperson in this behalf.

(2) In the absence of Chairperson and the member designated for the purpose, the senior member may transfer an appeal or an application from one Bench to another Bench.

5. **Dress, office hours and holiday.-** (1) The Chairperson and members of the Tribunal shall wear the same dress as prescribed for the Judges of the High Court.

(2) The Tribunal shall, subject to any special order of the Chairperson observe the same office hours, holiday and period of recess as the High Courts at respective places observe.

6. **Language of the Tribunal.-** The language of the Tribunal shall be Urdu or English.

7. **Procedure for filing appeals.-** (1) A memorandum of appeal to the Tribunal shall be in the Form BSTS-06 as prescribed under rule 167 of the Balochistan Sales Tax on Services Rules, 2018 and presented to the Registrar or an officer authorized by the chairperson or the Registrar, in this behalf, or sent by means of registered post or courier services addressed to the Registrar.

(2) A memorandum of appeal sent by post under sub-Regulation (1) shall be deemed to have been presented to the Registrar or to the officer authorized by the Registrar or the chairperson, on the day on which it is received in the office of the Tribunal.

8. **Date of presentation and registration of appeals.-** The Registrar or an officer of the Tribunal authorized by the chairperson or the Registrar, in this behalf shall endorse on the front page of every memorandum of appeal the date on which it is presented or deemed to have been presented under Regulation 7, sign the endorsement and the appeal so endorsed shall be entered in a book to be kept for this purpose.

9. **Who may be joined as respondent.-** In an appeal by a person aggrieved of an order of the Authority, Commissioner (Appeals), or any other Officer of the Balochistan Revenue Authority, the Commissioner concerned shall be made a respondent or where the Commissioner objects to an order passed by the Authority, the Commissioner (Appeals) or any other Officer of the Balochistan Revenue Authority, the person in whose favor an order by the Authority, Commissioner (Appeals) or any other Officer of the Balochistan Revenue Authority has been passed, shall be made a respondent to the appeal.

10. **Contents of memorandum of appeal.-** Every memorandum of appeal shall be written in Urdu or English and shall set forth concisely and under distinct heads, the specific grounds of appeal without any arguments or narrative and such grounds shall be numbered consecutively.

11. **Documents to accompany memorandum of appeal.-** (1) Every memorandum of appeal shall be in triplicate and shall be accompanied by three clear and legible copies of (one of which shall be a certified copy)-

- (a) the order appealed against (Impugned Order);
- (b) order of Assistant Commissioner / Assessing Officer Balochistan Revenue Authority, or as the case may be, officer of the Balochistan Revenue Authority (Order in Original);
- (c) copy of the grounds of first appeal;
- (d) proof of payment of appeal fee;
- (e) proof of payment of admitted tax liability; and
- (f) as certificate in Regulation 12.

(2) In an appeal by the Commissioner, there shall be appended a certificate to the memorandum of appeal-

- (a) showing the date of communication of the impugned order to the Commissioner; and
 - (b) in case of an appeal signed by an officer of Balochistan Revenue Authority, a certificate to the effect that he has been so authorized in this behalf.
- (3) The Tribunal may, in its discretion, showing sufficient cause by the Appellant and recording reasons, accept a memorandum of appeal which is not accompanied by all or any of the documents referred to in these Regulations.
- (4) In case an appeal is accepted under clause (3) of Regulation 11, the objection imposed, if any by the Tribunal or an Officer Authorized in this behalf shall be removed within a reasonable time as may be stipulated by the Tribunal or the Officer Authorized in this behalf.
- (5) The appellant shall annex an index on the face of the memorandum of appeal, showing the documents filed under this Regulation with paging in paper book form in triplicate.
- (6) The Appeal, as well as replies thereof by respondents shall accompany a concise statement of facts and legal points involved in the appeal.

12. Intimation of filing of appeal to the respondent.- The appellant shall before filing of appeal send a copy of the memorandum and grounds of appeal to the respondent and a certificate to this effect shall be appended with the appeal.

13. Filing of affidavit.- Where a fact, which cannot be borne out by or is contrary to the record, is alleged, it shall be stated clearly and concisely by a duly sworn affidavit and shall have to be filed with the memorandum of appeal.

14. Grounds which may be taken in appeal.- The appellant shall not, except by leave of the Tribunal, urge or be heard in support of any ground not set forth in the memorandum of the appeal but the Tribunal in deciding the appeal shall not be confined to the grounds set forth in the memorandum of appeal or taken by leave of the Tribunal under these Regulations.

15. Defective appeals etc.- (1) Where a memorandum of appeal is not filed in the manner specified in these Regulations and / or Rules, the Registrar or the officer authorized under Regulation 7 may require the appellant or his authorized representative, if any, to bring the same in conformity with the provisions of these Regulations and / or the Rules within such time, not exceeding fifteen days, as he may specify.

(2) Where the appellant or his authorized representative does not meet the requirement under sub-Regulation (1), the Registrar or the authorized officer shall place the matter before the Bench for such orders as the Bench may deem fit.

16. Appellant to explain delay.- (1) Upon the presentation of memorandum of appeal, the Registrar or the officer authorized under Regulation 7 shall examine the copy of the order appealed against and shall calculate whether, after allowing the time given by the relevant law, the memorandum of appeal has been presented within time.

(2) If the memorandum of appeal to be presented after the time prescribed by relevant law, a note to this effect shall be recorded by the Registrar or, as the case may be by the officer so authorized.

(3) Where the appellant has not tendered, with the memorandum of appeal, any explanation in writing setting out the reasons for the delay, the Tribunal may allow the appellant to submit an explanation in writing and upon sufficient cause having been shown, and reasons to be recorded may admit the appeal for hearing.

17. Power of attorney etc., by authorized representative.- (1) Where a memorandum of appeal is also signed by an authorized representative, such representative shall annex with the memorandum, the document which shall be in the Form II prescribed under rule 80 of the Rules showing his authority and his acceptance thereof, which shall be signed and dated by the representative and shall also specify his capacity in which he is acting as such:

Provided that in case of an appeal by the Commissioner Balochistan Revenue Authority, the memorandum of appeal need not be accompanied by a letter of authority.

(2) In case of appearance of an authorized representative on behalf of respondent, the authorized representative shall abide by the provisions of sub-Regulation (1) with regard to power of attorney constituting his authority as such.

(3) The representative of the department shall not be an officer below the rank as specified by the Chairperson.

18. Authorization to be filed.- (1) An authorized representative appearing at the hearing of an appeal shall, unless the document referred to in Regulation 17 has already been appended, file such document before the commencement of the hearing.

(2) The authorized representative and the departmental representative shall be dressed in black sherwani, coat or lounge suit except the advocates who shall wear the dress prescribed for them, and a lady representative shall appear in white dress and black short coat.

19. Date and place of hearing of appeal.- The Tribunal shall notify to the parties the date and place of hearing of appeal in the form annexed as Form "A". However, mere issuance of notice may not be deemed to be the admission of appeal for regular hearing.

20. Preparation of cause list for hearing.- (1) For any working day, a daily cause list mentioning the appeals or applications shall be prepared in the form annexed as Form "B".

(2) Cause list for the day shall be prepared by the bench official under intimation to the bench concerned and be displayed on the notice board before the close of working hours on the day preceding the date of hearing.

(3) Separate cause lists shall be prepared and displayed on notice board for each Bench and for each member in case the appeal is to be heard by a single member.

21. Hearing of appeal or application.- On the day fixed for hearing or any other day to which the hearing is adjourned, the appellant or applicant shall be heard in support of the appeal or application and the Tribunal shall then if necessary, hear the respondent against the appeal or application and in that case the appellant or the applicant shall have a right to reply.

22. Ex parte decision and recall of order.- (1) Where on the date fixed for hearing or any day to which the hearing is adjourned, any or both the parties fail to appear when the appeal or application is called for hearing, the Tribunal may if it deems fit, dismiss the appeal or application in default or may proceed ex parte to decide the appeal or application on the basis of the available record.

(2) The Tribunal may recall the order passed under sub-Regulation (1) if the party in default applies within fifteen days of the date of communication of the order and satisfies the Tribunal that the party was prevented by some sufficient cause to appear when the appeal or application was called for hearing.

(3) Upon recalling the order, the Tribunal shall fix a date for hearing of the appeal or application;

Explanation: In this Regulation the word "appear" means appearance in person or through an authorized representative.

23. Continuation of proceedings after the death or insolvency of an aggrieved person.- Where a taxpayer or registered person dies or is adjudged insolvent or in the case of a company under liquidation, the appeal shall not abate and hearing may continue by or against the executor, administrator, successor or other legal representative of the taxpayer, registered person, assignee, receiver or liquidator, as the case may be.

24. Respondent may support order on grounds decided against him.- The respondent, though he may not have appealed, may support the order appealed against on any of the grounds decided by the forums below.

25. Production of additional evidence before the Tribunal.- (1) No party to the appeal shall be entitled to produce additional evidence either oral or documentary before the Tribunal except after obtaining permission from the Tribunal.

(2) If the Tribunal requires any document to be produced or any witness to be examined or any affidavit to be filed to enable it to pass orders, or for any other substantial cause or if the case has been decided by any of the Officers of Balochistan Revenue Authority without giving sufficient opportunity to adduce evidence either on points specified by them or not specified by them, the Tribunal may allow such document to be produced or witness to be examined or affidavit to be filed or may allow such evidence to be adduced.

26. Mode of producing additional evidence.- (1) Such additional evidence may be produced or such witness examined either before the Tribunal or before such other person authorized in this behalf as the Tribunal may direct.

(2) In case of any direction to an authorized person, such person shall comply with the directions of the Tribunal and after compliance send the document or the record of the deposition of the witness to the Tribunal.

27. Adjournment of appeal.- The Tribunal may, if sufficient cause is shown, adjourn the hearing of appeal or application on a request being made by the party or authorized representative and no request for adjournment sent through post, fax or e-mail may be entertained.

28. Remand of the case by the Tribunal.- Where the Tribunal is of the opinion that the case should be remanded, it may remand, with such directions as the Tribunal may deem fit, to the competent authority.

29. Order to be signed and dated.- (1) The order of the Tribunal shall be in writing and shall be signed and dated by the member or the members, as the case may be, constituting the Bench.

(2) Where a case is referred under sub-sections (12) of Section 66 of the Act, the order of the member or the members to whom it is referred shall be signed and dated by him or them as the case may be.

30. Proceedings not open to the public.- The proceedings before the Tribunal shall not be open to the public and no person except the party, its employees, authorized representative or counsel or the officer of the Balochistan Revenue Authority shall, without the permission of the Tribunal, remain present during proceedings.

31. Order to be communicated to the parties. The Tribunal shall cause its order to be communicated to the parties and to the Commissioner (Appeals) Balochistan Revenue Authority concerned through any mode or manner recognized by law.

32. Procedure for filing and disposal of stay application.- (1) Every application for stay against recovery of demand of tax or ancillary proceedings shall be presented in the same manner as provided in Regulations 7, 8, 9, 11, 21 and 22 relating to appeals.

(2) On receipt of stay application, the Registrar or any other officer authorized to act on his behalf shall fix the application for hearing as early as possible.

33. Scale of copying fee.- (1) Copying fee shall be as follows:-

- (a) for the first five pages or part thereof Rs.500/-; and
- (b) for every additional page or part thereof Rs.50/-.

(2) Fee shall be recovered in advance by way of depositing in Government treasury through bank challan:-

(3) The copy shall be made available to the parties within four (04)) days from the date of payment of prescribed fee.

(4) Where a party applies for urgent delivery of a copy of order or any document, the fee chargeable shall be two times of the rate prescribed by sub-Regulation (1)

(5) A certified copy on urgent fee will be made available to the parties within two working days from the date payment of prescribed fees.

34. Procedure and fee for inspection of record.- (1) For inspection of record an application in writing shall be made by either party in appeal to Registrar or any person authorized by the Chairperson.

(2) Fee for inspecting records and registers of the Tribunal shall be one thousand rupees payable in advance by way of depositing in government treasury through bank challan.

35. Reconciliation of copying and inspection fee.- The Registrar or any officer authorized by the Registrar shall, by the fifth day of each month, obtain the progressive total of receipts from the treasury regarding inspection and copying fee.

36. Arrangement of Record.- (1) The record of appeals, and other petitions shall consist of two parts, namely 'Part-A' and 'Part-B'.

(2) The document specified in Schedule-I shall form 'Part-A' of the record unless otherwise directed by the Chairperson, all other documents shall form 'Part-B' of the record.

(3) Before consigning the record of an appeal and other petition to the record room -

(a) the record shall be arranged into 'Part-A' and 'Part-B'; and

(b) every document shall be marked according to arrangement referred to in clause (a) with letter 'A' or, as the case may be, letter 'B'.

Explanation: The expression documents used in this Regulation includes all forms of electronic record.

37. Preservation of record.- The documents forming part of appeals, and other petitions specified in Schedule-II shall be preserved for the period specified therein, which shall be reckoned from the date of final order of the bench:

Provided that the Bench or Chairpersons may for reasons to be recorded in writing order preservation of any document beyond such period.

38. Manner of destruction of record.- (1) After the expiry of the period of preservation specified in Schedule-II, the record of the appeals and other petitions shall be destroyed in the manner hereinafter prescribed under the directions and supervision of the Registrar or any officer authorized by the Chairperson in this behalf.

(2) All court fee stamps, affixed to documents which are to be destroyed, shall be canceled in such a way that the same cannot be re-used.

(3) The record shall be destroyed by tearing or otherwise so that no document may be used again.

(4) After destruction of the record, the officer under whose supervision the record was destroyed shall certify that the destruction has rendered such record of no use.

(5) All papers which are rendered of no use after destruction shall be sold as waste under the orders of the Registrar and the proceeds of the sale shall be credited to the Government Treasury.

39. When Part 'B' of the record to be destroyed.- Unless otherwise directed by the Bench, Part 'B' of appeals and other petitions filed therewith shall be destroyed before the record is consigned to the record room:

Provided that where an application for reference lies before a High Court, Part 'B' of appeal or miscellaneous petition shall be preserved until the period of its limitation has expired or where such application has been filed or a leave to appeal has been preferred to the Supreme Court and has been admitted till the order of the High Court, as the case may be is communicated to the Tribunal:

Provided further when an appeal is dismissed for default or is heard ex-parte, Part 'B' of such appeal shall not be destroyed until the expiry of six months from the date of the final order of the High Court or Supreme Court as the Case may be.

40. Fact of the destruction to be recorded.- The fact of destruction of appeals and other petitions shall be recorded under the signatures of the Registrar or the officer/official authorized as such by the chairperson immediately after their destruction in the register in which such appeals, applications for reference and petitions are entered and also in the index prefixed to the record.

41. Classification, maintenance and preservation of registers.- (1) The registers of the Tribunal shall be maintained in the language of the Tribunal and divided into the following classes, namely:-

- (a) primary registers maintained for showing institution and disposal of appeals, petitions;
- (b) subsidiary registers maintained for administrative purposes; and
- (c) statistical registers maintained for preparing monthly and annual returns of the Tribunal.

(2) The registers of the Tribunal specified in column (2) of Schedule III shall be preserved for period as is specified in column (3) thereof.

42. Preservation and destruction of returns and other papers.- (1) The periodical returns, correspondence, personal files of members, officers and employees of the Tribunal and other papers not specified in Schedule II and Schedule III shall be preserved for such period as is specified in Schedule IV and destroyed thereafter.

(2) The Period for which the return or the other papers are to be preserved shall be reckoned from the first January following the date which it bears.

Illustration: Papers of 2022 which under this Regulation have to be retained for one year shall become liable to destruction after the 31st December 2023.

(3) Where any paper is destroyed, the letter 'D' shall be marked in red ink against the entry in the register in which such paper is entered.

43. Seal of the Tribunal.- (1) There shall be a seal of the Tribunal on which shall be inscribed its name and insignia.

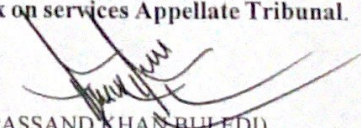
(2) The seal shall remain in the custody of the Registrar or such other officer as the Chairperson may direct and shall be affixed on every order passed by the Tribunal.

44. Notice to be signed by the Registrar.- Every notice shall be signed by the Registrar or any other officer of the Tribunal authorized by the Chairperson in this behalf and shall bear the seal of the Tribunal.

45. Review of the Regulations.- The members may meet after two years or earlier as may be deemed appropriate by the Chairperson, to review the existing Regulations.

46. Computerization.- For the purposes of effective and efficient case management, the Chairperson may from time to time, subject to the availability of resources, direct the Registrar or any officer/official of the Tribunal for enforcement of these Regulations through computerization.

This issues with the approval of the chairperson, Balochistan sales tax on services Appellate Tribunal.

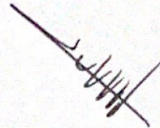

(PASSAND KHAN BULEDI)
CHAIRPERSON
BALOCHISTAN REVENUE AUTHORITY

Schedule-1

[See Regulation 36]

Part "A"

- (a) Folder containing the particulars of appeals, petitions and brief abstract of the orders of the Bench;
- (b) order sheet or chronological abstract of orders;
- (c) original copy of memorandum of appeal;
- (d) original copies of petitions;
- (e) affidavits;
- (f) interlocutory orders of the Benches;
- (g) judgment impugned or any other final order;
- (h) all notes in the handwriting of the Members; and
- (i) judgments and orders of High Courts and Supreme Court.

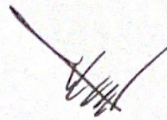
A handwritten signature in black ink, appearing to be a stylized name, is written over the list items (h) and (i).

Schedule-II

[See Regulation 37 and 38]

Preservation of Record

- (a) Documents to be preserved permanently:
 - (i) Part "A" of the appeals and petition; and
 - (ii) Judgments of the High Court and Supreme Court in constitutional petitions.
- (b) Documents to be preserved for ten twelve years:
Part "B" of the appeals and any other documents as directed by the Chairperson.
- (c) Destruction of Record, after the prescribed period as provided in Clause (b), shall be in the manner as directed by the Chairperson.

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke, positioned below the text of clause (c).

Schedule-III

[See Regulation 41]

Maintenance and Preservation of Registers**(a) Primary Registers**

Sr. No.	Name of Register	Period for which to be preserved
1.	Institution and disposal register of appeals	Forever
2.	Institutional and disposal register of miscellaneous petitions	-do-

(b) Subsidiary Registers

Sr. No.	Name of Register	Period for which to be preserved
1.	Receipt Diary of letters	Forever
2.	Index registers	-do-
3.	Deposit Accounts Books	-do-
4.	Payment Order Book	-do-
5.	Charge reports of officials	-do-
6.	Diary Receipt Registers	-do-
7.	Service Appeal Registers	-do-
8.	Receipt Diary	Ten years
9.	From Stock Book	Ten years
10.	Stationery Stock Book	-do-
11.	Typewriter, Computer, Photostat, fax machine, Stock books	-do-
12.	Dispatch register	-do-
13.	Cause register	Six years
14.	Ledger of Stamp Accounts	Five years
15.	Deposit Order Books (Copying charges)	-do-
16.	Casual Leave folder for official of the Tribunal	Three years
17.	Check Book	Two years
18.	Outstation Dak Book (Files)	One year
19.	Outstation Dak Book (Letters) etc.	-do-
20.	Postal receipts	-do-
21.	Register of Benches	-do-

22.	Inspection of Record	-do-
23.	Cause Lists (Weekly and daily)	-do-
24.	Work Performed by copyist	-do-
25.	Distribution of cases of Copyists	One year
26.	Copies supplied to the Editors Pakistan Tax Decisions, Taxation etc.	-do-
27.	Register showing supply of objection to the parties	-do-
28.	Check books showing the receipts of stationery and its consumption	-do-
29.	Daily Receipt Register	-do-
30.	Cash Book (Daily)	-do-
31.	Distribution of books	-do-

(c) Statistical Registers

Sr. No.	Name of Register	Period for which to be preserved
1.	Institution Disposal by Bench or Benches	Ten years
2.	Register of pending appeals and reference applications and petitioners	-do-
3.	Work done by members	-do-

Schedule-IV

[See Regulation 42]

Preservation of Return and other papers

- (a) Return,---
to be preserved for two years,---
 - (i) Index of judicial correspondence; and
 - (ii) Budget estimates;
 - (b) Correspondence to be, preserved for one year,---
 - (i) Reminders;
 - (ii) Charge certificate; and
 - (iii) Letters asking for circulars, copies of rules, petitions for employment private letters and petitions asking for information regarding rules, Regulations or the outstanding claims of the Tribunal etc;
 - (c) Personal files of official of the Bench,---
 - (i) Who die while in service shall be preserved until their death, provided that no file shall be destroyed before three years from the date of retirement even if death occurs within three years of retirement;
 - (d) Account statements,---
 - (i) To be preserved for one year,--- sub-vouchers for twenty five rupees or less which are not submitted to audit;
 - (ii) To be preserved for three years,--- Bills and vouchers for over twenty five rupees counterfoils and miscellaneous account papers;
- Note: **It shall be ensured that no bill or voucher is destroyed, even after expiry of the period mentioned above until all objections, if and relating to it have first been settled; and**
- (iii) to be preserved permanently unless otherwise directed by the Bench;
Cash books, journals and ledger accounts.



Form-A

[See Regulation 19]

BALUCHISTAN SALES TAX ON SERVICES APPELLATE TRIBUNAL

To

Name _____

Cell Number _____

E-mail _____

Postal Address _____

Appeal/Application No. _____

Re: _____ Appellant/Applicant

Versus

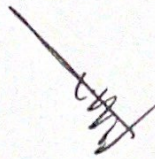
_____ Respondent

Whereas an Appeal / Application / under section _____

Against the order of COMMISSIONER (APPEALS) BALUCHISTAN REVENUE AUTHORITY
No. _____ Dated _____ for the Tax Period(s) _____ was received in
this tribunal and whereas the _____ day of _____ has been fixed for the hearing of
said appeal/application at 09.00 A.M. at Baluchistan Sales Tax on Services Appellate Tribunal
_____.

Please take notice that you may appear at the said place in person or through an authorized person.
You are also informed that in case of default on the said day, the appeal / application shall be heard
ex-parte / dismissed in default.

Issued under the seal of the Tribunal, this day _____ of _____



By order, etc.

(Registrar/authorized Official of Tribunal)

FORM-B

[See Regulation 20]

BALUCHISTAN SALES TAX ON SERVICES APPELLATE TRIBUNAL

CAUSE LIST OF CASES FIXED FOR HEARING ON: _____

SINGLE BENCH / DIVISION BENCH

BEFORE: _____

S.No.	APPEAL/ APPLICATION NO.	TAX PERIODS	TITLE OF THE CASE
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RESIDING OFFICER /
ASSISTANT REGISTRAR (Roster)