

EXTRAORDINARY

REGISTERED NO.



THE BALOCHISTAN GAZETTE
PUBLISHED BY AUTHORITY

NO. QUETTA Day ----- Month----- Date-----, 2026

GOVERNMENT OF BALOCHISTAN,
BALOCHISTAN REVENUE AUTHORITY

NOTIFICATION

Dated Quetta, the 24th February, 2026

BALOCHISTAN SALES TAX ON SERVICES
(ENGAGEMENT OF LAWYERS) RULES, 2026

No. BRA/Rules/-139-/2026.- In exercise of the powers conferred by the provisions of sub-section (1) of section 78 of the Balochistan Sales Tax on Services Act, 2015 (Act No. VI of 2015), the Balochistan Revenue Authority is pleased to make the following Rules:-

CHAPTER I
PRELIMINARY

1. **Short title and commencement.**— (1) These rules may be called the Balochistan Sales Tax on Services (Engagement of Lawyers) Rules 2026.
(2) These Rules shall come into force at once.
2. **Definitions:** (1) In these Rules, unless there is anything repugnant to the subject or context:
 - (a) "Act" means the Balochistan Sales Tax on Services Act, 2015.
 - (b) "Authority" means the Balochistan Revenue Authority, established under the Balochistan Revenue Authority Act, 2015.
 - (c) "Appellate Tribunal" means the Tribunal constituted under section 66 of the Act.
 - (d) "Commissioner (Appeals)" means the Commissioner (Appeals) appointed under section 39 of the Act.
 - (e) "High Court" means any High Court in Pakistan.

- (f) "Province" means the province of Balochistan.
- (g) "Special Judge" means Special Judge appointed under section 42 of the Act.
- (h) "Supreme Court" means the Supreme Court of Pakistan.
- (2) Words and expressions used but not defined in these Rules shall have the same meanings as assigned to them under the Act and Rules made there under.

CHAPTER-II ENGAGEMENT OF LAWYERS

3. **Engagement:** The Authority may engage such number of Lawyers, as it may consider necessary, for defending cases by/or against the Authority before the Supreme Court, High Court, Appellate Tribunal, Commissioner (Appeals), Special Judge and in any other Court anywhere in Pakistan.

4. **Remuneration:** A Lawyer engaged under Rule 3 shall be entitled to such remuneration as may be determined by the Authority.

5. **Qualification:** (1) No person shall be qualified for engagement under section 3, unless he/she has following qualifications/experience:

Court Level	Licensing Requirement	Overall Experience	Specific Court/Tax Experience
Supreme Court	Valid license from the Pakistan Bar Council to practice in the Supreme Court.	At least 10 years overall experience as advocate.	5 years' experience in the Supreme Court; 5 years practicing tax laws (pref. sales tax).
Other Courts	Valid license from the Provincial Bar Council to practice in a High Court.	At least 10 years overall experience as advocate.	5 years' experience in the High Court; 5 years practicing tax laws (pref. sales tax).

- (2) Any other conditions as may be specified by the Authority.

CHAPTER-III TERMS & CONDITION OF ENGAGEMENT

6. **Placement on Panel of Lawyers:** (1) A Lawyer engaged under Rule 3 shall be placed on a panel of the Authority for pleading cases in respective Court on behalf of the Authority.

(2) A Lawyer engaged under Rule 3 shall follow instructions of the Authority in performance of his/her duties and functions as such.

7. **Duties and Functions:** The lawyer engaged under Rule 3 shall perform all

functions related to Court proceedings assigned by the Authority including:

- Collection of copies of petitions.
- Collection of certified copies of judgments and other related documents.
- Preparations of comments.
- Drafting and vetting of references.
- Timely intimation of court directions to the Authority.

8. Selection Committee: (1) There shall be a Selection Committee, consisting of the following:

1. Member (Legal) — Chairman
2. Commissioner HR — Member
3. Commissioner I — Member

(2) The Selection Committee shall follow the Balochistan Public Procurement Rules, 2014 and shall:

- Determine the number of lawyers to be placed on the panel.
- Scrutinize applications.
- Determine fee structure.
- Conduct interviews and recommend lawyers for inclusion in the panel.


24/02/2026
CHAIRPERSON
BALOCHISTAN REVENUE AUTHORITY