

**THE BALOCHISTAN SALES TAX ON SERVICES**  
**APPELLATE TRIBUNAL QUETTA.**

Sales Tax Appeals No.66 of 2025  
M.A. (Condonation) No.04/2025  
CEEC Tianjin (Pakistan) Electric Power Construction Private Limited  
Versus  
Commissioner-II Balochistan Revenue Authority, Quetta.

Appellants by: Mr. Syed Muhammad Shoaib ITP

Respondents by: Mr. Amin Ullah Khan Adv

Date of hearing: 15/12/2025

Date of Order 22/12/2025

**ORDER**

**SAIF ULLAH KHAN MEMBER.** The above titled Sales Tax Appeal has been filed by the appellant/registered person on the grounds set-forth in the memo of appeal calling in question, the order in original No.Input/Hub/125/2024-25 dated 16-06-2025, passed by the learned Commissioner-II ('Commissioner') of the Balochistan Revenue Authority ('BRA'), Quetta for tax periods July 2019 to June 2020.

2. The appellant has also filed Miscellaneous Application for condonation as appeal was filed on 12.08.2025 which is late by one day. The learned counsel stated that said delay was unavailability of key management officials who are Chinese citizens. The said application is allowed and delay is condoned.

3. The relevant facts for disposal of instant appeal are that the appellant M/S CEEC TIANJIN (PAKISTAN) ELECTRIC POWER CONSTRUCTION (PVT.) LTD (hereinafter referred to as the registered person) having BNTN: B7154050

is registered with the Balochistan Revenue Authority (the Authority) with principal activity as “services provided or rendered by persons engaged in contractual execution of work or furnishing supplies” under tariff heading 9809.0000 under 1<sup>st</sup> Schedule & 2<sup>nd</sup> Schedule of the Balochistan Sales Tax on Services Act, 2015 (the Act). On perusal of the record available with the Authority the learned Commissioner observed that the registered person has claimed input tax which is inadmissible under sections 16A, 16B and 16C of the Act and Rules 26 and 27 of the Balochistan Sales Tax on Services Rules, 2018 (the services rules). The learned Commissioner initiated proceedings for recovery of said amount which ultimately led to passing of impugned order under section 24(1) of the Act wherein an amount of Rs.150,995,574/- was held recoverable. The learned Commissioner also charged penalty of Rs.7,549,778/- under section 48 of the Act.

4. The appellant, being aggrieved with the impugned order passed by the learned Commissioner has come up before this forum in terms of section 60 sub-section (2) of the Act on grounds set forth in memo of appeal.

5. On behalf of the appellant, arguments were given by Mr. Syed Muhammad Shoaib ITP who contended that the impugned order has been passed without proper service of notices on the appellant. The learned counsel stated that none of notices were served on the appellant and even impugned order was served through WhatsApp. The learned counsel also contended that the learned Commissioner did not provide ample opportunity of being heard hence the impugned is passed against the principles of natural justice. The learned counsel

also stated that the reply submitted by the appellant during the course of proceedings was not considered. The learned counsel also agitated against charging of penalty. While concluding his arguments the learned counsel suggested that if the impugned order is set-aside and the matter is remanded back to the learned Commissioner, then complete documents/ reconciliation of input tax will be provided by the appellant and the case will also be explained satisfactorily.

6. Mr. Amin Ullah Khan Adv learned counsel appearing on behalf of respondent supported the order of the learned Commissioner and stated that the appellant did not respond to the notices sent through courier within time therefore the impugned order was passed. However, the learned counsel did not object to suggestion of the learned counsel of the appellant regarding remand back of matter to the Commissioner.

7. We have gone through the impugned order of the commissioner, examined the relevant provisions of law and considered arguments of both the counsels.

8. Perusal of the impugned order shows that the learned Commissioner has statedly issued multiple notices but the learned counsel appearing on behalf of respondent could not establish proper service of notices. Hence the impugned order has been passed without following the principles of natural justice.

9. In view of the above stated position the impugned order cannot be allowed to sustain, therefore, with the consent of both the counsels it is set-aside and the

matter is remanded back to the learned Commissioner with the directions to provide sufficient opportunity of being heard to the appellant, ensure proper of service of notices as per section 80 of the Act, examine relevant provisions of the Act, consider documentary evidences/ explanations and then come up with a well-reasoned, speaking and judicious order, within 30 days of issuance of this order. The appellant is also directed to appear before the learned Commissioner, participate in the proceedings, provide all supporting evidences/ explanations and assist the learned Commissioner to come up with a well-reasoned, speaking and judicious order.

10. The appeal stands disposed of.

SD

Chairperson

Announced

Dated, the 22/12/2025.

SD

Member

SD

Member