

# RASG IMPACT

May, 2026

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CHARTERED ACCOUNTANTS

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## JUDGMENT OF THE MONTH

### Commissioner Inland Revenue, Lahore v. Messrs. Coca-Cola Pakistan Ltd., 2026 PTD 29

In the above captioned judgment, the Hon'ble Supreme Court of Pakistan held that a **commercial rebate or discount granted by a taxpayer to its customer for ensuring exclusive sale of products does not constitute a "payment" under Section 153(1)(b) of the Income Tax Ordinance, 2001** unless there is an actual outward transfer of money from the taxpayer to the recipient.

The Hon'ble Court differentiated between a "notional" accounting entry and an "actual" cash flow. By ruling that a commercial rebate or trade discount does not constitute a "payment for services" under Section 153(1)(b), the Court blocked the tax department's attempt to re-characterize price reductions as taxable service fees.

The Department had treated the rebate allowed by Coca Cola to McDonald's as consideration for advertising services and consequently disallowed the expense under Section 21(c) on the ground that withholding tax had not been deducted. Rejecting this approach, the Court held that the alleged payment was entirely notional since no amount was actually paid by the taxpayer; rather, the customer merely paid a reduced purchase price.

The Court emphasized that Section 153 applies only where an actual payment moves from the person required to deduct tax to the person receiving it. The Supreme Court further observed that withholding tax provisions carrying severe penal consequences under Sections 161 and 163 must be interpreted strictly and narrowly, akin to charging provisions, and cannot be extended through implication or artificial reconstruction of transactions. Consequently, the petition filed by the Department was dismissed.

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### TECHNICAL UPDATES

#### FEDERAL INCOME TAX LAWS

##### **Exemption of Default Surcharge and Penalties for PIACL – S.R.O. 799 (I)/2026**

The Federal Board of Revenue, through S.R.O 799(I)/2026 dated May 04<sup>th</sup>, 2026, under Section 183 of the Income Tax Ordinance, 2001, has exempted default surcharge and penalties relating to the current tax liabilities of Pakistan International Airlines Corporation Limited (PIACL) amounting to Rs. 8.766 billion.

The exemption is conditional upon payment of the outstanding tax liability (Rs. 8,765,972,000 as at 30 June 2025) to the FBR in equal annual instalments over four years, following a one-year grace period after First Completion under the Share Purchase and Subscription Agreement.

##### **Draft Amendments to Income Tax Rules, 2002 – Electronic Return for Individuals (Tax Year 2026) – S.R.O 835(I)/2026**

The Federal Board of Revenue, through S.R.O. 835(I)/2026 dated May 07<sup>th</sup>, 2026, has issued a draft notification providing the electronic filing of income tax returns by individuals for Tax Year 2026.

In accordance with subsection (3) 237 of the Ordinance, the draft has been published for public consultation and stakeholders may submit objections or suggestions to the FBR within seven days of its publication in the

Official Gazette. The notification specifies that the proposed provisions will be applicable for Tax Year 2026 and includes illustrative screenshots outlining the electronic return filing process.

##### **Finalization of Amendments to Rule 80B – SRO 879(I)/2026**

The Federal Board of Revenue, through S.R.O 879(I)/2026 dated May 20<sup>th</sup>, 2026, has issued notified amendments to Rule 80B of the Income Tax Rules, 2002, following the completion of the public consultation process initiated through draft SRO 856(I)/2026. The amendments expand the acceptable identification documents for taxpayer registration to include CNIC, NICOP, POC or a foreign passport.

The notification also prescribes enhanced registration and disclosure requirements for International Non-Governmental Organizations (INGOs) operating in Pakistan, including the submission of foreign registration documents, embassy verification, proof of local presence, Ministry of Interior NOC, MoU with the Government of Pakistan and particulars of directors, trustees, major shareholders holding 10% or more shares, or partners.

These amendments strengthen the taxpayer registration framework and enhance transparency requirements applicable to INGOs seeking registration with the FBR.

### **Revision of Property Valuation Rates for DHA Rawalpindi – SRO 877(I)/2026**

The Federal Board of Revenue, through S.R.O 877(I)/2026 dated May 19<sup>th</sup>, 2026, has amended Notification No. SRO 1728(I)/2024 dated October 29<sup>th</sup>, 2024, issued under subsection (4) of section 68 of the Income Tax Ordinance, 2001, revising the prescribed property valuation rates for various sectors of DHA Rawalpindi.

The amendment updates the valuation rates for both commercial and residential plots in DHA Phases I to V and DHA Valley. The revised open plot valuation rates range from Rs. 466/- to Rs. 17,677/- per square foot, while the prescribed superstructure rates range from Rs. 742/- to Rs. 1,470/- per square foot, depending on the location and property classification.

The revised values will be used for tax purposes in determining the fair market value of immovable property situated within the specified areas of DHA Rawalpindi.

### **Revision of Property Valuation Rates (DHA Lahore) – SRO 376(I)/2026**

The Federal Board of Revenue through S.R.O 376(I)/2026 dated May 19<sup>th</sup>, 2026, has amended Notification No. SRO 1722(I)/2024 dated October 29<sup>th</sup>, 2024, issued under subsection (4) of section 68 of the Income Tax Ordinance, 2001, revising the property valuation rates for Defence Housing Authority (DHA) Lahore.

The amendments update the residential and commercial open plot rates (per marla) and superstructure rates (per square foot) across multiple sectors of DHA Lahore, including various phases, blocks and sectors of Defence Phase VI to XIII and related developments such as Nishtar Town, Defence Phases VII, VIII, IX, X, XI, XII, XIII, and associated sectoral divisions. The revised schedule reflects updated fair market values for taxation purposes under the FBR valuation framework.

The revised rates will be applicable for determination of the deemed fair market value of immovable property for tax assessment purposes under Section 68 of the Income Tax Ordinance, 2001.

## **FEDERAL SALES TAX LAWS**

### **Amendment in Sales Tax Rules, 2006 (Annex-L of STR-7) – SRO 800(I)/2026**

The Federal Board of Revenue, through S.R.O. 800(I)/2026 dated May 05<sup>th</sup>, 2026, under subsection (1) of section 50 of the Sales Tax Act, 1990, has amended the Sales Tax Rules, 2006 by revising Form STR-7 (Annex-L) relating to the Domestic Sale Invoice (DSI) for reporting Petroleum Development Levy (PDL) and Climate Support Levy (CSL).

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The revised format introduces expanded and structured fields for buyer particulars, transaction and document details, product classification, quantities and values, applicable PDL/CSL rates and amounts as well as exemption or reduced-rate references. It standardizes invoicing requirements for the petroleum sector while enhancing disclosure and traceability of PDL and CSL-related transactions under the sales tax framework.

### **Electronic Monitoring of Production (Selected Manufacturing Sectors) – SRO 880(I)/2026**

The Federal Board of Revenue through S.R.O 880(I)/2026 dated May 20<sup>th</sup>, 2026, under subsection (1) of sections 50 and section 40C of the Sales Tax Act, 1990, has directed that the production of registered manufacturers of packaged milk, iron and steel, and oil and ghee shall be subject to electronic monitoring in accordance with Rule 150ZQR of Chapter XIV-BA of the Sales Tax Rules, 2006.

The measure is effective immediately and is aimed at strengthening real-time monitoring of production to enhance compliance and transparency in the identified sectors.

## **PROVINCIAL SALES TAX LAWS**

### **Sindh Revenue Board (SRB)**

#### **Reduced Sales Tax Rate on Cab Aggregator Services (Two-Wheeler Rides) – SRB-3-4/18/2026**

The Sindh Revenue Board through its SRO No. SRB-3-4/18/2026 dated May 25<sup>th</sup>, 2026, with the approval of the Government of Sindh and under subsection (2) of section 8 of the Sindh Sales Tax on Services Act, 2011, has notified a reduced sales tax rate of 2% on services provided by owners or drivers of two-wheeler vehicles engaged in passenger ride services through cab aggregator platforms under CPC Code 64115.

The reduced rate is applicable on the net fare (excluding aggregator commission) and is subject to specified conditions including exclusion of non-passenger transport services such as delivery and cargo/goods transport. The notification also clarifies that cab aggregators remain liable under the applicable Special Procedure Rules, 2019.

This notification took effect from May 25<sup>th</sup> 2026.

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### **Amendment in Cab Aggregator Special Procedure Rules – SRB-3- 4/19/2026**

The Sindh Revenue Board through its SRO No. SRB-3-4/19/2026 dated May 25<sup>th</sup>, 2026, under subsection (1) of section 72 of the Sindh Sales Tax on Services Act, 2011, has amended the Sindh Sales Tax Special Procedure Rules, 2019 relating to cab aggregator services.

The amendment inserts a proviso in Rule 3 to align the rules with Notification No. SRB-3-4/18/2026 dated May 25<sup>th</sup>, 2026, providing that in the case of passenger rides by two-wheeler vehicles operating through cab aggregator platforms, the sales tax rate of 2% on net fare (excluding aggregator commission) shall apply.

## **CORPORATE LAWS**

### **Certificate of Statutory Compliance (SECP) – S.R.O 875(I)/2026**

The Securities and Exchange Commission of Pakistan, through its S.R.O. 875(I)/2026, dated May 13<sup>th</sup>, 2026, under Section 510 of the Companies Act, 2017, has introduced the Certificate of Statutory Compliance (CSC) to be issued by the Registrar upon application.

The CSC will certify that a company is duly incorporated, remains active on the register of companies and has complied with applicable filing and disclosure requirements as of the date of issuance. The certificate may be issued electronically via the eZfile system or manually, with electronic certificates carrying a QR code for verification. It will be issued subject to prescribed conditions, including completion of statutory filings, absence of ongoing liquidation or strike-off proceedings and clearance of any pending regulatory or legal issues.

The CSC will reflect the company's status as of the issuance date. This Certificate is subject to prescribed fees and is issued strictly based on SECP records without constituting a legal opinion or guarantee of the company's overall compliance or financial position.

A specimen certificate has also been annexed to the notification for reference, illustrating the prescribed format of the CSC.

### CHALLENGES / OPPORTUNITIES

#### The Execution Crisis: Why Good Strategies Still Fail

Prof. Dr. Muhammad Ovais, Executive Director

Every year, organizations invest enormous time, money, and intellectual effort in strategic planning. Leadership teams hold retreats, consultants prepare frameworks, market studies are reviewed, goals are documented, and impressive presentations are delivered. Yet, months later, many of those strategies remain only partially implemented, poorly understood, or quietly abandoned.

This is the modern execution crisis.

The problem is not that organizations lack ambition. In most cases, they do not lack ideas either. They know they must digitize, improve customer experience, control costs, develop people, strengthen governance, adopt artificial intelligence, enter new markets, or transform operations. The real challenge is different: **they fail to convert strategic intent into consistent operational action.**

In today's business environment, this gap is becoming more dangerous. Markets move faster, technology cycles are shorter, customers are less patient, and employees expect clearer leadership. A strategy that is not executed quickly and effectively does not simply remain incomplete. It becomes a competitive risk.

#### Strategy Is Often Stronger Than Execution

Many organizations are good at developing strategy but weak at executing it. Strategic planning is visible, formal, and often intellectually satisfying. Execution, however, is repetitive, demanding, and deeply operational. It requires discipline, ownership, communication, monitoring, follow-up, and behavioral change.

This is where many organizations struggle.

A strategy may say, "We will become customer-centric." Execution requires redesigning service processes, training frontline teams, changing performance measures, resolving complaints faster, empowering staff, and reviewing customer feedback regularly.

A strategy may say, "We will use artificial intelligence." Execution requires clean data, governance, workflow redesign, staff capability, ethical controls, technology integration, and measurable business outcomes.

A strategy may say, "We will improve operational excellence." Execution requires process ownership, daily monitoring, internal controls, accountability, escalation mechanisms, and corrective action.

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The strategy sounds simple. Execution exposes the real complexity.

### **The Research Is Clear: Execution Failure Is Widespread**

Recent global research continues to confirm that organizations struggle to implement what they plan. Studies on strategy execution, project performance, digital transformation, and organizational change consistently show that a large percentage of initiatives fail to deliver their intended results.

The exact failure percentage varies by study, industry, and definition of success. However, the message is consistent: **execution failure is not an exception. It is a common management problem.**

Project Management Institute's recent global research highlights the strategy-execution gap as a major barrier to transformation. Its findings indicate that only about half of projects succeed, while stronger project practices significantly improve results. Harvard Business Review has also emphasized that many strategic plans never fully move from intention to implementation. McKinsey's transformation research similarly points to recurring causes such as weak engagement, insufficient capability building, and lack of sustained leadership commitment.

These findings reveal an important truth: organizations usually do not fail because they cannot write strategies. They fail because they cannot build an execution system around those strategies.

## **Why Good Strategies Fail**

There are several recurring reasons why good strategies fail during implementation.

### **1. The strategy is not translated into operational work**

Many strategies remain too high-level. They define direction but do not clearly specify what each department, function, team, and individual must do differently.

A strategy must be broken down into programs, projects, processes, responsibilities, timelines, budgets, controls, and performance indicators. Without this translation, employees continue their routine work while leadership assumes transformation is happening.

This is one of the most common execution failures: strategy remains a leadership document instead of becoming an operating discipline.

### **2. Ownership is unclear**

Strategies often fail because everyone agrees with them, but no one owns them.

When accountability is vague, execution slows down. Departments wait for each other. Decisions are delayed. Problems are escalated late. Progress reporting becomes symbolic rather than factual.

Clear ownership means each strategic initiative must have a responsible leader, defined authority, measurable milestones, and consequences for delay or non-performance. Without ownership, strategy becomes a shared aspiration but not a managed commitment.

### 3. Leadership attention fades too quickly

Many strategies receive high attention at launch but weak attention during implementation. Leaders announce priorities, conduct meetings, and communicate enthusiasm in the beginning. Then daily operational pressure takes over.

Execution requires sustained leadership attention. If senior management stops asking about progress, people assume the strategy is no longer urgent. If performance reviews do not include strategic initiatives, managers focus on routine targets. If budgets and resources do not follow the strategy, employees see a disconnect between words and actions.

A strategy fails when leadership treats execution as delegation instead of discipline.

### 4. Too many initiatives compete for attention

Modern organizations often suffer from initiative overload. Digital transformation, cost reduction, customer experience, compliance improvement, talent development, sustainability, cybersecurity, automation, and innovation may all be presented as top priorities at the same time.

When everything is urgent, nothing is truly strategic.

Good execution requires prioritization. Leadership must decide which initiatives matter most, which can wait, and which should be stopped.

Organizations do not fail only because they do too little. They also fail because they attempt too much without the capacity to execute properly.

### 5. Culture does not support the strategy

Culture is the invisible execution system of an organization. If the culture rewards short-term results, people will ignore long-term transformation. If the culture avoids accountability, delays will be normalized. If departments operate in silos, cross-functional initiatives will fail. If employees fear mistakes, innovation will remain theoretical.

This is why many transformation programs fail despite excellent strategy documents. The strategy demands new behavior, but the culture protects old habits.

Execution therefore requires cultural alignment. Leaders must ask: What behaviors does this strategy require? What behaviors currently block it? What must be rewarded, corrected, or redesigned?

### 6. Measurement focuses on activity instead of outcomes

Another common execution weakness is confusing activity with progress. Meetings are held, training is conducted, software is purchased, committees are formed, and dashboards are created. Yet customer experience, productivity, revenue, risk control, or employee capability may remain unchanged.

Real execution is not measured by how busy the organization is. It is measured by whether the intended outcomes are being achieved.

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For example, a digital strategy should not be judged only by the number of systems implemented. It should be judged by faster service, better data quality, reduced errors, improved customer experience, stronger controls, and measurable cost or revenue impact.

### Global Examples: Execution Lessons from Leading Companies

The execution crisis can be seen in several global examples.

**Nike** provides a useful lesson in strategic balance. Its direct-to-consumer strategy aimed to strengthen margins and build closer customer relationships. However, the shift also created pressure in wholesale channels, contributed to market challenges, and required a major turnaround effort under new leadership. The issue was not that direct-to-consumer was an unreasonable strategy. The challenge was execution balance, innovation pace, channel management, and market responsiveness.

**Intel** shows how strategic ambition can be constrained by execution capacity. The company has pursued an ambitious manufacturing and foundry strategy to regain competitiveness in semiconductors. However, Reuters reported major losses in its foundry business, restructuring actions, and pressure to secure external customers.

This illustrates a difficult truth: bold capital investment and strategic repositioning must be supported by operational performance, customer confidence, technology readiness, and disciplined execution.

**Boeing** demonstrates the consequences of cultural and operational execution breakdown. Its recent challenges have been linked not only to market or technical issues, but also to deeper questions of production discipline, safety culture, quality control, and leadership focus. In industries where safety, engineering, and trust are central, execution failure can become reputational and regulatory crisis.

**Artificial intelligence adoption** provides another current global example. Many organizations have announced AI strategies, launched pilots, and invested in tools. Yet research from leading consulting firms shows that only a small percentage of companies are generating measurable value at scale. The lesson is clear: AI value does not come from technology adoption alone. It comes from workflow redesign, data readiness, people capability, governance, and integration into core business processes.

These examples show that execution failure is not limited to small or poorly managed organizations. Even global companies with strong brands, resources, and leadership talent can struggle when execution systems are weak.

### The Execution System: What Successful Organizations Do Differently

Organizations that execute well usually have a stronger management operating system. They do not rely on slogans or annual strategy documents. They build execution into the rhythm of the organization.

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First, they convert strategy into a limited number of clear priorities. They do not overload the organization with too many competing initiatives.

Second, they assign ownership. Every initiative has a responsible leader, defined milestones, resources, and decision rights.

Third, they align structure and processes. Strategy is connected to budgets, departmental plans, job roles, workflows, systems, and performance reviews.

Fourth, they communicate repeatedly and clearly. Employees understand not only what the strategy is, but what it means for their daily work.

Fifth, they monitor leading indicators, not just final results. They track early signs of progress, delay, resistance, and risk.

Sixth, they create accountability without blame. Problems are identified early, escalated properly, and corrected through disciplined review.

Finally, they build capability. People are trained, coached, and supported so they can execute the strategy rather than simply hear about it.

### Execution Is a Leadership Responsibility

One of the biggest myths in management is that leaders create strategy and managers execute it. In reality, execution is also a leadership responsibility.

Leaders must make choices, remove barriers, provide resources, resolve conflicts, and maintain focus. They must ensure that strategy is not disconnected from operations. They must ask hard questions: Are we doing what we said we would do? Are the right people accountable? Are decisions being made fast enough? Are we measuring outcomes or activities? Are our systems supporting the strategy or blocking it?

Execution discipline begins at the top, but it must travel through the entire organization.

### From Strategy Document to Strategic Discipline

The organizations that succeed in the coming years will not necessarily be those with the most impressive strategy documents. They will be those that can execute with speed, discipline, and adaptability.

In a volatile world, strategy cannot be a once-a-year exercise. It must become a living management system. Plans must be reviewed, assumptions tested, risks monitored, and priorities adjusted. Execution must be visible, measurable, and owned.

The real question for leadership teams is no longer, "Do we have a strategy?"

Most organizations do.

The better question is: **Do we have the discipline, structure, culture, and accountability to execute it?**

Because in the end, strategy defines direction, but execution determines destiny.

**LIFE AT RASG**

**Reflect, Reward, and Recharge**

An Inspiring Day of Learning, Recognition, and Professional Growth

RASG successfully organized a meaningful and engaging program focused on learning, leadership, professional conduct, and team development.



The session brought together RASGians for the distribution of promotion letters, interactive case studies, group presentations, mentoring discussions, and valuable leadership insights.

The program also featured contributions from our senior leadership and distinguished speakers, including:

**Mr. Gohar Manzoor**  
**Managing Partner, RASG**

**Prof. Dr. Muhammad Ovais**

**Mr. Muhammad Javed Mughal**  
**Chief Guest**



The event reflected RASG's continued commitment to strengthening professionalism, ownership, accountability, mentorship, and a culture of continuous learning across the firm.



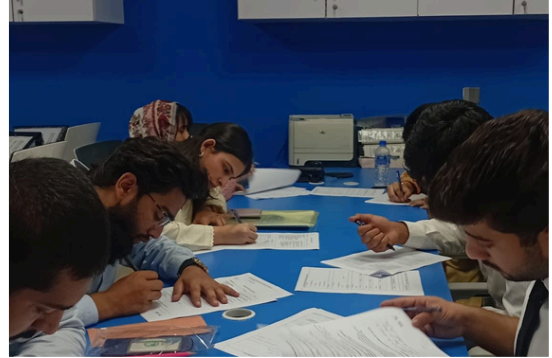
Together, we continue to learn, grow, and lead with purpose.



## RASG IMPACT

### 91st Batch National Induction Test | First Intake

We appreciate the participation and enthusiasm of all candidates who appeared in the test.



Get ready for the 2nd Intake.  
Another opportunity is coming soon.

The first intake of the 91st Batch National Induction Test was successfully held in Karachi, Lahore, and Islamabad.



## RASG IMPACT

### RASG proudly participated in the ICAP Induction Fair



RASG proudly participated in the ICAP Induction Fair, connecting with aspiring future professionals and sharing opportunities for growth, learning, and professional excellence.



It was a pleasure interacting with talented students and introducing them to the culture, values, and career pathways at Riaz Ahmad, Saqib, Gohar and Co. Chartered Accountants.



We thank ICAP and all participants for making the event engaging and successful.



## RASG IS HIRING

### Client Placement

**Position: Group Chief Financial Officer (Female)**

**Location: Karachi**

#### Client Overview

Our client is a well-established and diversified private business group in Pakistan with more than four decades of operational excellence. Headquartered in Karachi, the group has built a strong market presence across logistics, pharmaceutical imports, automobiles, and supply chain solutions. With a reputation for reliability, business depth, and long-term market engagement, the organization serves both local and international markets.

#### Role Summary

The Group Chief Financial Officer will serve as a strategic finance leader and trusted advisor to top management, providing financial oversight across the group's investment portfolio and operating businesses. The role requires a commercially astute, forward-looking, and proactive professional who can strengthen financial governance, guide business strategy, improve performance visibility, and support sustainable growth across all group entities.

#### Key Responsibilities

##### 1. Group Financial Leadership

- Lead and oversee the finance function across all group companies.
- Establish strong financial systems, controls, and reporting disciplines across the organization.
- Ensure alignment of finance operations with the overall strategic direction of the group.

##### 2. Strategic Finance and Business Advisory

- Act as a key advisor to management on financial, commercial, and investment matters.
- Provide meaningful financial insights to support strategic planning and decision-making.
- Evaluate business opportunities, investments, and expansion initiatives from a financial and risk perspective.

##### 3. Planning, Budgeting, and Performance Management

- Oversee annual budgeting, forecasting, and long-range financial planning for the group.
- Monitor financial performance and variance analysis across business units.
- Drive financial planning and performance review processes in line with group objectives.

##### 4. Treasury and Cash Flow Oversight

- Manage group-level cash flow planning and liquidity oversight.
- Ensure effective working capital management and prudent utilization of financial resources.
- Support financial stability through disciplined treasury management and funding visibility.

##### 5. Governance, Compliance, and Controls

- Ensure compliance with all applicable statutory, regulatory, taxation, and financial reporting requirements.
- Strengthen internal controls, governance practices, and financial risk management across entities.
- Support management in maintaining transparency, accountability, and financial discipline.

### 6. Team Leadership and Capability Building

- Lead, mentor, and develop finance teams across the group.
- Foster a culture of accountability, professionalism, and high performance.
- Build finance capability to support both operational excellence and strategic growth.

#### Qualifications

- At least 5 years of experience in a senior management or equivalent leadership role.
- Proven exposure to group-level finance leadership, strategic planning, and business partnering will be preferred.

#### Technical Expertise

- Group financial management and oversight
- Budgeting, forecasting, and financial planning
- Cash flow, treasury, and working capital management
- Financial analysis and strategic decision support
- Internal controls, governance, and financial risk management

#### Core Competencies

- Strong strategic, analytical, and decision-making ability
- Proactive and commercially minded leadership approach
- Ability to act as a trusted advisor to senior management
- Sharp business judgment and performance orientation
- Strong leadership presence with the ability to drive accountability
- Capability to carry forward and translate management's vision into financial strategy

### Compensation and Benefits

Market competitive compensation will be offered, aligned with the selected candidate's experience, profile, and organizational policy.

#### How to Apply

Interested candidates who meet the above criteria may apply through web link for confidential consideration.

#### [Link to Apply.](#)

#### Confidentiality

This search is being conducted with strict confidentiality. All applications and candidate information will be handled with the highest level of discretion.

## RASG IMPACT

### RASG Placement

#### Position: Audit Manager

#### Location: Karachi

We are looking for an experienced Audit Manager with a CA Pakistan qualification and a strong track record in managing complex audit engagements. The ideal candidate will demonstrate exceptional leadership, technical expertise in auditing standards, and the ability to guide teams toward high quality deliverables.

#### Key Requirements

- Proven experience in external audit management
- Strong analytical and problem-solving skills
- Ability to lead teams and manage multiple assignments
- Excellent communication and client handling capabilities
- Proficiency in MS Office
- Hands-on experience with audit software such as CaseWare, ACL, or similar platforms
- Strong understanding of ERP environments and data extraction tools

If you are ready to embrace a leadership role in a dynamic audit environment, offering exposure to both local and international engagements along with a market competitive package and benefits,

#### How to Apply

Interested candidates who meet the above criteria may apply through web link for confidential consideration.

#### [Link to Apply.](#)

### Confidentiality

This search is being conducted with strict confidentiality. All applications and candidate information will be handled with the highest level of discretion.

#### Position: Opportunity for CA Trainees – Switch from Audit to Taxation

#### Location: Karachi

Riaz Ahmed, Saqib, Gohar & Co. is inviting applications from CA trainees who have successfully completed 2 years of Articleship in Audit & Assurance and are now looking to complete their remaining training period in Taxation Services.

This is a valuable chance to diversify your experience and build expertise under the supervision of a skilled team of:

- Qualified Chartered Accountants
- Experienced Tax Lawyers
- Income Tax Practitioner (ITP)

#### What You'll Gain

- Exposure to Income & Sales Tax matters
- Hands-on learning in Tax Compliance & Advisory
- Experience in Tax Planning & Litigation
- A strong foundation for a career in Taxation & Corporate Consulting

#### Eligibility Criteria

- Completed 2 years of Articleship in Audit & Assurance
- Willing to complete the remaining period in Taxation
- NOC from current training organization is mandatory

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