RASG IMPACT

October, 2026

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JUDGMENT OF THE MONTH

SUPREME COURT RESTRICTS TAX AUTHORITIES FROM INTRODUCING FRESH GROUNDS DURING LIMITED REMAND PROCEEDINGS

CPLA NOS. 534 & 535 OF 2026
COMMISSIONER INLAND REVENUE V. ORACLE SYSTEM PAKISTAN (PVT.) LIMITED

Legal issue: Whether a tax officer, while giving effect to a limited appellate remand under Section 124 of the Income Tax Ordinance, 2001, can introduce fresh grounds for disallowance beyond those originally raised?

Background: The Commissioner (Appeals) remanded the matter for verification of whether certain expenses had already been offered to tax in a subsequent year under Section 34(5). Instead of confining the proceedings to this verification, the assessing officer made an addition of approximately PKR 1.247 billion to the taxpayer's income under Section 20(1).

Supreme Court's decision: The Court upheld the findings of the Appellate Tribunal and Islamabad High Court, holding that an assessing officer must remain within the scope of the appellate directions. A limited remand cannot be treated as an opportunity to undertake an unrestricted fresh assessment or introduce grounds not disclosed in the original show-cause notice.

The Supreme Court dismissed the department's petitions and refused leave to appeal.

Implications for taxpayers: The decision reinforces important procedural protections. Where appellate authorities remand a matter for verification of specified facts, tax officers cannot automatically reopen other issues. Taxpayers should carefully examine whether any subsequent additions fall within the scope of the remand order and the original proceedings.

Our perspective: This judgment underscores the importance of finality and procedural discipline in tax assessments. It provides useful authority for taxpayers challenging additions introduced beyond the express scope of an appellate remand, while preserving the distinction between limited remand proceedings and properly initiated fresh assessment proceedings. It is pertinent to note that the Supreme Court, in Commissioner Inland Revenue v. Seven Star Sugar Mills (Private) Limited (2026 SCMR 69), had already held that the Commissioner (Appeals) lacks the statutory authority to set aside an assessment and remand the matter for fresh assessment under Section 129(1)(a) of the Income Tax Ordinance, 2001, following the omission of such power through the Finance Act, 2005. While the Oracle System Pakistan judgment addresses the assessing officer's obligation to remain within the scope of an appellate remand, it does not appear to examine the jurisdiction of the Commissioner (Appeals) to order such remand in the first place. Accordingly, the two judgments should be distinguished.

TECHNICAL UPDATES

FEDERAL INCOME TAX

Procedure for Electronic Scrutiny and Intimation of Issues Detected by Automated Systems under Section 120 – SRO 1690(I)/2026

The Federal Board of Revenue, through S.R.O. 1690(I)/2026 dated October 6, 2026, has proposed and published draft amendments to provide mechanism of compliance risk management (CRM) based assessments.

The notification establishes an automated scrutiny system, including CRM tools, designed to analyze filed returns and electronically communicate factual or legal discrepancies to taxpayers via IRIS. It mandates a structured procedure providing a minimum response time of seven days for rectifying errors or furnishing clarifications, followed by a reminder mechanism if no response is received. Furthermore, the rules regulate dashboard tracking, record-keeping, and the jurisdictional officer's authority to initiate appropriate legal proceedings based on the taxpayer's response.

Amendments Pertaining to Inclusion in the Active Taxpayers' List and Undertaking (Form ATL-U) under Section 182A – SRO 1691(I)/2026

The Federal Board of Revenue, through SRO. 1691(I)/2026 dated October 6, 2026, has proposed draft amendments to rule 81B of the Income Tax Rules, 2002, read with sub-section (3) of section 182A of the Income Tax Ordinance,2001.

The notification proposes a mechanism, allowing individuals who file late returns for the latest tax year to be included in the Active Taxpayers' List without paying the statutory surcharge, subject to furnishing an electronic undertaking through IRIS. Under this framework, the taxpayer undertakes not to purchase or acquire any property for a period of six months from the date of the acknowledgment. The Board is empowered to verify compliance electronically, and any established breach will result in the withdrawal of the benefit after providing an electronic opportunity of being heard.

Amendments Pertaining to Electronic Return and Payment Procedures for Non-Resident Ship Owners or Charterers – SRO 1689(I)/2026

The Federal Board of Revenue has through its SRO. 1689(I)/2026 dated October 6, 2026, has substituted Rule 37 of the Income Tax Rules, 2002, to introduce a streamlined and fully digitized procedure for non-resident ship owners, charterers, and authorized shipping agents under Section 143 of the Income Tax Ordinance, 2001.

The rules establish electronic integration between the Pakistan Single Window (PSW) and the Iris portal for automated transmission of Vessel Intimation Reports (VIR) and generation of electronic returns.

Furthermore, the framework mandates payment of tax liabilities via system-generated PSIDs and CPR linking prior to return submission, outlines strict protocols for obtaining departure extensions supported by financial security, and provides automated clearance confirmation mechanisms to customs authorities.

Enforcement Date of Chapter XX of the Income Tax Rules, 2002 – SRO 1828(I)/2026

The Federal Board of Revenue, vide SRO. 1828(I)/2026 dated October 15, 2026, has officially notified that the provisions of Chapter XX of the Income Tax Rules, 2002, (FACELESS AUDIT AND ASSESSMENTS) shall come into force with effect from the 15th day of October, 2026. This notification ensures the formal implementation and operationalization of the chapter's framework across all applicable tax proceedings.

Amendments Pertaining to Alternative Dispute Resolution (ADR) Framework – SRO 1827(I)/2026

The Federal Board of Revenue, through SRO. 1827(I)/2026 dated October 15, 2026, has substituted Rule 231C of the Income Tax Rules, 2002, to introduce a revised and comprehensive framework for Alternative Dispute Resolution under Section 134A of the Income Tax Ordinance, 2001.

The notification outlines the procedure for filing an ADR application, mandatory requirements for taxpayer nominees, and panel structuring. Furthermore, it prescribes fixed lump-sum remuneration and TA/DA entitlements for the Chairperson and members of the Alternative Dispute Resolution Committee based on the quantum of disputed tax liability (categorized up to and exceeding Rupees fifty million). The rules also detail protocols for committee dissolution, reimbursement of advance fees, and incorporate standardized formats (Schedule Parts I and II) for filing hardship applications and withdrawing pending appeals before appellate forums.

Jurisdictional Amendments and Restructuring of Tax Offices – SRO 1886(I)/2026 & 1885(I)/2026

The Federal Board of Revenue has through its SRO. 1886(I)/2026 (pertaining to Sales Tax) and SRO. 1885(I)/2026 (pertaining to Income Tax) both dated October 22, 2026, has introduced jurisdictional amendments to restructure and update the nomenclature of various field offices. These amendments reflect administrative realignments such as the bifurcation and renaming of offices in major commercial hubs like Karachi and Lahore (including the establishment and reorganization of Corporate Tax Office-I & II in Karachi and Regional Tax Office-I & II in Lahore) to streamline taxpayer jurisdiction and case management under both the Sales Tax Act, 1990 and the Income Tax Ordinance, 2001

Proposed Amendments to Faceless Assessment Procedures and Reallocation of Taxation Functions – SRO 1905(I)/2026

The Federal Board of Revenue has through its SRO. 1905(I)/2026 dated October 26, 2026 proposed draft amendments to Chapter XX of the Income Tax Rules, 2002, introducing a new Rule 240A prescribing the functions and procedures of Faceless Assessment Units.

These units will be empowered to conduct best judgment assessments under Section 121, amend assessments under Section 122, issue provisional assessments under Section 123, give effect to appellate orders under Sections 124 and 124A, rectify mistakes under Section 221, and undertake related proceedings, including issuance of notices, obtaining information and evidence, and imposition of penalties and default surcharge. Cases will be allocated to the Assessment Units through an automated mechanism, and taxpayers will be required to submit their replies, documents and supporting evidence through their designated IRIS accounts.

Furthermore, the proposed amendments provide that Assessment Units may seek technical assistance, including valuation, forensic and sectoral expertise, request physical verification and conduct electronic hearings.

Conditions and Restrictions for Claiming Tax Credit on Integration under Section 64D of the Income Tax Ordinance, 2001 – SRO 1904(I)/2026

The Federal Board of Revenue, through its SRO. 1904(I)/2026 dated October 26, 2026, has introduced Rule 33U in Chapter VIIA of the Income Tax Rules, 2002, prescribing conditions and restrictions for claiming tax credit under Section 64D of the Income Tax Ordinance, 2001. (being tax credit against expenditure incurred for integration with the computerized system of the Federal Board of Revenue for realtime monitoring of production)

The rule requires taxpayers legally obligated to integrate with the FBR's computerized system to ensure that the relevant electronic resources are purchased, installed, integrated and configured during the relevant tax year. The tax credit will be available only for equipment, hardware, software and other electronic components directly and exclusively used for integration, supported by appropriate acquisition, payment and integration evidence.

The amount eligible for tax credit will include the purchase or acquisition cost and directly attributable one-time installation, configuration, integration, testing and implementation expenses. However, refundable or adjustable taxes, recurring maintenance and service charges, utility expenses, salaries, training and costs of general-purpose systems will be excluded.

The tax credit shall be claimed in the income tax return for the tax year in which the electronic resource is successfully installed and integrated, supported by prescribed particulars and evidence on IRIS, and shall be subject to verification by the Commissioner.

Electronic Filing of Financial Statements and Authentication of Documents through IRIS – SRO 1912(I)/2026

The Federal Board of Revenue, through its SRO. 1912(I)/2026 dated October 27, 2026, has proposed amendments to Rule 73 of the Income Tax Rules, 2002, require companies, for Tax Year 2026 onwards, to electronically submit their financial statements along with their income tax returns through IRIS in an electronically readable format. The amendments also provide that different technical requirements may be prescribed for different classes of companies based on their applicable financial reporting frameworks.

Furthermore, the verification mechanism for electronically filed returns, statements, financial statements and other documents is being revised to allow verification through digital signatures or other secure electronic authentication methods linked with the taxpayer's registered credentials. Upon successful transmission and validation, IRIS will issue an electronic acknowledgement with a unique reference number, which will serve as evidence of filing.

FEDERAL SALES TAX

Electronic Monitoring of Production for Leather and Paper Manufacturing Sectors under Sales Tax Rules, 2006 – SRO 1751(I)/2026

The Federal Board of Revenue, vide SRO. 1751(I)/2026 dated October 7, 2026, has officially notified that the production of registered persons engaged in the manufacturing of Leather and Paper and Paperboard shall be electronically monitored.

The monitoring shall be conducted in accordance with the provisions of rule 150ZQR of Chapter XIV-BA of the Sales Tax Rules, 2006, with immediate effect, ensuring real-time oversight of manufacturing output across the specified sectors.

Extension of Deadline under Section 8B of the Sales Tax Act, 1990 - SRO 1789(I)/2026

The Federal Board of Revenue, vide SRO. 1789(I)/2026 dated October 13, 2026, has introduced a further amendment in its earlier Notification No. SRO. 1190(I)/2019 dated October 2, 2019.

Steel melters, re-rollers and composite units paying sales tax as per the prescribed manner were excluded from the purview of disallowance of input tax under Section 8B of the Sales Tax Act, 1990 (exceeding 90% of the output tax value). The exclusion was valid upto September 30, 2026 which has now been extended to December 31, 2026.

Amendments Pertaining to Sales Tax Time Limits and Integration Provisions under Sales Tax Rules, 2006 – SRO 1788(I)/2026

The Federal Board of Revenue, vide SRO. 1788(I)/2026 dated October 13, 2026, has introduced amendments in its earlier Notification No. SRO. 1245(I)/2026 dated July 31, 2026, that Steel manufacturers consuming imported scrap or EFS-supplied scrap were required to maintain a 70% threshold (for consumption) over the preceding twelve months to qualify for reduced sales tax rates.

The notification substitutes the word "twelve" with "six", reducing the mandatory evaluation period to the preceding six months, also revises the proviso to stipulate that integration with the Board's computerized system shall apply from the date specified through a Sales Tax General Order,

These amendments take effect from the 1st day of October, 2026.

Enforcement Date of Chapter VIAC of the Sales Tax Rules, 2006 – SRO 1825(I)/2026

The Federal Board of Revenue, vide SRO. 1825(I)/2026 dated October 15, 2026, has officially notified that the provisions of Chapter VIAC (FACELESS AUDIT AND ASSESSMENT) shall come into force for all persons and cases with effect from the 15th day of October, 2026.

This notification ensures the formal implementation and operationalization of the chapter's framework across all applicable tax proceedings.

Amendments Pertaining to Valuation and Supply of Re-meltable Iron and Steel Scrap under Sales Tax Act, 1990 – SRO 1829(I)/2026

The Federal Board of Revenue, vide SRO. 1829(I)/2026 dated October 15, 2026, has introduced an amendment in its earlier Notification No. SRO. 2402(I)/2025 dated December 10, 2025.

Through this notification, a new entry (Sr. No. 5) has been added to the Table, prescribing that re-meltable iron and steel scrap (falling under PCT heading 72.04) supplied directly by a manufacturer-cum-exporter of recycled copper authorized under the Export Facilitation Scheme, 2021 to a registered steel melter shall be valued at 55% of the value specified at Sr. No. 1 i.e. the average national retail price of steel bars calculated as average of retail prices of steel bars in Lahore, Karachi, Peshawar, Quetta, Rawalpindi and Islamabad as published by Pakistan Bureau of Statistics (PBS) on its website every month minus one thousand and five hundred rupees per metric ton.

Introduction of Electronic Auction (E-Auction) Framework for Seized and Confiscated Goods under Sales Tax Rules, 2006 – SRO 1889(I)/2026

The Federal Board of Revenue, vide SRO. 1889(I)/2026 dated October 22, 2026, has established a fully digitized electronic auction (e-auction) module administered by the Board for the transparent disposal of seized and confiscated goods.

The framework regulates bidder e-registration against a non-refundable one-time fee, inventory uploads by designated custodians, and reserve price fixation by valuation committees based on market comparables. Furthermore, it outlines streamlined 72-hour online bidding windows, mandatory PSID-based payment timelines, electronic release order issuance, sale proceeds adjustments, and supervisory powers vested in the Commissioner Inland Revenue.

CORPORATE LAWS

SECP Published Comprehensive Draft Amendments to the Insurance Rules, 2017 Pertaining to Insurance Surveyors – SRO 1686(I)/2026

The Securities and Exchange Commission of Pakistan, vide SRO. 1686(I)/2026 dated October 1, 2026, has published draft amendments to the Insurance Rules, 2017

The notification proposes a revised regulatory framework for insurance surveyors and authorized surveying officers, including updated classifications of survey business, mandatory professional indemnity insurance thresholds based on annual revenues, strict ethical codes of conduct, and detailed record-keeping obligations.

Furthermore, it introduces rigid timelines for surveyor appointment (within 72 hours of claim intimation) and report finalization (15 days for motor and 30 days for non-motor claims), alongside prescribing a standardized annual return format to enhance transparency and accountability across the insurance sector.

Circular No. 22 of 2026: Criteria for Qualified Capital for NBFCs Engaged in Issuance of Guarantees – Circular 22 of 2026

The Securities and Exchange Commission of Pakistan, vide Circular No. 22 of 2026 (No. SC/NBFC-1-196/Circular/2026/432) dated October 2, 2026, has introduced amendments to Circular No. 17 of 2019.

Key Structural Highlights:

- Scope Modification: The reference regarding enhancing the quality of debt instruments for infrastructure project financing has been omitted from the subject heading and opening paragraph.
- Expansion of Qualified Capital: The definition of "Qualified Capital" has been broadened to include Ring-Fenced Capital, alongside Callable Capital and Contingent Capital.
- Definition & Conditions of Ring-Fenced Capital: Ring-Fenced Capital is defined as an irrevocable, non-returnable grant, funding, or committed sum provided by the Federal/Provincial Government or multilateral institutions to extend guarantees for portfolio expansion or priority sectors.
- Operational Rules: Its utilization is strictly restricted to guarantee issuance, settlement, and loss absorption; any claims paid reduce the recognized capital, recoveries must be credited back, and unutilized funds must be invested per a board-approved policy with the capital provider's concurrence.

This circular comes into force with immediate effect.

Appointment of Auditors for SECP-Regulated Entities – Circular 24 of 2026

The Securities and Exchange Commission of Pakistan, vide Circular No. 24 of 2026 (No. SMD/SE/2(322)/2022/46) dated October 9, 2026, has issued a partial modification to its earlier Circular No. 7 of 2026 dated April 21, 2026, revising the panel of approved auditors for SECP-regulated entities.

SECP Proposes Amendments Pertaining to the Definition of "Registrar Concerned" under the Companies Regulations, 2024 – SRO 1974(I)/2026

The Securities and Exchange Commission of Pakistan, vide S.R.O. 1974(I)/2026 dated October 26, 2026, has introduced an amendment to the Companies Regulations, 2024, refining the definition of "registrar concerned" to mean the registrar in-charge of the Company

The definition includes Registration Office within whose territorial jurisdiction the company's registered office is situated, or any registrar specifically designated by the Commission for specialized classes or categories of companies.

CHALLENGES / OPPORTUNITIES

The Leadership Paradox: Why More Control Often Produces Less Performance

Prof. Dr. Muhammad Ovais, Executive Director

Organizations naturally want control. Leaders want visibility, managers want assurance, and senior management wants confidence that work is progressing as planned. Policies, approvals, reviews, reporting lines, and supervision are therefore essential parts of organizational governance.

However, there is a point where control stops protecting performance and starts restricting it.

This is the **leadership paradox**: the more closely leaders attempt to control every decision, activity, and employee, the more likely they are to reduce initiative, slow execution, weaken accountability, and ultimately produce lower performance.

Effective leadership is therefore not about removing control. It is about applying the **right level of control while preserving ownership, judgment, and responsibility.**

When Supervision Becomes Micromanagement

Good supervision provides direction, establishes expectations, monitors important risks, and intervenes when necessary. Micromanagement goes much further.

It appears when managers want to review every email, approve routine decisions, monitor every small activity, dictate exactly how work must be performed, or repeatedly ask employees for updates on tasks that have already been assigned.

The intention may be positive. Managers often believe that closer involvement will improve quality, prevent mistakes, and ensure deadlines are met.

In practice, excessive involvement frequently produces the opposite effect.

Employees gradually stop making decisions because they expect the manager to make them. They become reluctant to propose new ideas because every suggestion requires repeated approval. Instead of focusing on results, they begin focusing on satisfying the supervisor.

The organization may appear highly controlled, but underneath the surface, **decision-making capability is actually becoming weaker**.

The Hidden Cost of Too Many Approvals

Approval mechanisms are necessary, particularly where financial, legal, regulatory, reputational, or safety risks are involved. Problems arise when the same level of approval is applied to both high-risk and routine matters.

Consider a simple operational decision that requires four approvals.

Each approver may believe that his or her review adds control. But collectively, the process may delay action for several days.

Employees start waiting instead of acting, managers spend significant time approving low-value matters, and senior leaders become involved in decisions that should have been resolved much lower in the organization.

Over time, such systems create what can be called **organizational traffic congestion.**

Nothing is necessarily wrong with any single approval. The problem is the cumulative effect.

When too many decisions move upward, senior management becomes overloaded while employees below become increasingly dependent. The organization slows down even though everyone appears busy.

Micromanagement Weakens Accountability

One of the greatest misconceptions about micromanagement is that it increases accountability.

In reality, it often transfers accountability from the employee to the manager.

If a manager determines exactly what should be done, how it should be done, when each step should be completed, and approves every decision, the employee gradually becomes an executor rather than an owner.

When something goes wrong, the natural response becomes:
"I followed the instructions."

True accountability requires some degree of authority.

Employees cannot reasonably be expected to take responsibility for outcomes when they have little authority to influence those outcomes.

This is why mature organizations try to align three elements:

1. Responsibility, authority, and accountability.

When responsibility is delegated without authority, frustration follows. When authority exists without accountability, control weakens. Strong management systems balance all three.

2. The Initiative Problem

Organizations frequently say they want employees who are proactive, innovative, responsible, and capable of solving problems independently.

Yet some management systems unintentionally train employees to behave in exactly the opposite way.

If an employee makes a decision and is criticized for not obtaining approval, the lesson is clear: **do not decide independently next time**.

If an employee proposes an unconventional solution and faces resistance simply because "this is not how we normally do it," another lesson is learned: **avoid experimentation**.

After repeated experiences of this kind, employees begin protecting themselves.

They ask for written instructions. They copy additional managers on emails. They seek approval for minor matters.

They avoid taking risks. They escalate problems rather than resolving them.

Eventually, management complains:
"Why does nobody take initiative?"

But the organizational environment may have trained people not to.

3. Control Should Be Based on Risk

The solution is not to eliminate supervision or approvals. That would create a different problem.
The better approach is **risk-based control.**

High-value, high-risk, irreversible, or strategically important decisions should receive stronger review and senior approval. Routine, low-risk, and reversible decisions should normally be delegated.

For example, major capital expenditure may appropriately require several levels of authorization. A routine operational purchase within an approved budget should not require the same process.

Similarly, strategic policy changes may need executive approval, while day-to-day implementation decisions should generally remain with responsible managers.

This distinction allows organizations to maintain governance without creating unnecessary bureaucracy.

From Controlling People to Controlling Outcomes

Strong leaders gradually shift their attention from controlling every activity to controlling the conditions that produce the required outcome.

Instead of asking:
"Did you follow every step exactly as I would have done?"

They ask:
"Did we achieve the required result within the agreed standards, controls, budget, and timeline?"

This requires leaders to establish clear objectives, boundaries, authorities, performance indicators, and escalation criteria.

Employees then understand where they can decide independently and where management involvement is necessary.

This creates what may be described as **controlled autonomy.**

People are trusted, but not without boundaries. Decisions are delegated, but not without accountability. Management remains informed, but does not need to intervene continuously.

The Leader as an Enabler

Modern leadership increasingly requires leaders to remove obstacles rather than become another obstacle in the process.

This means asking practical questions:

- Are employees waiting unnecessarily for decisions?
- Are routine matters being escalated too far upward?
- Are approval limits realistic?
- Are managers reviewing work because of genuine risk or simply because they want personal control?
- Can employees explain clearly what they are authorized to decide?
- Do managers intervene primarily when performance deviates, or are they involved in every detail?

These questions often reveal inefficiencies that traditional process reviews overlook.

A highly capable employee working within an unnecessarily restrictive system may perform below his or her true potential.

Trust Does Not Mean Lack of Control

Some leaders hesitate to delegate because they associate delegation with loss of control.

But effective delegation does not remove control. It **changes the nature of control.**

Instead of controlling every action, leaders control through objectives, authorities, performance indicators, exception reporting, periodic reviews, and clearly defined escalation thresholds.

The organization becomes faster while management retains visibility over what matters.

This is particularly important as organizations grow. A leader who personally controls every important activity may succeed with a small team, but the same approach becomes a serious constraint when the organization expands.

The manager eventually becomes the bottleneck.

The Real Test of Leadership

Perhaps the strongest test of leadership is not how many decisions a leader personally makes, but **how effectively people can make good decisions without constant intervention.**

A successful leader builds capable teams, creates clear boundaries, delegates appropriate authority, establishes meaningful controls, and then gives people room to perform.

Control remains necessary.

But control should protect the organization, not paralyze it.

When every action requires approval, every decision moves upward, and every employee waits for instructions, an organization may look disciplined while quietly losing speed, creativity, and ownership.

The leadership paradox therefore carries a simple message:
More control does not automatically produce more performance.

Sometimes the strongest form of control is knowing **where to control, what to control, and when to step aside.**

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