

^{A3}
~~[TO BE INTRODUCED IN THE SENATE]~~

A

BILL

further to amend the Income Tax Ordinance, 2001

WHEREAS it is expedient further to amend the Income Tax Ordinance, 2001 (Ordinance No. XLIX of 2001), for the purposes hereinafter appearing;

It is hereby enacted as follows:-

1. Short title and commencement. - (1).- This Act may be called the Income Tax (Amendment) Act, 2025.

(2) It shall come into force at once.

2. Amendment of section 130 of the Income Tax Ordinance, 2001.— In the Income Tax Ordinance, 2001 (Ordinance No. XLIX of 2001), in section 130, in sub section (3),-

- (i) in clause (d), for the phrase, "an officer" a phrase ", a retired officer" shall be substituted and for the word, "in", the word "of" shall be substituted; and
- (ii) in clause (e), for the phrase, "an officer", a phrase ", a retired officer" shall be substituted and for the word, "in" occurring for the first time, the word "of" shall be substituted.

STATEMENT OF OBJECTS AND REASONS

The members of Appellate Tribunal exercise quasi-judicial powers and are required to be neutral. Being part of the service and acting as member of Appellate Tribunal Inland Revenue creates conflict of interest. In order to avoid bias and serve the true spirit of justice, there is need of this Bill.

2. The Bill has been designed to achieve the above purpose.

**SENATOR ZEESHAN KHAN ZADA
MEMBER-IN-CHARGE**