

From: **Asif Siddiq Kasbati** <asif.s.kasbati@professional-excellence.com>

Date: Sat, Dec 20, 2025 at 6:54 PM

Subject: TLQC3400= FST Input allowable even for payment after 180 days - LHC

## 590+ Taxes & Levies Quick Commentary – TLQC 3400

### A. BACKGROUND (BG)

1. This refers to the related Important TLQCs **in trail, blue, italic and double line (a) 610 of 30.10.2018 about ST Input allowable (i) even payment after 180 days by Banking Channel (ii) Purchases before Blacklisting (b) 3350 of 15.11.25** about Input tax OK, even if indirectly or remotely in furtherance taxable activity – ATIR
2. We also refer to several Other TLQC including (a) 3367 of 1.1.25 about FST Input Tax allowable on Wire & Cable - LHC (b) 3069 of 28.3.25 about Input tax is OK before Blacklisting, if Purchases with Section 73 Compliance – SCP (c) 3065 of 20.3.25 about Non-Resident's Franchise Royalty & Other Reverse Charge, etc Services Input Tax allowed (d) 3056 of 15.3.25 about No Input tax of Cement, Steel, etc for Construction –SHC (e) 3032 of 15.2.25 about Royalty, Franchise, Other Reverse charge input allowed – SHC 2nd Interim order (f) 2874 of 15.8.24 about Input Tax Adjustment on Hoteling & Vehicle – ATIR-MA (g) 2615 of 22.1.24 about Input Tax Adjustment for Leather, Tent, etc

### II. EXECUTIVE SUMMARY

The High Court dismissed the Department Reference Application u/s 47 of the Sales Tax Act, 1990, upholding the Tribunal's order allowing input tax adjustment despite delayed payment beyond 180 days u/s 73.

The Tax Department sought sales tax recovery for violation of Section 73 due to payments not made within 180 days. Tribunal allowed input tax claims but imposed a penalty.

### III. DETAILS

#### A. Reference

1. Further to KQU 3250 of 19.2.25, **an important matter**, we would inform you about [ST Act u/s 47 of CIR VS Prime Naalain \(Pvt\) Ltd, etc - STR 179840/2018 – LHC order of 1.12.25 in STR 179840/2018 \(Attachment 3400.1\)](#) in the ensuing paragraph, with emphasis in **bold & Underline** for quick reading in detail area.

This Reference Application has been instituted u/s 47 of the STA, 1990 assailing the order dated 15.8.17 ("impugned order") rendered by the ATIR

#### B. Admissibility of Input Tax Adjustment despite Delayed Payments u/s 73

Relevant facts are that the authorities below adjudicated recovery of sales tax against the Respondent on account of an alleged violation of Section 73, on the premise that **payments against the supplies were not made within the mandatory period of 180 days**. The matter eventually came up before the Tribunal, where by a majority view, the claim of input tax adjustment was allowed, however, penalty for making the payments beyond the statutory period was imposed; hence, this Reference Application has been filed, raising the following questions of law for consideration by this Court:-

*1. Whether under the facts and circumstances of the case, the learned ATIR has erred in law by ignoring that the provisions of section 73 of the sales tax act, 1990 are mandatory in nature, as consequences for non-compliance thereof are expressly mentioned in the said Act?*

*2. Whether under the facts and circumstances of the case, the learned ATIR has erred in law by ignoring that the provisions of section 73 of the Sales Tax Act, 1990 are non obstante, and penalty under item 16 of the Table of section 33 is in addition to, and is not an alternative to, the disallowance of input tax credit as specifically provided in the said section 73?"*

### **C. Learned Counsel for the Applicant /Tax Department Submissions**

Learned counsel for the Applicant contends that since the payment was made beyond the statutory period of 180 days, the input tax adjustment claimed by the Respondent had become inadmissible in terms of Section 73. It is argued that non-compliance with the mandatory timeline disentitles the Respondent-taxpayer from availing the corresponding input tax benefit.

### **D. Learned counsel for the Respondents / Taxpayers Submissions**

Learned counsel for the respondents, on the other hand, supported the impugned order.

### **E. LHC Deliberation - Entitlement to Input Tax Adjustment despite Delayed Payment u/s 73(2) — Settled Legal Position**

The legal question arising for determination in the present matter is whether, u/s 73(2), a registered recipient remains entitled to claim input tax adjustment in circumstances where the corresponding payment to the supplier has been made beyond the statutory period of 180 days. This issue is no longer res integra, having been already decided by a Division Bench of this Court in STR No.207/2016 titled "CIR Vs. M/s. Chawala Enterprises", vide order dated 16.10.18 (TLQC 610 of 30.10.18 in trail refers), categorically holding that where the payment has been effected through the prescribed banking channel, in strict conformity with the mandate of Section 73(1), and the sole lapse pertains to the delay in making such payment beyond 180 days period, the assessee can, at best, be penalized, but cannot be divested of the substantive right to input tax adjustment merely on account of delayed payment. The relevant portion of the aforesaid judgment is reproduced hereunder:-

*"9. Plain reading of section 73(2) shows that buyer is not entitled to claim input tax credit, adjustment or refund etc. if the payment of the amount is made other than the manner prescribed in sub-section (1) of Section 73. Proviso to sub-section (2) of Section 73 further postulates that in case of a payment against transaction on credit, the same is to be transferred within 180 days of issuance of tax invoices. In present case admittedly, payments were made through banking channel and in the manner prescribed in sub section (1) of section 73. Therefore, the respondent assessee was not disentitled for input tax adjustment under Sub-section (2) of Section 73. So far as the proviso to sub section (2) of section 73 is concerned, it is not case of the department that payments were for a transaction on credit. Therefore, the condition of 180 days was not applicable in this matter. In any case, when the payment has been made through banking channel as prescribed in Subsection (1) of Section 73 and the only lapse is of payment beyond 180 days, (in a credit transaction), even then the assessee could at best be liable for penalty under sub clause 16 of section 33 but cannot be denied input tax adjustment. Therefore, question No.2 is also answered against the applicant department."*

### **F. Final Disposition**

In view of the foregoing, the impugned Tribunal order (whereby input tax adjustment was allowed despite 180 days elapsed) does not suffer from any illegality or legal infirmity, therefore, the questions raised above are answered against the applicant-department and this Reference Application is dismissed.

### **IV. KC RECOMMENDATIONS**

In order to avoid such, The Associations pursue charges in IRIS system to avoid this allowance

### **IV. Further Details & Services**

Should you require any clarification or explanations in respect of the above or otherwise, or require Income Tax, Federal & Provincial Sales Tax or Withholding Tax Statement, Advisory, Return Filing or Review services, please feel free to email Mr Amsal at [amsal@kasbati.co](mailto:amsal@kasbati.co) with CC to [info.kasbati@professional-excellence.com](mailto:info.kasbati@professional-excellence.com), [asif.s.kasbati@professional-excellence.com](mailto:asif.s.kasbati@professional-excellence.com).

Best regards for Here & Hereafter  
Asif S Kasbati (FCA, FCMA & LLB)

## Managing Partner

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From: **Asif S Kasbati** <[asifskasbati@tax-excellence.com](mailto:asifskasbati@tax-excellence.com)>

Date: Tue, Oct 30, 2018 at 11:50 AM

Subject: *QC 610 - ST Input allowable (a) even payment after 180 days by Banking Channel (b) Purchases before Blacklisting*

### 1. Section 73

*Section 73 of the Sales Tax (ST) Act, 1990 is reproduced below in green & italics, which is important for this QC.*

#### *73. Certain transactions not admissible.*

*(1) Notwithstanding anything contained in this Act or any other law for the time being in force, payment of the amount for a transaction exceeding value of fifty thousand rupees, excluding payment against a utility bill, shall be made by a crossed cheque drawn on a bank or by crossed bank draft or crossed pay order or any other crossed banking instrument showing transfer of the amount of the sales tax invoice in favour of the supplier from the business bank account of the buyer:*

*Provided that online transfer of payment from the business account of buyer to the business account of supplier as well as payments through credit card shall be treated as transactions through the banking channel, subject to the condition that such transactions are verifiable from the bank statements of the respective buyer and the supplier.*

*(2) The buyer shall not be entitled to claim input tax credit, adjustment or deduction, or refund, repayment or draw-back or zero-rating of tax under this Act if payment for the amount is made otherwise than in the manner prescribed in sub-section (1), provided that payment in case of a transaction on credit is so transferred within one hundred and eighty days of issuance of the tax invoice.*

*(3) The amount transferred in terms of this section shall be deposited in the business bank account of the supplier, otherwise the supplier shall not be entitled to claim input tax credit, adjustment or deduction, or refund, repayment or draw-back or zero-rating of tax under this Act.*

*Explanation— For the purpose of this section, the term “business bank account” shall mean a bank account utilized by the registered person for business transactions, declared to the Commissioner in whose jurisdiction he is registered through Form STR 1 or change of particulars in registration database.*

*(Emphasis ours)*

### 2. CIR Vs Chawala Enterprises - Question of Law

*We are able to lay our hands on the unreported LHC order in STR No 207/2016 dated 16 October 2018 (Attachment 610.1), wherein the following questions were raised by the Commissioner Inland Revenue (CIR).*

*Q1. Whether the learned Appellate Tribunal (**Tribunal**) has failed to consider that respondent / registered person has claimed input tax adjustment against fake and flying invoices issued by the blacklisted / suspended units namely M/s A.N. Enterprises, M/s Master Team, etc.?*

*Q2. Whether the order passed by Tribunal is consistent with the provisions of sections 6,7,8,10,22,23,26 and 73 of the ST Act read with ST Rules, 2006?*

### **3. Decision Summary**

*3.1 That the tax period involved is July, 2008 to June, 2012, whereas the suppliers were blacklisted in July, 2013. Therefore, at the time when the supplies were made and invoices were issued, the suppliers were neither blacklisted nor it is shown that the invoices issued, had any direct nexus with the blacklisting order. The LHC in CIR vs. Tariq Poly Pack Pvt. Ltd. (2015 PTD 2256), has already decided similar issue in favour of tax payer (Refer to order para 7 of the order which is reproduced in the “Details” part).*

*3.2 Admittedly, payments were made through banking channel and in the manner prescribed in sub section (1) of section 73. Therefore, the respondent assessee was not disentitled for input tax adjustment under Sub-Section (2) of Section 73 is concerned; it is not case of the Department that payments were for a transaction on credit. Therefore, the condition of 180 days was not applicable in this matter. In any case, when the payment has been made through banking channel as prescribed in Subsection (1) of Section 73 and the only lapse is of payment beyond 180 days, (in a credit transaction), even then the assessee could at best be liable for penalty under sub clause 16 of section 33 but cannot be denied input tax adjustment (Refer to order para 9 of the order which is reproduced in the “Details” part).*

### **4. Details**

*Relevant excerpts from the LHC order are reproduced below in green italics:*

*7. so far as, **Question No.1**, is concerned, it is admitted position between the parties **that the tax period involved is July, 2008 to June, 2012, whereas the suppliers were blacklisted in July, 2013. Therefore, at the time when the supplies were made and invoices were issued, the suppliers were neither blacklisted nor it is shown that the invoices issued, had any direct nexus with the blacklisting order. This Court in CIR vs. Tariq Poly Pack Pvt. Ltd. (2015 PTD 2256), already held that the invoices, which were issued when the suppliers were not blacklisted or those invoices, which have no nexus with blacklisting order, cannot be held inadmissible for input tax adjustment. Therefore, Question No.1, is answered against applicant department.***

*8. Regarding **Question No.2**, it is again admitted on all hands, that the payments were made by the respondent assessee through banking channel, however, there was delay for than 180 days. The defendant claim is that due to this delay input tax adjustment is not available under section 73(2) of the Act. We have carefully considered this argument. The relevant provision of Sub-section 2 of section 73 of the Act for convenience is reproduced hereunder:-*

*“(2) The buyer shall not be entitled to claim input tax credit, adjustment or deduction, or refund, repayment or draw-back or zero-rating of tax under this Act if payment for the amount is made otherwise than in the manner prescribed in sub-section (1), provided that payment in case of a transaction on credit is so transferred within one hundred and eighty days of issuance of the tax invoice.”*

9. Plain reading of section 73(2) shows that buyer is not entitled to claim input tax credit, adjustment or refund etc. if the payment of the amount is made other than the manner prescribed in sub-section (1) of Section 73 of the Act. Proviso to sub-section (2) of Section 73 of the Act further postulates that in case of a payment against transaction on credit, the same is to be transferred within 180 days of issuance of tax invoices. In present case admittedly, payments were made through banking channel and in the manner prescribed in sub section (1) of section 73 of the Act. Therefore, the respondent assessee was not disentitled for input tax adjustment under Sub-Section (2) of Section 73 is concerned; it is not case of the department that payments were for a transaction on credit. Therefore, the condition of 180 days was not applicable in this matter. In any case, when the payment has been made through banking channel as prescribed in Subsection (1) of Section 73 of the Act and the only lapse is of payment beyond 180 days, (in a credit transaction), even then the assessee could at best be liable for penalty under sub clause 16 of section 33 of the Act but cannot be denied input tax adjustment. Therefore, Question No.2 is also answered against the applicant department.

10. For reasons discussed in the preceding paras, this **reference application is admitted.**

Best regards

Asif S Kasbati (FCA, FCMA & LLB)

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Date: Mon, Nov 17, 2025 at 6:21 PM

Subject: TLQC3350= Input tax OK, even if indirectly or remotely in furtherance taxable activity - ATIR

## **I. BACKGROUND (BG)**

1. This refers to the related Important TLQCs **in trail blue, italic and double Line** (a) 3236 of 13.8.25 about Electricity & Gas Input to Factory Labour Colony is allowable - SCP (b) 3065 of 20.3.25 about Non-Resident's Franchise Services Input Tax allowed (c) 3056 of 15.3.25 about No Input tax of Cement, Steel, etc for Construction –SHC

2. We also refer to several Other related TLQCs including (a) 3223 of 30.7.25 about Input Tax & Alleged Fake Flying Invoices - SCP order against Department (b) 3069 of 28.3.25 about Input tax is OK before Blacklisting, if Purchases with Section 73 Compliance – SCP (c) 2906 of 21.9.24 about 6M Input Adjustment limit will extend, if RP win – SHC Interim order & KCV (d) 3032 of 15.2.25 about Royalty, Franchise, Other Reverse charge input allowed – SHC 2nd Interim order (e) 2874 of 15.8.24 about Input Tax Adjustment on Hoteling & Vehicle – ATIR-MA (f) 2615 of 22.1.24 about Input Tax Adjustment for Leather, Tent, etc

## **II. EXECUTIVE SUMMARY**

The issue in this case revolves around the interpretation of Section 8(1)(h) and 8(1)(f) of the STA 1990. The registered person's argument that input tax credit is admissible on goods that contribute indirectly or remotely towards the furtherance of taxable activity is supported by various court judgments. There is no specific and elaborative contention of the department on multi uses of goods purchased by the registered person. Department has not inspected the goods used and there is no report on record. There is nothing against contention of registered persons purchased and used articles helped in the process of Textile activity, citation referred below support contention of registered persons.

Hence, Input tax against goods that contribute directly or indirectly and even remotely towards furtherance of taxable activity is allowed by ATIR, Multan.

## **III. DETAILS**

### **A. Reference and Issue**

1. Further to KQU 3646 of 12.11.25, **being an important matter**, we would inform you about [A.N textile Mills Ltd VS CIR, AUDIT-I, LTO, Multan, etc - STA 135/MB/2023 - ATIR, Single Bench Multan\\*](#) (**Attachment 3350.1**) in the ensuing paragraph, with emphasis in **bold & Underline** for quick reading.

2. The appeal filed by the appellant/taxpayer against the order dated 16.1.23 passed by the learned CIR (Appeals-II), Multan (CIRA).

## **B. Brief Facts**

1. Brief facts as eminent from Taxation Officer order are that scrutiny of the appellant's sales tax returns for the tax period 07-2021 to 11-2021 transpires that input tax adjustment against certain purchases of goods allegedly having description as per declared HS code of iron/steel sheet piling, enameled copper wires, tubes/pipes iron or steel, vehicle parts and accessories, instruments apparatus listed in the impugned order, was claimed which, as per impugned Order, not allowed under the provisions of Section 8(1)(h) & 8(1)(f) of the STA 1990, hence, the demand of sales tax of Rs 389,817 along with penalty u/s 33 [sr. 5] and a default surcharge was created.

2. Feeling aggrieved by the said treatment, the registered person went on appeal before CIRA, Multan who vide order dated 16.1.23 confirmed the impugned order. Being dis-satisfied, the appellant/taxpayer preferred 2nd appeal before this Tribunal on the following grounds:

## **C. Grounds of Appeal**

1. That the denial of input tax credit or, as the case may be, input tax refund on items/goods used in the establishment/operation of the manufacturing facility/premises of a registered person meant for the purposes of taxable supplies made or to be made by the registered person is ultra vires the provisions of the STA 1990, as well as the fundamental rights enshrined under the Constitution.

2. That, although the alleged goods are not directly used for manufacturing taxable goods, they are indirectly used for the progress, promotion, advancement, and enhancement of business activity. **There is nothing emphatic in the Act that strictly provides for 'direct use of any goods or services' in the manufacturing process of taxable goods for the purpose of claiming input tax credit or adjustment.** Therefore, the recovery of the already refunded amount is highly illegal and unjustified. Reliance is placed on the judgment of the Honorable SCP in a case reported at PTCL 2007 CL 565 and the judgment of the Honorable ATIR, Lahore reported as PTCL 2022 CL 709.

3. That, nevertheless, the provisions of Section 8(1)(a) of the STA 1990, authorize deduction for all such input tax that relates to goods that contribute directly or indirectly and even remotely towards the furtherance of taxable activity. Hence, any taxable purchases that are solely used within the business premises of the appellant for manufacturing taxable goods are available for adjustment. Reliance is placed on the judgment of the Honorable ATIR, Lahore reported as PTCL 2012 CL 475.

4. That, in similar situations and identical circumstances, the Honorable Peshawar High Court, Peshawar, and the SHC, Karachi, in cases reported as 2005 PTD 2012 and PTCL 2006 CL 673, have held that **machinery spare parts and lubricants are used to facilitate the production/manufacturing of the end product.** Therefore, the appellants could claim input tax credit on machinery spare parts and lubricants, even if they are not direct constituents and integral parts of the textile yarn/end product.

5. That the most relevant and latest judgment of the Honorable High Court, Lahore, passed in the case of M/s Coca-Cola Beverages Pakistan Ltd VS The Customs, Excise and Sales Tax Appellate Tribunal and others, reported at PTCL 2018 CL 348, wherein it was held that the **acquisition of accessories, spare parts, tires, and batteries of delivery vans**, which are used for the purpose of taxable supplies, is different from the vehicles themselves. They would not fall within the exclusion made by SRO No. 578(1)/1998 and would be eligible for the benefit of input tax adjustment.

6. That it is not out of question to mention here that no condition of direct relationship of input goods to the manufacturing of finished goods is provided in Section 8(1)(a) of the Act. **However, the condition of its use for the purpose of making taxable supplies is specified therein, and the appellant does qualify for entitlement to input tax credit on the goods in question, as the same are not used for any purpose other than for taxable supplies, because all supplies made by the appellant are**

*restricted to taxable supplies only.* Reliance is placed on the judgment of the Honorable ATIR, Lahore reported as PTCL 2014 CL 194.

7. That, in order to determine whether input tax is admissible in a particular case, it has to be seen whether the goods were used for the 'purpose' of taxable supplies. It is not necessary that they should be an integral part thereof. Once a registered person establishes that the goods in respect of which he claimed input tax adjustment were used for the 'purpose' of taxable supplies, he would be entitled to the refund of input tax. Reliance is placed on the judgment of the Honorable SHC, Karachi reported as PTCL 2006 CL 673.

8. That, under the **scheme of VAT mode of taxation**, a taxpayer enjoys proprietary interest/right of deduction of input tax from output tax. Input tax is the property of the buyer, which is paid to the supplier so that the same can be deducted at the time of supply of goods by the buyer. Restricting a buyer from deducting input tax from output tax impinges on the right of property (input tax) guaranteed to the taxpayer under the Constitution (Articles 23 and 24) and thus cannot be sustained.

9. That, neither any charge of tax fraud or willful default nor charge to defraud the government has been leveled on the appellant and there is plenty of law available that in the absence of any allegation in respect of the deliberate or willful default, imposition of default surcharge and penalty is not justified. Reliance is placed on judgments of Hon'ble SHC, Karachi in case of M/s. Nizam Impex (Pvt.) Ltd reported as (PTCL 2014 CL 426), judgment of SCP in case of M/s. D.G. Khan Cement Factory Ltd reported as (PTCL 2004 CL 224) and judgment of ATIR, Lahore in case of M/s. K.B. Enterprises, Faisalabad reported as (2019 PTD 56).

10. Nevertheless, the appellant carves his right to add any fresh ground(s) at the time of hearing besides placing any valid incriminating evidence/documents."

#### **D. Arguments**

AR argued that Order of the learned CIRA is bad in law and against the facts of the case. On the other hand, learned DR appearing on behalf of the Respondent has fully supported the impugned order in appeal.

#### **E. CIRA Findings**

1. "In view of what has been discussed above OIR has disallowed input tax credit in accordance with the clear provisions of Section 8(1)(h) Perusal of the above re-produced provisions of Section 8(1)(h) stipulates a clear understanding that input tax credit against certain specific goods have been disallowed by the legislature in unambiguous words by explicitly mentioning and specifying the goods in plain words against which input tax credit is not admissible. In terms of statutory interpretation plain words are to be given their ordinary meaning and if they are clear and unambiguous, hence, provisions of Section 8(1)(h) are to be applied as such and there is no need to interpret the same in order to discover the intent of the legislature or application of the law; reliance is placed on [ (2016) 113 TAX 261 (H.C. Kar.)] and [ (2016) 114 TAX 110 (H.C. Lah.)] / **Hon'ble Supreme of Pakistan in the case reported as [2001 SCMR 838]** reiterated a well-established legal doctrine as quoted below:

"It is well-settled proposition of law that a thing required by law to be done in a certain manner must be done in the same manner as prescribed by law or not at all."

2. In view of what has been discussed above OIR has disallowed input tax credit in accordance with the clear provisions of Section 8(1)(h) & 8(1)(f), therefore, feels no merit to interfere in the impugned order, hence the same is **confirmed**."

#### **F. ATIR Deliberations**

1. We find that the key issue in this appeal is whether the registered person is entitled to claim input tax credit on certain purchases of goods, including iron/steel sheet piling, enameled copper wires, tubes/pipes, iron or steel, vehicle parts and accessories, and instruments apparatus.

2. The registered person argues that the denial of input tax credit on these goods is ultra vires the provisions of the STA 1990, and the fundamental rights enshrined under the Constitution of Pakistan. The registered person also relies on various court

*judgments to support its claim that input tax credit is admissible on goods that contribute indirectly or remotely towards the furtherance of taxable activity.*

*3. The CIR (Appeals) confirmed the impugned order, holding that the input tax credit was disallowed in accordance with the clear provisions of Section 8(1)(h) and 8(1)(f) of the STA 1990.*

***4. The issue in this case revolves around the interpretation of Section 8(1)(h) and 8(1)(f) of the STA 1990. The registered person 's argument that input tax credit is admissible on goods that contribute indirectly or remotely towards the furtherance of taxable activity is supported by various court judgments. There is no specific and elaborative contention of department on multi uses of goods purchased by the registered person. Department has not inspected the goods used and there is no report on record. There is nothing against contention of registered person purchased and used articles helped in process of Textile activity, citation referred below support contention of registered person.***

*5. The judgments relied upon by the appellant, including the judgment of the Honorable SCP in PTCL 2007 CL 565 and the judgment of the Honorable ATIR, Lahore in PTCL 2012 CL 475, suggest that input tax credit is admissible on goods that are used for the purpose of taxable supplies, even if they are not directly used in the manufacturing process.*

### ***G. Decision and Conclusion***

*In view of the above findings and analysis, I decide to **accept** the appeal and set aside the orders passed by the authorities below. The denial of input tax credit on the goods in question is not justified, and the appellant is entitled to claim input tax credit on these goods.*

### ***IV. FURTHER DETAILS & SERVICES***

*Should you require any clarification or explanations in respect of the above or otherwise, or require Income Tax, Federal & Provincial Sales Tax or Withholding Tax Statement, Advisory, Return Filing or Review services, please feel free to email Mr Amsal at [amsal@kasbati.co](mailto:amsal@kasbati.co) with CC to [info.kasbati@professional-excellence.com](mailto:info.kasbati@professional-excellence.com), [asif.s.kasbati@professional-excellence.com](mailto:asif.s.kasbati@professional-excellence.com).*

*Best regards for Here & Hereafter  
Asif S Kasbati (FCA, FCMA & LLB)*