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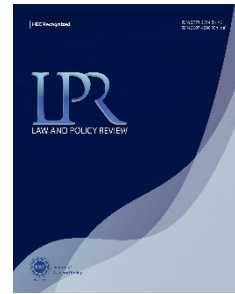
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Delegated Legislation in the Light of Taxation Laws: A Case Study of Pakistan

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Abstract

When legislative authority is granted to bodies other than the legislature, the legislation created by these bodies is referred to as delegated legislation (Singh, [2023](#)). Legislation is the primary job of the people's representatives, called legislature. The need for delegated legislation in taxation laws arises due to evolving social norms and advancements in technology, such as the introduction of online filing of tax returns. These rapid changes have overburdened the legislatures and also exposed the lack of technical knowledge, prompting the transfer of legislative powers to the sub-ordinate departments of the government. This study employs an exploratory research methodology to investigate the concept and role of delegated legislation in the area of taxation laws in Pakistan. The area is explored based on the relevant laws, court decisions, and published articles. The role of delegated legislation in the context of taxation laws, misuse of authority, and discretionary powers exercised by the authorities is probed. The findings demonstrate that the provision for delegated legislation in the 1973 Constitution of the Islamic Republic of Pakistan was included with a specific purpose and is subject to certain restrictions. Under the taxation laws of Pakistan, the powers can be delegated to subordinates to achieve certain goals. The lawmakers establish the structure, and authorize the executives to make their own rules for smooth functioning, provided they remain within the boundaries defined by the legislature. Through delegation of powers, the function can only be performed by the officer of a certain rank. It is pertinent to mention that the authority to delegate powers can never be further delegated to any person.

Keywords: delegated legislation, tax, misuse of authority, rule of law

Introduction

Nowadays, the functions of the government have significantly expanded as the states have been evolved into welfare states. Due to rapid changes, it has

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become difficult for the legislatures to enact so the dependency on government departments and agencies has been increased. As envisaged under Article 241 of the Pakistan Constitution, the statute makes the body and executives fill it with rules, principles, and bylaws. Delegated legislation has been defined in various ways by different jurists. According to Halsbury's Laws of England subordinate legislation is defined as “when an instrument of a legislative nature made by an authority in the exercise of a power delegated or conferred by the legislature” (Dhanjal, [2020](#), Definition section). Black's Law Dictionary defines delegation as “the act of entrusting a person with power or empowering him to perform on behalf of the person who has provided him that power or to serve as his agent or representative” (Dhanjal, [2020](#), Definition section). Delegated legislation, also known as secondary or subordinate legislation, includes regulations, rules, and orders (Pywell & West, [2023](#)). The delegated legislation may be in the form of rules, regulations, and bylaws. The rules are made by the federal government through the ministry to give effect to various provisions of the Parent Act. Rules are made for the smooth functioning of the relevant body. The federal government can also make regulations to govern specific sectors or industries, but shall not be inconsistent with the provisions of the Parent Act.

Taxation is one of the core functions of the government. The tax laws consist of the *Income Tax Ordinance (ITO)*, 2001, the *Sales Tax Act (STA)*, 1990, the *Federal Excise Act (FEA)*, 2005 and the *Customs Act (CA)*, 1969. Sections 10 and 11 of the ITO, 2001, Section 32 of the STA, 1990, Sec. 29 of the FEA, 2005, and Sec. 5 of the CA, 1969 deal with the delegation of powers to subordinates. Judicial activism clarifies that the powers can only be delegated by the competent authority, only for the roles that have been assigned to him. The law confers upon the board or the chief commissioner the delegation of powers however, the commissioner can delegate powers after prior approval from the Board. Taxation laws are applied to generate revenue for the state and used as a tool to implement government policies as well. Legislatures have included the provisions of delegated legislation in the Constitution and substantial laws. The scope of such powers is narrow and limited and only an authorized person can exercise such powers. Any such act that deviates from the parental law is beyond the jurisdiction and declared ultra vires. The provisions are included in the taxation laws but the principle of the rule of law prevails, and any act done by misuse of authority is set aside and declared void by the courts. The problem arises

when the executives deviate from the intent and spirit of legislatures, behind the transfer of delegated authority. Do the executives use this authority as intended by the legislatures?

The concept of delegated legislation is explored in light of Pakistan's taxation laws. The relevant case laws are discussed to determine the true meaning of delegation of powers under tax laws. It is observed that legislation is the core function of the legislatures, but due to administrative complexities, legislatures delegate some of their functions to executives for the smooth functioning of business. The powers of delegation can never be further delegated and only certain functions are shifted to achieve the true spirit of the act. The misuse of powers by executives can never be neglected and that authority is being checked by the judicial wing of the state, and any act beyond the authority is declared *ultra vires* and invalid.

Literature Review

The Need for Delegated Legislation

When all powers are vested in the hands of a few people, it often leads to misuse and conflict of interest, ultimately undermining the true purpose of the law. The only solution is to transfer such powers to relevant bodies or persons to achieve legislation purposes in the true sense (Dandekar, [2023](#)). The powers delegated must be in line with the purpose for which the law is made. Any deviation from delegated authority results in the act *ultra vires* to the parent act, and therefore void and invalid. Sjarif ([2023](#)), explores that delegated legislation is a key to the rule of law. The main purpose of the legislation is incomplete until and unless the powers are delegated to subordinates to fill the operational gaps. The practical needs are in favour of delegated legislation. Due to the complex government functions, the legislature's goal cannot be achieved without empowering the administrative bodies of the government. The rules and regulations are complex and Parliament lacks expertise, passing a bill takes a long time and is useless in emergencies, lastly, it is difficult to amend the laws made by the Parliament without the consent of the Senate, the National Assembly, and the President (Munir, [2021](#)). Delegated legislation is beneficial for the people when properly structured and within the parameters determined by the legislatures. However, if the power is unstructured, it can lead to adverse outcomes. Therefore, it is essential that the other organs of the state,

particularly the judiciary, must keep check on the rules made by the executive, such as the judicial review by the Courts (Rana et al., [2024](#)).

Delegated Legislation and the Constitution

The Constitution of the Islamic Republic of Pakistan outlines the fundamental legal and governmental structure of the country. Article 98 contains specific aspects of the federal and provincial government powers. It states, “Parliament may by legislation grant functions to officials or authorities under the Federal Government on the Federal Government's recommendation” Article 98 determines what powers a Provincial Government has in terms of its executive authority. In instances where both levels have law-making mandates, they will use their executive authorities based on the division of powers as contained in the constitution. The delegated legislation is authorized by any house of parliament with the check and balance by the relevant ministry, but none of them has ever declared any rule, regulation, or bylaws ultra vires. However, the Supreme Judiciary has laid down certain principles and the said rules and regulations are declared void and ultra vires if they do not follow those principles (Munir, [2021](#)).

The Islamabad High Court has set the parameters for the delegated legislation. These include, Delegated legislation must be within the permissible limits of the parent statute and, it must not exceed beyond the mandate of the parent statute and, it must not be more than the jurisdiction conferred by the parent statute and, it must not be in conflict with parent statute or the Constitution. Hence, while framing rules and regulations in the exercise of authority conferred by parent statute, the rules framing authority should not assume the role of Parliament and attempt to amend provisions of parent statute through delegated legislation (Pakistan Broadcasters Association v. Federation of Pakistan through Secretary of Information, Islamabad, [2024](#)).

Delegated Legislation and the Taxation Laws

As stated in Section 8 of the FBR Act 2007, the Board may, subject to the conditions it determines necessary, delegate any of its functions and powers to any Government agency, Chairman, or any member or employee duly appointed under this Act.

The above section talks about delegation within the FBR. This segment permits the board to delegate its powers and functions to its employees and

officers, thus facilitating the administration and enforcement of tax laws. The process of delegating authority is designed to be such that different tasks can be allocated among various levels so that FBR operates smoothly with the ability to respond quickly to demands made by the tax administration. Delegation processes ensure that some tasks are distributed among various levels to operate seamlessly and efficiently while handling demands from taxation offices.

The court clarified that the powers can only be delegated by the competent authority. In the case of *Premier Industrial Chemical Manufacturing v. The Commissioner Inland Revenue*, the letter for the selection of audit of the taxpayer was signed and issued by the Chief Taxpayer auditor without seeking approval from the FBR. No specific notification was issued for the delegating powers under audit provisions in favor of Member (Audit). The Counsel for FBR gave assurance to the Court that on re-initiation of the audit process afresh, the FBR would reconsider the question of delegation of power (*Premier Industrial Chemical Manufacturing v. Commissioner Inland Revenue*, [2013](#)).

Income Tax Ordinance, 2001.

By a written order, the Commissioner [subject to sub-section (1A)] may transfer all or any of the powers or functions granted to the Commissioner under this Ordinance to any [Officer of Inland Revenue, subordinate to the Commissioner], with the exception of the delegation power. (*Section 210 of the ITO 2001*)

When an Inland Revenue officer or a special audit panel appointed under subsection (11) of section 177 exercises a Commissioner-related power or performs a Commissioner-related function by virtue of an order under section 210, the action or function will be regarded as having been carried out by the Commissioner. (*Section 211 of the ITO 2001*)

Sections 210 & 211 of the Income Tax Ordinance (ITO), 2001 lay down provisions concerning the power and duties of tax authorities especially regarding the delegation of power and instructions to subordinates. These sections assist in making rules governing taxation easier, as they allow senior personnel in the taxation office to delegate authority and provide guidance to ensure that there is uniformity in the application of taxes.

Section 210 permits the Commissioner of Inland Revenue (CIR) or Commissioner of Income Tax (CIT) to delegate any power or function

under his jurisdiction, with respect to his sub-ordinate officers. For this purpose, said delegate must be made in writing form only, intending thereby to manage workload better as well as efficient administration through internal revenue laws. However, this delegated authority will always come with subject to certain limitations upon which these officers should act.

Section 211, allows FBR, Chief Commissioner / Commissioner of Income Tax to provide instructions, directions, and guidelines to the subordinate tax officers. These instructions are meant as guidance for officers in performing their duties and also ensuring uniformity and consistency of tax laws.

In the case of *Allied Bank Limited v., The Commissioner of Income Tax*, according to section 120 of the Ordinance, the petitioner's income tax return for the 2013 tax year was considered an assessment order. The Additional Commissioner of Inland Revenue then sent the petitioner a show-cause notice in accordance with section 122(5A) of the Ordinance. The court raised an issue of whether an authority of levying tax can be delegated below the rank of commissioner. Is it possible for any authority lower than that of a Commissioner to be given the legal duty of "consideration" that the legislature put on the Commissioner in section 122(5A) of the Income Tax Ordinance, 2001? The court explained that, in accordance with Section 210 of the Ordinance, the legislature has expressly given the Commissioner the authority to assign all or any of the responsibilities or powers granted to him by the Ordinance—aside from the delegation power—to any Inland Revenue officer who reports to him. Section 210(1A) of the Ordinance addresses any uncertainty surrounding the delegation of the powers granted under section 122(5A), clearly stating that an official of Inland Revenue cannot be granted the authority to change an assessment order. (*Allied Bank Limited v. The Commissioner of Income Tax*, [2023](#)).

The Sales Tax Act, 1990

The Board may designate or authorize any Additional Commissioner in Land Revenue or Deputy Commissioner in Land Revenue to exercise any of the powers of a Commissioner in Land Revenue under this Act by publishing a notice in the official Gazette, subject to any restrictions or requirements that may be mentioned therein (Section 32 of the Sales Tax Act 1990).

Section 32 of the Sales Tax Act, 1990 explains the delegation of power among different officers of Inland Revenue. This delegation of power came under certain limitations and conditions as mentioned in the act. Besides these powers delegated to any officer, the said act also bars the officer from further delegating such powers to any other officer subordinate to him. The delegation of this power is to see that uniformity and consistency are adhered to across the country with strict implementation of the Sales Tax Act, of 1990. In such a case, in tax legislation like the Sales Tax Act, 1990 powers may be delegated to designated officials who would have authority to impose penalties and fines on non-compliance or violation of sales tax provisions.

In the case of Zaver Petroleum Corporation Limited v. Federal Board of Revenue & Another the court answered the question of jurisdiction of delegated legislation. The petitioner is a listed joint stock public limited company and has assailed respective show cause notices issued by the Inland Revenue Officer on the ground that the officer who has issued the same is not vested with the power or jurisdiction of adjudication under the Sales Tax Act, 1990. Questions before the High Court were as to "Who is legally competent/vested with power and jurisdiction to issue show cause notice under S. 11 of the Act? The court decided that section 32 confers upon the Board or the Chief Commissioner, the delegation of power. The Commissioner, however, can exercise powers subject to the approval of the Board (Zaver Petroleum Corporation Limited v. Federal Board of Revenue & Another, [2016](#)).

Federal Excise Act 2005

“The Board may, by notification in the official Gazette and subject to such limitations or conditions as may be specified therein, empower by name or designation, any [Additional Commissioner Inland Revenue] or [Deputy Commissioner Inland Revenue] to exercise any of the powers of a [Commissioner Inland Revenue] (Section 29 of the federal excise act 2005).

Section 29 of the Federal Excise Act 2005 describes the concept of delegated authority in the department for better and more efficient administration. Like other acts, the Federal Excise Act also delegates powers to certain officers and sanctions them to do certain tasks. The delegated authority would not only help different departments to work properly but also play a vital role in the true implementation of the laws and

regulations of the said department. The FBR may issue regulations or notifications to outline the procedures and scope of delegation. It can also delegate certain powers to subordinate officers under this act.

Although delegation is allowed, it is subject to certain conditions. In the case of *Haq Bahu Sugar Mills Pvt Limited v. Federation of Pakistan*, the court clarified the jurisdiction of the income tax authorities. The Tax Authorities transferred the case of assesses from the Regional Tax Office to the Large Tax Unit (LTU) in the respective area but it was again transferred to the Regional Tax Office, without informing the petitioner. The plea raised by the assesses was that the re-transfer order was passed without issuing any notice and granting any opportunity for a hearing. After the transfer of jurisdiction by authorities, the case of assesses was proceeded by LTU, as was clear from various letters appended to the petition. It was held that the Authorities under S. 209 of the Income Tax Ordinance, 2001, Ss. 30 & 31 of the Sales Tax Act, 1990, and S. 29 of Federal Excise Act, 2005, did not have absolute jurisdiction to transfer or re-transfer cases (*Haq Bahu sugar Mills Pvt Limited v. Federation of Pakistan*, [2016](#)).

The Customs Act of 1969

The Board may, by notification in the official Gazette and subject to such limitations or conditions as may be specified therein, empower by name or designation (a) any Additional Collector of Customs or Deputy Collector of Customs to exercise any of the powers of a Collector of Customs under this Act (Section 5 of the Customs Act 1969).

The Federal Board of Revenue (FBR) is responsible for appointing various categories of Customs Officers in Pakistan. These officers are appointed to facilitate effective administration and enforcement of Customs laws within the country. Such specific appointments allow the customs officers, appointed under this section certain powers for efficiency in their work. Furthermore, the Federal Board of Revenue has been granted exclusive power to appoint personnel impartially by delegating some special roles to Customs Officers. To ensure effective administration of customs law across different regions it delegates certain powers pertaining thereto. The Board is empowered under the said section to delegate powers of Collectors to an Additional Collector or Deputy Collector and a Deputy

Collector or Assistant Collector may do likewise concerning any power conferred upon an Additional Collector.

The delegation of powers to customs officers is explained in the case of *Haji Muhammad Aslam v. Director General Pakistan Coast Guards*. It was held that. The provision of S.6 of the Customs Act, 1969 related only to the delegation of powers to facilitate the performance of functions and duties under the Act but did not provide for the appointment of a Customs Officer. Such powers could be delegated not necessarily by reference to the designation or rank of Customs Officer, but by numeration, definition, or description of power itself (*Muhammad Aslam v. Director General Pakistan Coast Guards*, [2012](#)).

Material and Methods

What role delegated legislation has played under the taxation laws of Pakistan? An exploratory qualitative analysis technique is used based on the primary and secondary data. The comparative analysis of the delegated legislation is conducted in the area of taxation laws. Data is collected from primary sources such as statutes and case laws, and secondary sources include books, articles, and online sources. Qualitative analysis is done based on the available material. The scope of our study is confined to taxation law.

Results and Discussion

Delegated legislation has become inevitable in today's advanced and technological world. The constitution of Pakistan permits the parliament to delegate its powers, on the recommendation of the executives. The functions delegated shall be within the limits provided in the parent act. While framing rules and regulations in the exercise of the powers, the authority shall not attempt to amend the provisions of the parent statute. Any act which is contrary to the constitution and statute will be invalid and of no effect.

The powers can only be delegated by the competent authority and certain conditions may be assigned. It is widely acknowledged that the integrity and upkeep of the constitutionally mandated system of government depend on Congress's inability to grant the President legislative authority (Freedman, [1976](#)). Any act outside the limits will be declared ultra vires and held void by the courts. The appropriate agency must be legally able to take action with the matter at hand (Craig, [1998](#)). The Board may authorize

the chief commissioner to transfer his functions to the subordinates for distribution of workload, but only to the officers of inland revenue. The commissioner can also give instructions and direction to his subordinates for the accomplishment of certain goals. The delegation of powers must be in writing by mentioning the name or designation of the subordinate officer. Only those functions can be delegated that are permitted, any unauthorized act has no value in the eyes of the law and is not enforceable. The purpose for which the subordinate is empowered must be considered while performing any function and must be within the defined limits. The purpose of law is to simplify the regulations but its implementation leads to over-regulations and complicates the compliance for businesses. So, the delegated regulations must be aligned with the settled principles of legislation (Saragi et al., [2024](#)).

The results show that the delegated powers are often used inadvertently and the orders taken by the executives are set aside by the Superior Courts. Most of the time the power is exercised by the officers, who are not authorized as per the spirit behind the principle of delegated legislation and intent of the legislatures, ultimately this leads to the misuse of authority and set aside by the judiciary. It is evident from the Haq Bahu Sugar Mills case that the powers are delegated for smooth functioning of the department and to facilitate the taxpayer only. The change of jurisdiction without showing cause and giving opportunity of hearing to taxpayer is *ultra vires*, and the officers are not empowered to transfer the jurisdiction. In the case of Zaver Petroleum Corporation Limited, it was held that the commissioner can exercise the power subject to the approval of the Board.

Conclusion

Section 8 of the Federal Board of Revenue Act, 2007, Section 210 of the Income Tax Ordinance, 2001, and Section 32 of the Sales Tax Act, 1990 empower the Board and the chief commissioner of Inland Revenue to delegate their functions to their subordinates. Delegated legislation is unavoidable in this rapidly changing world. Law must evolve to combat the speedy changes in the social and economic activities of mankind. Taxation is a vital branch of the government. It is the major source of revenue for the state and also a valuable tool to implement government plans and economic policies. For the smooth functioning of the department and adequate distribution of workload, the provision of delegated legislation has been included in the taxation laws of Pakistan. The Board and the Commissioner

can delegate their specific functions to the subordinates, subject to certain limits. The scope of such powers is narrow and the officer to whom powers or functions have been delegated shall perform his duty within the assigned limits, any act beyond the authority will be ultra vires and any such order can be set aside by the Courts.

In a nutshell, the constitutional dream of establishing the rule of law can never be achieved if excessive law-making is done by delegating powers to the executives. Because most of the time the executives cross the parameters set by the constitution and the unconstitutional secondary laws dominate the legal arena (Munira, [2022](#)). The process of Parliamentary scrutiny can play an important role in minimizing the inappropriate usage and abuse of delegated legislation (Chng, [2023](#)). Under Taxation laws the power is delegated to the Board and Chief Commissioner Only, However Commissioner can exercise this by prior approval from the Board. Most of the time the power is exercised inadvertently and unauthorized persons use this, which is ultimately set aside by the honorable Courts. Legal Principles are established with certain intent, the act deviating from the scope results in problems instead of solution. Similarly the misuse of authority is witnesseth in Taxation laws that only wasted the time and added misery to the taxpayers.

Recommendations and Suggestions

The following recommendations are proposed to the legal fraternity:

- The excessive use or practice of delegated legislation leads to an increased dependence on the delegated authorities and ultimately fails to fulfill its purpose, therefore the excessive delegation should be discouraged.
- The law made by an authority other than the parliament should be subject to scrutiny by the parliament.
- The law made by the executives must be consistent with the parent law and must not undermine its true spirit and purpose.
- The law made through the delegation of powers must avoid the substantive and procedural ultra vires acts.
- Delegated powers must be exercised properly and not misused by the authorities.

- The department should regularly arranged trainings regarding the duties and authorities of its officers.
- The Parliamentary committees must be vigilant and disallow any subordinate legislation that contradicts the spirit and purpose of the delegated authority.
- The constitution is a tree, parent acts are its branches, and the subordinate laws are the branchlets. If the branchlets exaggerate toxic fruits, they will not bring any benefits to human life, rather they may cause harm. To establish a country where all the citizens are protected by law, it is mandatory to maintain the basic provisions of the constitution.

Conflict of Interest

The authors of the manuscript have no financial or non-financial conflict of interest in the subject matter or materials discussed in this manuscript.

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Data availability is not applicable as no new data was created.

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