

**Pakistan Information Commission**  
**Government of Pakistan**

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**In the Pakistan Information Commission, Islamabad**

**Appeal No. 1222-07/21**

**Jamil Akhter Baig**

**(Appellant)**

**Vs.**

**Federal Board of Revenue**

**(Respondent)**

**Order**

**Date:** November 17, 2021

**Zahid Abdullah:** Information Commissioner

**A. The Appeal**

1. The Appellant filed an appeal, dated July 27, 2021, to the Commission, stating that he submitted an information request to Chairman, Federal Board of Revenue on July 05, 2021 under the Right of Access to Information Act 2017 but did not receive the requested information from the public body.
2. The information sought by the Appellant is as under:-

*“We may bring to your kind notice that the Lahore Tax Bar Association is the largest Tax Bar of Asia which comprises upon more than 5,000 voter members. It is the duty of the Tax Bar to cater the issues of its members and interact with FBR on those issues where it needs be. We trust that FBR will definitely resolve the problems and issues being faced by our Members.*

*In this continuation, you are aware that Taxation Officer has legal jurisdiction under the Worker Welfare Ordinance, 1971 and Income Tax Ordinance, 2001 to collect the worker welfare fund from every Industrial Establishment having declared its income not less than Rupees one hundred, thousand. Each Industrial Establishment is required to pay Worker Welfare Fund 2% of its total income as envisaged in section 4 of the Worker Welfare Ordinance, 1971. This worker welfare Fund being collected u/s 4 of the Ordinance from the Industrial Establishments is the main source of receipts of Fund as provided in Schedule A of the Worker Welfare Rules, 1976.*

*In the month of June, 2021, most of the Taxation Officers have issued the notices to the Industrial establishments to collect the worker welfare Fund as declared in their tax returns starting from Tax year 2014 to Tax year 2020, which were primarily past and closed transactions.*

*The members of the Lahore Tax Bar Associations have approached the office of the Tax Bar Association and have shown their concerns and to get aware whether FBR has paid/ transferred the said amount to Governing Body of Worker Welfare Fund, which has*

*specifically been created for the welfare of the workers and where this money is intended to be applied is provided in section 6 of the Worker Welfare Ordinance, 1971.*

*Therefore, it is requested that the information/details with documentary evidences, may please be provided to the Lahore Tax Bar Association as the amount on account of worker welfare Fund being collected from each Industrial Establishment starting from Tax Year, 2014 to Tax Year. 2020 and paid onward to worker welfare Fund.*

*The said information is requested u/s 11 of the Right of Access to Information Act, 2017. This information may please be provided within ten days as time limit of responding is prescribed in section 14 of the Right of Access to Information Act, 2017”.*

## **B. Proceedings**

3. In response to the notice of the commission, the Respondent submitted its response on September 29, 2021 which is as under:

*“I am directed to refer to your letter dated 31-08-2021 in an Appeal No.1222-07/21 on the subject and to say that the applicant has requested for the information that is available in FBR's Yearbook, placed on FBR's Website under URL <https://www.fbr.gov.pk/fbr-year-books/132039>, 2. In view of the above I am further directed to request the Hon'ble Commission to reject the instant appeal being devoid of merits”.*

4. The Appellant submitted its response on October 13, 2021 which is as under:

*“This refers to your letter dated September 27, 2021, through which the reply of Public Body namely Federal Board Revenue has been shared with us that the information sought by us is available on website of FBR at [www.fbr.gov.pk/fbr-your-books/132039](http://www.fbr.gov.pk/fbr-your-books/132039). We may bring to your kind notice that there is no any information available on such place regarding Worker Welfare Fund collection from the Tax payers and onward payments to Worker Welfare Board. This letter is totally/relevant, misleading and just wasting of time, We request that the necessary order may please be passed through which stringent instructions may please be passed to make available the requested information. We shall be grateful for your immediate action”.*

5. The hearing was fixed for November 11, 2021 but the Respondent did not attend the hearing.

## **C. Issues**

6. The instant appeal has brought to the fore following issue:
  - a. Has the purpose of the Right of Access to Information Act 2017, henceforth referred to as the “Act 2017” advanced by the response of the Respondent, Federal Board of Revenue?
  - b. Commission’s View on Relevant Issues
7. The purpose of the Act 2017 is enunciated in Section 3 (2) (b) of which is as under:

*“Facilitate and encourage promptly the disclosure of the information at the lowest and reasonable cost”.*
8. This commission has observed that instead of responding directly to the requests of citizens, federal public bodies respond to the requests of citizens when this commission issues notices. This creates not only unnecessary extra work for the commission but also

raises the cost both for the commission, the federal public bodies and the appellants in terms of time and resources.

9. In the instant Appeal, the Public Information Officer intimated the Appellant that the requested information was available in FBR's Yearbook, placed on FBR's Website. While this response is appreciable, the PIO should have checked whether the requested information is easily available identifiable in the report made available on the web site, as the Appellant could not track it, according to the response submitted by the Appellant. In any case the officers of public bodies are better placed to identify requested information if published in annual reports, or, made available on their web sites then the citizens. As such, the response should indicate the exact place where the requested information is made available for citizens to ensure prompt and easy accessibility of the requested information.
10. This commission has observed that information of public importance mentioned in Section 5 of the Act is not being published through the web site of federal public bodies. In fact, the Web sites of federal public bodies contain generic information and not specific information as required under Section 5 the Act. This is despite the fact that Principal Officer of each public body was required to ensure proactive disclosure of information through web site within 6 months of the commencement of the Right of Access to Information Act, 2017.
11. This commission maintains that the information proactively published under Section 5 of the Right of Access to Information Act 2017 should be 'accessible' for all citizens, including the blind, low-vision, physically disabled, speech and hearing impaired and people with other disabilities. Apart from the interpretation of 'accessible' in section 5 of the Act, section 15 (5) of the ICT Rights of Persons with Disabilities Act 2020 requires federal public bodies to ensure accessibility of web sites to the special needs of persons with disabilities and it is as under:  
*"The government shall ensure that all websites hosted by Pakistani website service providers are accessible for persons with disabilities".*

#### **E. Order**

12. The Appeal is allowed. The Public Information Officer, Federal Board of Revenue is directed to provide information about the amount on account of worker welfare Fund being collected from each Industrial Establishment starting from Tax Year, 2014 to Tax Year 2020 and paid onward to worker welfare Fund. This information be provided to the Appellant at the earliest but not later than 10 working days of the receipt of this Order with intimation to this commission.
13. The Respondent is directed to proactively publish all categories of information through its web site as required under Section 5 of the Act and submit the compliance report to the commission in the Template for the Compliance Report-Proactive Disclosure of Information under Section 5 of the Right of Access to Information Act 2017'. This template is available under 'Information Desk' category at the web site of the commission [www.rti.gov.pk](http://www.rti.gov.pk). The compliance report be submitted to this commission at the earliest but not later than 10 working days of the receipt of this Order.
14. The Respondent is directed to ensure accessibility of the information proactively published on its web site under Section 5 of the Right of Access to Information Act 2017 for all citizens, including the blind, low-vision, physically disabled, speech and hearing impaired and people with other disabilities and submit compliance report to this effect using 'Web accessibility checklist'. This checklist is available under 'Information Desk' category at the web site of the commission [www.rti.gov.pk](http://www.rti.gov.pk). The compliance report be submitted to this commission at the earliest but not later than 10 working days of the receipt of this Order.

15. Copies of this order be sent to the Public Information Officer, Federal Board of Revenue and the Appellant for information and necessary action.

**Mohammad Azam**

Chief Information Commissioner

**Fawad Malik**

Information Commissioner

**Zahid Abdullah**

Information Commissioner

Announced on: November 18, 2021

This order consists of 4 (Four) pages, each page has been read and signed.