

SYLLABUS: WRITTEN TEST FOR THE POST OF MEMBERS OF THE APPELLATE TRIBUNAL FOR INLAND REVENUE (ATIR), UNDER THE ADMINISTRATION OF THE MINISTRY OF LAW AND JUSTICE

Suggested syllabus for a qualifying exam like the LSAT for an appellate tribunal in the inland revenue services of Pakistan:

PART A: MCQs (50%) 75 mins

Section 1: Analytical Reasoning (Logic Games)

- **Understanding Structures:** Identifying relationships and structures in a set of elements.
- **Conditional Reasoning:** Applying “if-then” logic to scenarios.
- **Grouping and Sequencing:** Organizing elements based on given rules.
- **Pattern Recognition:** Identifying patterns and predicting outcomes.

Section 2: Logical Reasoning

- **Argument Analysis:** Evaluating and analyzing arguments.
- **Identifying Assumptions:** Recognizing underlying assumptions in arguments.
- **Interference Drawing:** Making logical inferences based on provided information.
- **Flaw Identification:** Detecting logical flaws in arguments.
- **Argument Strengthening and Weakening:** Understanding how new information impacts an argument.

Section 3: Reading Comprehension

- **Passage Analysis:** Understanding and interpreting complex texts.
- **Main Ideas and Details:** Identifying the main ideas and specific details within passages.
- **Inference and Conclusion:** Drawing inferences and conclusions from the text.
- **Comparative Reading:** Analyzing and comparing multiple passages.

Part B (50% Written) (105 mins)

It is suggested that two fact patterns covering a hypothetical scenario be devised to test the candidates' knowledge of substantive areas of the law (Section 4A) as well as ability to draw upon and demonstrate their reasoning and drafting abilities and understanding of principles of fair trial.

The section will have five scenarios depicting practical situations related to taxation and the candidates will be expected to give the answer by following the I-R-A-C structure in writing the exam answers having following parts to be graded mathematically by considering each attribute independently.

Attribute	Detail	Marks (10)
Issue	Spotting the Issue after going through the problem	2
Rule	The rule describes which law applies to the issue and to be stated as a general principal, and not a conclusion.	2
Analysis	The most important part involves applying rules to the fact of the problem to explain how rules lead to the conclusion.	5
Conclusion	To include the result of the analysis carried out. Multiple issues to have multiple conclusions.	1

Section 4A: Legal and Taxation Proficiency

1. Income Tax Law

- **Foundation of Income Tax:** Basic principles, tax rates, exemptions and deductions.
- **Tax Administration and Compliance:** Filing procedures, assessment, and audit process.
- **Tax Disputes and Appeals:** Understanding the appellate process and dispute resolution mechanisms.

2. Sales Tax

- **Sales Tax Basics:** Scope, chargeability, exemptions, and registration.
- **Input and Output Tax:** Concepts and calculations.
- **Compliance and Penalties:** Filing returns, audit and penalties for non-compliance.

3. Federal Excise Duty

- **Scope and Chargeability:** Items subject to excise duty and calculation methods.
- **Exemptions and Rebates:** Understanding reliefs and rebates available.
- **Compliance:** Filing procedures, record-keeping, and audits.

Section 4 B: Legal Analysis and Drafting

4. Drafting a Speaking Order

- **Components of a Speaking Order:** Structure and essential elements.
- **Clarity and Conciseness:** Writing clear, concise, and well-reasoned orders.
- **Legal Justification:** Providing sound legal reasoning and references to applicable laws.

5. Basic legal Reasoning

- **Case Law Analysis:** Interpreting and applying precedents.
- **Statutory Interpretation:** Understanding and interpreting statutes and regulations.
- **Problem Solving:** Applying legal principles to hypothetical scenarios.

6. Principles of Fair Trial

- **Right to Fair Hearing:** Understanding the legal standards for a fair hearing.
- **Impartiality and Independence:** Enduring impartial and independent decision-making
- **Due Process:** Adhering to procedural fairness and justice.