November 2006 VOL: 4

CBR PAKISTAN

DOT Gazette

RESEARCH ARTICLE

Taxation of Business Profits

Realignment of tax burdens among different business entities

Different Legal entities are treated variously by current tax law. Thus the proprietory (Individual)/Association of Persons [AOP] /URF/HUF and the corporate forms of business organization suffer varying tax burdens for given levels of income. In addition the corporate form is further differentiated between Private and Public limited companies. Also, Banking Companies are taxed differently.

In Pakistan, the present treatment of different legal forms appears not to have been designed to differentiate the tax load according to any clearly discernible criteria.

A uniform system for taxing business enterprise with specific relief features for small business, irrespective of the legal form of the business, would facilitate greatly the design of optimal marginal rates of taxation-optimal in a manner as to balance revenue yield with equity. The objective ought to be to identify a "small business" not on the basis of arbitrarily contrived legal form but on the basis of income size and ownership characteristics.

Implications of a High Marginal Rate of Tax:

In order to appreciate all facets of the problem it should be recognized that there can be situations in which a high marginal rate of tax can serve specific fiscal objectives such as when it is the intention to mop up supernormal earnings of business generated by tariff protection, monopoly, inflation etc. The high marginal rate emerges in such situations usually through the interplay of multiple tax rates on income, principally through an excess profits tax which is levied in addition to the income tax. The need for such a levy can arise due to new revenue needs such as for special purpose development activity or even during wartime. In the economic development context, high marginal rates can be theoretically justified on the ground that they would encourage employers with abnormally high income to lower prices for their products or, in the alternate, to raise wages. Thus where the tax takes a high proportion of each additional unit of earning, deductible expenditures are cheap and additional net earnings have little appeal.

Furthermore, a high marginal rate can serve as a symbol of the government's resolve to take excessive profits

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ڈاٹ گزٹ

ماہِ نُور

رمضان، مقدس مہینہ، جب انوارِ رحمتِ الٰہی ہر لحظہ مومنین پر موسلا دھار برستی ہیں۔ جہاں سحری ایک فرض کی ادائیگی کا عہد ہے، وہیں افطار اس فرض کی تکمیل کی ساعت ہے۔ اس ماہ میں لذت چاہے عبادت کی ہو یا پرہیز کی، اپنے ہر رنگ میں منفرد، اعلیٰ اور عظیم ہے۔

رمضان کی انہی خوبصورتیوں میں سے ایک افطار کے لمحات ہیں اور اس ماہ میں ہونے والی افطار پارٹیاں اِن خوبصورتیوں کو مزید دوبالا کرتی ہیں۔ ہمارے ادارے میں بھی اِس ماہ میں ایسے کئی خوبصورت لمحات آئے اور ہمیشہ کیلئے یادگار بن گئے۔ اس سلسلے میں ہمارے ایڈیشنل ڈائریکٹر محترم عمران رضا کاظمی سبقت لے گئے کہ پہلی افطار پارٹی کی سعادت اُنہوں نے حاصل کی اور ڈائریکٹر جنرل ڈاٹ، انتظامیہ کے اور زیرِ تربیت افسران کی شرکت نے اس رونق کو دوبالا کر دیا۔ دوسرا یادگار لمحہ 33 ویں خصوصی تربیتی پروگرام کے افسران کی جانب سے حال ہی میں شروع ہونے والے 34 ویں مشترکہ تربیتی پروگرام کے انکم ٹیکس گروپ میں آنے والے افسران کے اعزاز میں دی جانے والی افطار پارٹی تھی۔ اس پارٹی میں جہاں نئے آنے والے افسران کو اپنی مستقل مادرِ علمی میں آنے کا موقع ملا، وہیں سینئر افسران بھی اِن نئے افسران سے ملے اور تبادلہء خیال کیا۔ افطار کے بعد ایک مختصر سا تعارفی پروگرام ہوا جس میں 33 ویں خصوصی تربیتی پروگرام کی جانب سے PMC محمد کاشف اور ڈاٹ انتظامیہ کی جانب سے ایڈیشنل ڈائریکٹر ڈاکٹر حامد عتیق نے نو وارد افسران کو خوش آمدید کہا اور ہر ممکن رہنمائی اور تعاون کا یقین دلایا۔ 34 ویں مشترکہ تربیتی پروگرام کی جانب سے PMC عظیم چیمہ نے اس خوبصورت استقبال پر اظہارِ تشکر کیا۔ پھر پرتکلف کھانے کا اہتمام تھا، جس کے بعد ہال میں ایک فلم بھی دکھائی گئی۔ رخصت ہوتے وقت نو وارد افسران کا جذبہء ستائش قابلِ تحسین تھا۔

تیسرا یادگار لمحہ ڈاٹ کی جانب سے دی جانے والی افطار پارٹی تھی، جس میں ڈائریکٹر جنرل ڈاٹ، ڈاٹ انتظامیہ کے افسران اور 33 ویں خصوصی تربیتی پروگرام کے زیرِ تربیت افسران کے ساتھ ساتھ کچھ مہمان افسران نے بھی شرکت کی۔ افطار کے بعد زیرِ تربیت افسران کے مابین منعقد کیے جانے والے بیڈمنٹن کے مقابلوں کے اوّل اور دوم آنے والے کھلاڑیوں میں ڈائریکٹر جنرل جناب منیر قریشی نے انعامات تقسیم کیے۔ اِنفرادی مقابلوں میں محمد کاشف نے پہلی اور قدیر اللہ نے دوسری، جبکہ ڈبلز مقابلوں میں قدیر اللہ اور تحسین صادق نے اوّل پوزیشن حاصل کی۔ خواتین کے اِنفرادی مقابلوں میں حمیرا داؤد نے اوّل پوزیشن حاصل کی۔ تقسیمِ انعامات کی اس تقریب کے بعد کھانے کا اہتمام تھا۔ رمضان کا مقدّس مہینہ اختتام پذیر ہے اور اِن یادگار محافل نے اس مہینے کو مزید ناقابلِ فراموش بنا دیا۔ یہ خوبصورت لمحات ہمیشہ ہمارے اذہان میں ہوا کے خوشگوار جھونکوں کی طرح محفوظ رہیں گے۔

(مدیر)



34 ویں مشترکہ تربیتی پروگرام کے افسران کی دعوت افطار کے موقع پر ایک یادگار تصویر

پیاری گوشواری!

تم سوچ رہی ہو گی کہ آج تم گوشی سے گوشواری کیسے ہو گئی؟ پگلی، یہ لیگل فکشن ہے۔ جب سے میری STP شروع ہوئی ہے انکم ٹیکس آرڈیننس حواس پر ہی چھا گیا ہے۔ تمہیں پتہ ہے کل غلطی سے ایک بزرگ کو میں ریجنل کمشنر صاحب کہہ گیا۔

گوشواری! تمہیں یاد ہے کہ آخری مرتبہ ہماری ملاقات پچھلے ٹیکس ائیر کے آغاز میں ہوئی تھی۔ اب تو اُس ملاقات کی یادیں بھی Time barred ہوتی جا رہی ہیں۔ جب تم ہمارے پڑوس میں رہا کرتی تھیں تو اکثر ہمارے گھر کا چکر لگاتی تھیں۔ میں تمہاری محبت کو 120(1) کے تحت مان جاتا تھا۔ لیکن جب سے تم ہمارے محلے کی Jurisdiction سے گئیں، 176 (1) کا نوٹس دے کر تم سے ملاقات کرنا پڑتی ہے۔ کاش کوئی ہوتا جو اِن مشکلات کو 240(1) سے ختم کر سکتا۔

مبارک ہو! سنا ہے تمہارے گھر میں دو Heads of Income ہو گئے ہیں، ایک تمہارے کمشنر نما ابا جی اور دوسرا تمہارا بھائی۔ تمہارا چھوٹا بھائی چلا گیا یا ابھی تک Resident ہے؟ نقصانات کو Set off کرنے کیلئے Foreign Source Income کا ہونا بہت ضروری ہے۔ تمہارا سب سے چھوٹا بھائی جو اسکول سے اتنا خوف کھاتا تھا جتنا ٹیکسیشن آفیسر FTO سے کھاتا ہے اور جسے تمہارے ابا جی 191(2) کے تحت اکثر Prosecute کیا کرتے تھے، وہ آجکل کیا کر رہا ہے؟ آپ سب اُسے بندہ (Person) ہی نہیں سمجھتے تو وہ آپکی اتھارٹی کو کیسے تسلیم کرے۔ میرا ایک خط جو تمہاری بہن نے پڑھ لیا تھا اُس نے Disclosure of Information تو نہیں کی؟ اگر اس پر 115(3)(c) نہ لگی ہوتی تو میں اُسے سبق سکھاتا۔ میرا مشورہ ہے کہ تم میرے خطوط پڑھنے کے بعد جلا دیا کرو۔ سیکشن 174 پر عمل پیرا ہوتے ہوئے اگر سنبھال کر رکھو گی تو جب کبھی تمہارے ابا جی نے تم پر 177(4) لگائی تو مشکل میں پڑ جاؤ گی۔ ویسے بھی تمہاری امّی کو 175(1) کی



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DotGazette

EDITORIAL

The November issue of DOT Gazette, like its preceding issues, not only attempts to highlight the events at DOT during the month but also attempts to provide an impetus to the thoughts of the readers, acting as a catalyst in an attempt to explore new vistas of knowledge and wisdom.

With TMS and case studies of 33rd STP going in full swing, the training has entered into a more practical phase in which the officers will be familiarized with the situations that they would face immediately after their posting in the field. In the midst of all this, DOT Gazette is trying its best to keep the readers informed of all that's going on at DOT and in the department. The Director General's interview, in the first edition, Chairman CBR's Interview, in the second and Dr. Ishrat Hussain's words of wisdom, in the third, is indicative of our endeavor to apprise the readers of the aims of the transformation. DOT Gazette is fully aware of the burden and importance of this duty.

Mr. Ovais Mazhar Hussain, CEO Angora Textile Mills and an ex-PSP officer, visited DOT to deliver a lecture on Textile Sector in Pakistan.

In order to make the gazette more responsive to the demands of the readers the Director General is painstakingly monitoring the affairs of the gazette and your valuable suggestions in this regard are invited and will be most welcome.

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out of growth.

Despite the possible advantages of a high marginal tax rate in certain situations, it is also a fact that in a peacetime economy dedicated to expansion and troubled by inflationary pressures, a high marginal tax rate injects evident inequities, incentives to waste cheap tax currency and disincentives to growth and efficiency. As far as multiple tax rates are concerned, these are generally considered obsolete in the context of future tax planning. The verdict of fiscal authorities generally is that they are conducive to waste and inefficiency. Where the high marginal rate emerges out of a high tax rate graduation of a single tax on income, this can be seen as a misguided application of the progressive ability to pay principle that encourages fragmentation and discourages the growth of business enterprises.

Tax Rate Structure in Pakistan- *An Overview*:

In Pakistan the corporate sector has been characterized by three distinct types of companies- Public Ltd, Private Ltd and Banking Companies and each type has suffered levy of tax differently with the Banking Company having to suffer the highest tax rate and the Public Company the least. However from 2002 a convergence of tax rates for the three type of Companies has become evident and Tax Year 2007 will see all distinctions removed and all three 'types' will be taxed at 35% flat.

Besides the corporate taxpayer, partnerships registered as a 'Firm' under the statute have also been taxed differently till assessment year 2001-02 and such a 'Firm' has had to

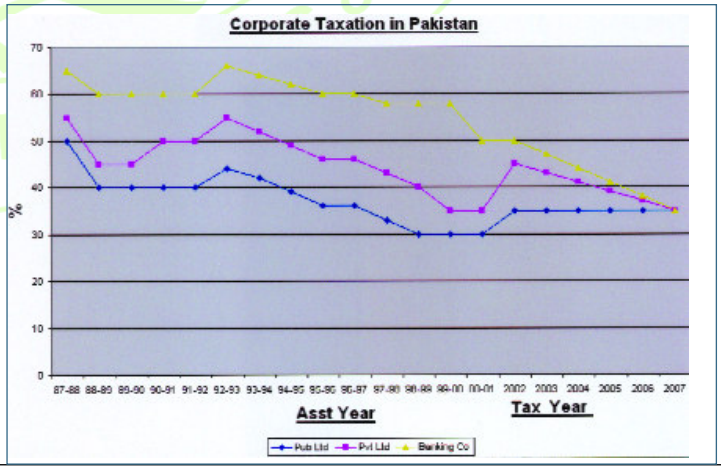


pay 'Super Tax' only on profits at maximum rates ranging from 30% [1976-77 to 1982-83], 40% [1983-84 to 1986-87], 35% [1987-88 to 1991-92] and 25% [1992-93 onwards] and minimum super tax rates ranging from 5% [1976-77 to 1982-83], 6% [1983-84 to 1986-87], and 5% [1987-88 to 2001-02]. This category of taxpayer is not cited in the Income Tax Ordinance 2001. Interestingly, Firms comprising Professionals have been exempted from levy of Super Tax.

The [non-salaried] Individual taxpayer [as well as AOP/ URF /HUF /] has suffered levy of income tax at graduated rates for different 'slabs' of income with very high rates of tax for the highest slabs in the 1950's and 1960's and these came down significantly only in the mid 1980's. However the downward trend has continued since and in Tax Year 2006 the maximum rate [25%] is less than the corporate rate [35%]. [see Fig 2].

The Individual earning Salary Income only, or where the salary income is more than 50% of the Total Income, has however been accorded preferential treatment by allowing for either taxation at a lower tax rate or a lump sum 'ad hoc' tax deduction and such preferential treatment continues under the Income Tax Ordinance 2001.

In order to facilitate 'small businesses' a Fixed Tax Scheme was announced for the assessment years 1991-92 to 1995-96 in which businesses earning income upto a threshold limit, with limited capital investment and located in certain specified areas, were taxed at an adhoc lump sum amount of Income Tax. No Return of Income was required to be filed and normal law assessment procedure was dispensed with and qualifying businesses - general small shopkeepers- could deposit due tax as notified by CBR in the Post Office. This Scheme was discontinued



with effect from assessment year 1996-97 and has not been revived since.

A Flat Rate of Tax - Pros & Cons

A unitary flat rate across the board would appear to have obvious merits from the standpoint of simplicity and consequent administrative efficacy. Nevertheless, the fact remains that it would not alleviate existing inequities in income distribution and could conceivably even contribute to exacerbate the same. There would also be considerable problems with working out an effective unitary rate of tax that would ensure the same generation of revenue as the present graduated rate structure and at the same time reduce the burden of taxation. A true unitary system would mean doing away with imputation of corporate income. This could then mean loss of significant revenue from this area. In fact, for private limited companies this is the only area of revenue significance as far as the exchequer is concerned, as in Pakistan, only nominal corporate profits are disclosed by the Pvt Ltd Co almost "as a rule." (Because the company has a separate juristic entity it is recognized as a 'person' apart from its directors. Thus the tax, under the present system, falls on both the company and its directors. Piercing the 'corporate veil' however makes it only too evident that in actual fact the separate identity of the company is a fiction created by statute. The identity of the directors merges into that of the company. It is the company that in the final analysis pays the tax both for itself and its directors. In this view of the matter, imputation of its income subjects the Company to multiple rates of taxation. A true unitary flat rate system would therefore necessitate doing away with imputation). The corporate ability to retain earnings and disburse salaries to its directors, rule out, given the present format of the statute, disclosure of significant net pre-tax profits for the private limited companies which are under no pressure to declare dividends. It would be difficult to offset the revenue loss from this area. Too high a flat rate of tax would abruptly escalate tax burdens especially for the small to medium enterprises. At the same time the supernormal earnings of the larger enterprises would not be mopped up by government which in the long run would exacerbate inequalities in income distribution. The deliberate planned quest for an egalitarian society would thus remain unfulfilled.

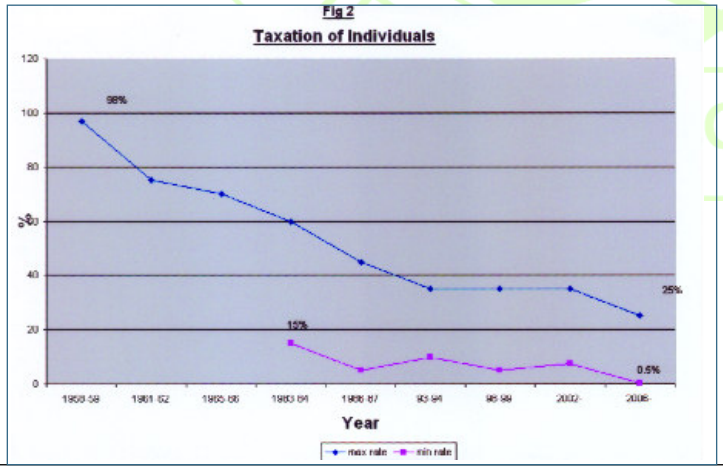


A complicating factor in the design of a unitary flat rate tax system is the presence of many small or new business enterprises that need preferential treatment in order to be able to establish their roots and grow. Subjecting them to a relatively high flat rate would thus run counter to the stated objective of ensuring their survival and prosperity as it is these present day small enterprises that are ultimately expected to grow up into the mature medium and large size enterprises of tomorrow.

While the need to accord some sort of relief for the small business enterprise is a generally accepted proposition, yet it has been argued that there does not really exist a good economic case for the preferential treatment of small business. It is pointed out that the truly small business is economically inefficient and it does not make much sense to tax subsidize the inefficient. It is also pointed out that small business already enjoys, directly or indirectly, some kind of price umbrella effect from the forward shifting of heavier business taxes on large enterprises so that tax relief on top of tax shifting becomes a kind of unjust enrichment. Attention is drawn to the fact that it is the new business that really warrants favorable treatment and not merely the existing small business-and for new business it may actually be advisable to give relief through measures other than providing tax subsidies.

The countervailing arguments for according relief to the small business enterprise hinge on the recognition that inevitable gaps occur in the credit and risk capital supply system and since small business depends heavily on internal funds for growth, some tax forbearance is essential. Furthermore, it may not be at all practical to attempt identification of "New business" vis a vis the small business. An existing small business in existence for a number of years could conceivably become a new business through change in ownership. Clearly this is not the sort of "new business" that the statute would like to support and promote.

Fig 2



Contributed by:
M. Muneer Qureshi





DotGazette

BOOKREVIEW

"Aesthetics of Incompleteness"

This is indeed a prodigious talent at work and had it not been for the dedication of Amina Hassan , the writings might have been lost for good.

Reviewed by: M Muneer Qureshi

This compilation is a true 'labor of love' and one can only marvel at the many hours , nay years I am told [five to be exact], spent on resurrecting writings that otherwise might well have been forgotten and lost for good . Amina Hassan not only ardently admires her gifted father but much more importantly, shows an insight into his thinking that brings out the real persona behind the person.

Another title for this book could be, "The protean genius of Shoaib Bin Hassan." Not only are the writings a brilliant example of masterly command over the English language, they have a range and scope that is truly of epic proportions. This can best be illustrated by referring to some of the titles cited in the books' 'Contents:' -

-Darwin and collapse of judeao Christian world view, Political cannibalism, The poetry of primitivism, Secular sermons from history, Of Tolstoy's Russia, Of Machiavellianism, The life and love life of Dickens, Aesthetics of incompleteness, Wisdom without pillars, Of absurdity in profundity, Anatomy as destiny, Public squalor, private affluence, A farewell to book culture, Ghosts-real and metaphors, So spake Zarathusthra, Saints and unsaintly saints, Cultural horrorscape, Emma Duncan's animal circus, Of things falling apart.



"Aesthetics of Incompleteness"
Prose writings of Shoaib Bin Hassan, compiled and edited by Amina Hassan. Iqbal Academy, Lahore, Pakistan. 484 pages. Price Rs 450/-,
ISBN 969-416-363-3. Website: www.allamaiqbal.com

The English language plays an increasingly important role in the 21st century. It is the language of choice in international commerce. In the field of I.T. it is the language in which most computer programs are written. It is the language of science and modern technology. It is the preferred language in education especially higher education. And in at least one country, India, it is the language that has been described as the glue that holds the country together.

There are more than six billion human beings on this planet today and of these about 400 million can fairly be said to be "native speakers" of the English language. Yet English is today widely accepted as an "international language." What is more, many of the non native English speakers - and writers- have acquired a proficiency in the use of the language that exceeds that of the native English. Who has not heard of Joseph Conrad author of 'Lord Jim', 'Nostromo' & 'Heart of darkness' - among many other masterpieces- who could not even speak English till age 21 and yet is today acknowledged as an extraordinary talent in the English language. Vladimir Nabokov , creator of 'Lolita.' The Nigerian Nobel Laureate, 'Wole Soyanka.' And there are others. No, I am not going to embarrass Shoaib sahib by suggesting that he is in the same league as Joseph Conrad. But he is not far behind. I am sure that had he truly applied himself seriously to writing as a career he would today be in the English Language Hall of Fame.

The autobiographical section of the book is a treat. Though incomplete, it is a snapshot that is not easily forgotten. I was especially intrigued because going through the autobiography, I had a sense of 'déjà vu' as many of the places referred to have a special meaning in my father's [an army 'Medico'] life as well - Quetta, Sialkot, Nisar Road, Lahore Cantt- especially the account of life in England in the early fifties and the [return] voyage to Pakistan on board RMS Caledonia, rings many bells for me. 'Small world' indeed!

A true writer 'plays with words.' And Shoaib Bin Hassan is a champion at word play. Words seem to flow effortlessly from his 'moving finger.' And they paint a picture that is at once beautiful and haunting. This is indeed a prodigious talent at work and had it not been for the dedication of Amina Hassan , the writings might have been lost for good.

Notwithstanding his huge talent, Shoaib Bin Hassan is clearly a humble man, self effacing and unassuming. He clearly shuns the limelight. But such humility can be seen as a fault when it almost leads to burying a literary treasure trove! That is what Mr. Hassan almost succeeded in doing - but for the timely intervention of Amina.

Although I am all praise for the book I have to refer to one 'deficiency' that I find somewhat rankling. The articles have obviously been published over an extended timeframe in various newspapers / magazines but these are not expressly identified and no dates are cited. I hope this will be remedied in a subsequent edition of this book as a 'Time Line' is very important to a writer for it clarifies the context and shows how the writer's thinking has evolved over time.



Well done Amina Hassan and very well done Shoaib Bin Hassan!

THE LATEST INTERNATIONAL FISCAL RESEARCH

Taxation and the Evolution of Aggregate Corporate Ownership Concentration

Mihir A. Desai, Dhammika Dharmapala, and Winnie Fung NBER Working Paper No. 11469 June 2005

ABSTRACT

Legal rules, politics and behavioral factors have all been emphasized as explanatory factors in analyses of the determinants of the concentration of corporate ownership and stock market participation. An extension of standard tax clientele arguments demonstrates that changes in the progressivity of taxes can also significantly influence patterns of equity ownership. A novel index of the concentration of corporate ownership over the twentieth century in the U.S. provides the opportunity to quantitatively test for the role of taxes in shaping ownership concentration. The index of ownership concentration is characterized by considerable time series variation, with significant diffusion of ownership in the post WWII era and reconcentration in the late 1990s. Analysis of this index indicates that the progressivity of taxation significantly influences corporate ownership concentration and equity market participation as predicted by the model. This evidence supports the intuition of Berle and Means (1932) that taxation can significantly influence patterns of equity ownership.

Tax Structure in Developing Countries: Many Puzzles and a Possible Explanation

Roger Gordon and We Li NBER Working Paper No. 11267 April 2005,

ABSTRACT

Tax policies seen in developing countries are puzzling on many dimensions. To begin with, revenue/GDP is surprisingly small compared with that in developed economies. Taxes on labor income play a minor role. Taxes on consumption are important, but effective tax rates vary dramatically by firm, with many firms avoiding taxes entirely by operating through cash in the informal economy and others facing very high liabilities. Taxes on capital are an important source of revenue, as are tariffs and seignorage, all contrary to the theoretical literature.

In this paper, we argue that all of these aspects of policy may be sensible responses if a government is able in practice to collect taxes only from those firms that make use of the financial sector. Through use of the financial sector, firms generate a paper trail, facilitating tax enforcement. The threat of disintermediation then limits how much can be collected in taxes. Taxes can most easily be collected from the firms most dependent on the financial sector, presumably capital-intensive firms. Given the resulting differential tax rates by sector, other policies would sensibly be used to offset these tax distortions. Tariff protection for capital-intensive firms is one. Inflation, imposing a tax on the cash economy is another

Capital Account Liberalization and Corporate Taxes

Michael Devereux, Ben Lockwood and Michela Redoano Department of Economics, University of Warwick & CSGR, University of Warwick CSGR Working Paper No. 119/03 First version: July 2002 This version: March 2003

ABSTRACT

This paper studies whether exchange controls, particularly on the capital account, affect the choice of corporate tax rates, using a panel of 21 OECD countries over the period 1983-1999. It builds on existing literature (i) by using a unique data-set with several different measures of the corporate tax rate calculated from the actual parameters of the tax systems: (ii) by allowing exchange controls to affect the intensity of strategic interaction between countries in setting taxes, as well as the levels of tax they choose. We find some evidence that (i) the level of a country's tax, other things equal, is lowered by a unilateral liberalization of exchange controls, and (ii) that strategic interaction in tax-setting between countries is increased by liberalization. These effects are stronger if the country is a high-tax one, and if the tax is the statutory or effective average one. There is also evidence that countries' own tax rates are reduced by liberalization of exchange controls in other countries.

On the Undesirability of Commodity Taxation Even When Income Taxation is Not Optimal

Louis Kaplow NBER Working Paper No. 10407 March 2004

ABSTRACT

An important result due to Atkinson and Stiglitz (1976) is that differential commodity taxation is not optimal in the presence of an optimal nonlinear income tax (given weak separability of utility between labor and all consumption goods). This article demonstrates that their conclusion holds regardless of whether the income tax is optimal. In particular, given any commodity tax and income tax system, differential commodity taxation can be eliminated in a manner that results in a Pareto improvement. Also, differential commodity taxation can be proportionally reduced so as to generate a Pareto improvement. In addition, for commodity tax reforms that do not eliminate or proportionally reduce differential taxation, a simple efficiency condition is offered for determining whether a Pareto improvement is possible.

Complete articles can be downloaded from: www.nber.com

November 2006 VOL:



DotGazette

MESSAGE OF THE QURAN

A book of extra ordinary KNOWLEDGE & mystery too!

Consider the profound insights contained in the verses of the Holy Quran:

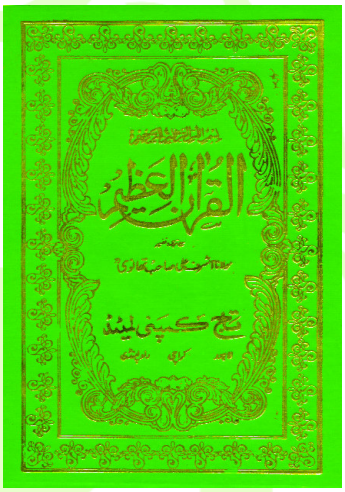
1. "With power did We construct the heavens…verily, We are 'continuously expanding' it." [AL QURAN; Zariat, 51:47]

The reference to the 'heavens' in this verse clearly refers to what is today an established fact - that the universe is in a state of expansion. At the time that the verse was revealed to the prophet and put to writing (early 7th century A D) there was no concept of the state of the universe as an expanding entity. Most people then, including men of learning, thought that the earth was the center of the universe and the sun and the planets revolved around the earth. No one even imagined that there were other suns too, billions more, other planets and indeed other galaxies!

Living in such an age, it is truly extraordinary that an unlettered Arabian, denizen of an arid desert land, should make such a profound statement. But then this is not the prophet speaking- these are the words of God Almighty and God knows all! However the scientific proof for this has come in the 20th century. Astrophysicists have now established through rigorous research based on the light spectrum of distant stars [the so called "red shift" phenomena] that galaxies are moving away from each other and the universe is expanding at a rate called the "Hubble Constant". Also, energy released by dying stars at the very edge of the universe [quasars, pulsars] is being monitored and their "red shift" studies lend strong support to the idea of an expanding universe. We also know now that this expansion will one day [billions of years in the future] come to an end and that will have apocalyptic consequences for human kind. All this was made known to the prophet of Islam by God Almighty some 1400 years ago and the prophet ensured that the knowledge was put before mankind in writing through the Quran.

2. "Then He (Allah) gave the earth an 'oval' from. (Daha ha). [AL QURAN; Naziat, 79:30].

Although a topic as mundane as the elliptical shape of the earth might appear innocuous to us today, in the 7th century this knowledge was truly revolutionary. It was widely accepted then that the earth was flat as it did indeed 'appear' to be. However the Quran said otherwise and the Arabic word used [Daha] likened the shape of the earth to that of the egg of an ostrich. It is significant that the egg of an ostrich is not round but 'elliptical' and that is exactly how the earth is shaped. However in translation this point was missed and as the translators had no inkling about a 'round' or 'elliptical' earth they translated the Arabic "Daha" as 'spread out' or 'flat' and so it remained in translation and only recently have scholars realized this mistake.



Not only has the existing shape of the earth been correctly identified as "elliptical" in the Quran, the 'future shape' of the earth as it will be on 'judgment day' (qiyamat) also finds specific mention.

3. When the earth is flattened out and it casts forth what is within it…and becomes empty. [AL QURAN Inshiqaq ; 84:3-4]

Astrophysicists today are generally agreed that a time will come when the expansion phase of the universe will come to an end and the contraction phase shall start and as the universe contracts, a reversal of gravitational force will take place that will eventually lead to the earth (and all other celestial bodies) being crushed and flattened out, spewing out all that they hold.

The origin and creation of the universe has intrigued and perplexed man through the centuries. In 1950 the now well known 'big bang' theory was put forth by physicists Ralph Alpher, Hans Bethe and George Gasmow that in essence postulated that in the beginning the universe was a super dense mass reduced to less than the size of a pinhead - the so called 'singularity' [nukta]. Some fifteen billion years ago it exploded suddenly and violently and in 10 minus 32 seconds of time expanded 10 to 30 time or more in size - and continued to so expand and has been in a state of expansion ever since.

Astonishingly, what has been theorized by physicists in 1950 finds mention in the Quran [some 1400 years earlier] in Surah Al Anbiya [21:30]

"Have they not who disbelieve seen that the heavens and earth were joined together (fused, as one piece), then We parted them."

Subhan Allah! [All praise to Allah].

Consider further, the startling revelation in the Quran about the mineral 'iron' as it exists on earth:

Thus it is stated in the Quran:

4. "We first created man from an essence of clay; then placed him, a living germ, in a safe enclosure (the womb). The germ We made a clot of blood, and the clot a lump of flesh. This We fashioned into bones, then clothed the bones with flesh, thus bringing forth another creation". [AL QURAN Al Mominoon; 23:12-14].

In the Quran the "water cycle' finds special mention and it is emphasized that water is central to life on earth and that God makes special provision for an adequate supply of water of mankind.

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کاروائی سے کون روک سکتا ہے۔

پرسوں مون مارکیٹ میں تمہاری بڑی بہن کا منگیتر، جسے وہ اپنا Authorized Representative سمجھتی ہے، Notice of Displeasure کی طرح اچانک مل گیا۔ میں نے پوچھا کب AOP بنا رہے ہو؟ کہتا ہے دادی کی سانسیں Transitional Tax year میں چل رہی ہیں، اس لئے تاریخ طے نہیں ہو پا رہی۔ میں نے اُسے دُعا دی کہ جلد ہی تمہاری دادی (1)117 کا نوٹس دے کر دوسرے جہان جائیں تا کہ تمہاری AOP اور پھر لمبنی بن سکے۔

پیاری گوشواری! تم Defaulter کی طرح پریشان مت رہنا۔ یہاں میرے دن بہت اچھے گزر رہے ہیں۔ ڈی جی صاحب مجھے اکثر خط لکھتے رہتے ہیں۔ ایڈیشنل ڈائریکٹر (ٹریننگ) تو مجھ سے اتنی محبت کرتے ہیں کہ روز رُقعہ بھجواتے ہیں اور پھر ضد بھی کرتے ہیں کہ میں اس کا جواب 24 گھنٹے کے اندر اندر دوں۔ چند دن پہلے چاروں ایڈیشنل ڈائریکٹرز نے مجھے بلا کر پوچھا کہ میں کلاس میں کیوں نہیں آتا؟ مجھے بہت اچھا لگا کہ وہ میری کمی کو کتنا محسوس کرتے ہیں۔ میں نے اُن سے وعدہ کیا کہ اب روزانہ آیا کروں گا۔ انہیں یقین نہیں آیا، کہتے ہیں تم یہ بات ہمیں لکھ کے دے دو۔ جہاں اتنی محبت ہو وہاں ہر دن عید ہے اور ہر شب شبِ برأت۔ ہاں! کبھی کبھی یہ احساس ہوتا ہے کہ ہر عید، عیدُ الاضحیٰ ہے اور ہم چھری کے نیچے آنے والے جانور اور شب برات کے پٹاخے ہیں، جن کی دُم کو آگ لگائی جاتی ہے۔

گوشواری! اس خط کا جواب 30 دن کے اندر اندر مجھے مل جانا چاہیے۔ تم نے اپنی پرانی کتابیں بیچ کر جو Consideration Receive کی ہے اُس کی Amount بھی بتانا۔ اپنی والدہ کو دوا میں "as doctor may prescirbe" کے مطابق دیتی رہنا۔ اگر کوئی بات مجھے خط پوسٹ کرنے کے بعد یاد آئی تو 122(1) ضرور استعمال کروں گا۔

والسلام

تمہارا Associate

ٹیکس شن (shun) آفیسر

Dire act or ate of tension (DOT)

محمد عامر الیاس

تبصرہ (عرصم آفتاب)

کتاب کا عنوان: نئی منزلیں ہیں پکارتی

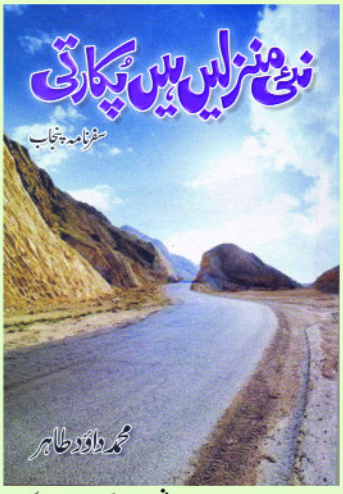
موضوع: سفرنامہ، تاریخ، مشاہدات و تاثرات

مصنف: محمد داؤد طاہر

(آپ 1979ء میں محکمہ انکم ٹیکس میں شامل ہوئے اور تکمیلِ ملازمت پر بحیثیت ریجنل کمشنر ریٹائر ہوئے۔ حال میں پنجاب پبلک سروس کمیشن سے بطور ممبر وابستہ ہیں)

مطبوعہ: 2005ء

ناشر: فیروز سنز



قرونِ اولیٰ سے انسان جنگل میں رہتا چلا آ رہا ہے۔ فرق صرف یہ پڑا ہے کہ دورِ حاضر کا انسان اب نباتات کے بجائے آبادی کے جنگل میں رہتا ہے۔ دورِ جدید کے انسان کی بینائی کی وسعت اب بہت محدود ہو چکی ہے اور اپنی ضروریات کے حصول کے دائرے ہی میں چکراتی رہتی ہے۔ بسا اوقات اسے یہ علم ہی نہیں ہو پاتا کہ اس کے اردگرد تاریخ کے کیسے شہ پارے بکھرے ہوئے ہیں اور اگر وہ اچانک آگہی کی روشنی میں نہا جائے تو یقیناً اس کے جذبات بھی وہی ہوں گے جو کہ اس کتاب کے مطالعے کے بعد میرے ہیں۔ سب سے پہلا احساس تو فخر کا ہے کہ میرے ملک کی تاریخ و ثقافت کتنی ہمہ گیر، امیر اور خوبصورت ہے۔ وہ تمام مقامات جن کا اس کتاب میں ذکر ہے، لاہور سے چند گھنٹوں کی مسافت پر اور جدید ترین ذرائع نقل و حمل کے ذریعے ایک دوسرے سے منسلک ہیں جن تک پہنچنا چنداں مشکل نہیں۔ یقیناً ہر چھٹی پر مری یا شمالی علاقہ جات کا رخ کرنے کے بجائے تھوڑے وقت اور تھوڑے سرمائے میں ان مقامات کی جو کہ موٹروے کے آس پاس واقع ہیں، سیر بھی بہترین تفریح اور مطالعے کا موجب بن سکتی ہے۔ اگر مذہبی رنگ میں دیکھیں تو جلال پور کہنہ کی خلجی مسجد، بھیرہ کی شاہی مسجد، مانگٹ کی سلیمان شاہی مساجد نظر آتی ہیں، جن کی قدامت اور خوبصورتی ایمان افروز ہیں۔ دوسری جانب مصنف ہمیں گوردوارہ جنم استھان اور سچا سودا لے جاتے ہیں جہاں سکھ مذہب کا جنم ہوا۔ تیسری جانب مصنف ہمیں کٹاس کے مندر و مقام سے متعارف کراتے ہیں جسے اہل ہنود میں خصوصی تقدس و مقام حاصل ہے، تو چوتھی جانب مریم آباد ہے جو کہ حضرت عیسیٰ علیہ السلام کی امت کی عقیدت کے اظہار کا مرکز ہے۔ یعنی کہ تمام مذاہبِ عالم کے لیے اس زمین کی مٹی مقدس ہے۔ اگر آپ تصوف میں دلچسپی رکھتے ہیں تو مصنف حضرت سلطان باہوؒ، حضرت سیدن شاہ شیرازیؒ، حضرت شاہ جیونہ اور عشقِ رسولؐ میں جان کا نذرانہ پیش کرنے والے غازی مرید حسین شہید جیسی عالی مرتبت ہستیوں کے مرقد تک لے جاتے ہیں۔ اگر آپ سیاست کے طالب علم ہیں تو مصنف ملک فیروز خان نون، بیگم وقار النساء نون اور سر خضر حیات ٹوانہ کا کچھ ایسی خوبصورتی سے احوال بیان کرتے ہیں کہ ان کی زندگی آنکھوں کے سامنے آجاتی ہے۔ یہاں قاری پر مصنف کی یہ خوبی بھی منکشف ہوتی ہے کہ آپ مقام یا مقبرے کے جغرافیائی کے ساتھ ساتھ تاریخی محل وقوع سے بھی آگاہ کرتے ہیں اور قاری شخصیت و مقام سے مکمل آگاہی حاصل کر لیتا ہے۔ حربی و عسکری تاریخ کا ذکر ہو تو برصغیر کے پہلے وکٹوریہ کراس حاصل کرنے والے صوبیدار خداداد خان کا ذکر ہے، ادب کی بات ہو تو کرنل محمد خان سامنے آتے ہیں، سائنس کا تذکرہ ہو تو بن امیر خاتون میں دریافت ہونے والے کروڑ ہا سال پرانے فاسلز کی معلومات حاصل ہوتی ہیں۔ یعنی چاہے قرونِ اولیٰ کے حیوانات ہوں، انسانی تاریخ کی ابتداء ہوں، سکندرِ اعظم و محمود غزنوی جیسے عظیم فاتحین کا جلال ہو، مغلیہ حکمرانوں کی سطوت ہو، سکھا شاہی کا عروج ہو، یا برطانوی راج کا مکمل تسلط، ہر رنگ کچھ یوں بیان ہوتا ہے کہ گویا قاری خود اس دور میں جی رہا ہو۔ دراصل یہ کتاب ایک خوبصورت تصاویر کا البم ہے جس کی ہر تصویر سحر انگیز، پُر شکوہ اور متاثر کن ہے۔ یقیناً یہ سب نئی منزلیں ہی ہیں جو ہمیں پرانی منزلوں سے ہٹ کر خود تک آنے کی دعوت دیتی ہیں۔

