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CBR PAKISTAN

DOTGazette

The Third Technical Conference of the Association of Tax Authorities of Islamic Countries

It was agreed that considering the shortfall in Government Finances in most countries, and the consequential, recurring, fiscal deficits, there was a pressing need to significantly improve the Tax to GDP ratio.

A four day International Conference, the Third Technical Meeting, of some 20 Islamic countries , members of the Association of Tax Authorities of Islamic countries [ATAIC], was held at Islamabad from November 22 to 25. A select group of Income Tax Group officers received the delegates and represented Pakistan in the conference. Chaired by Mr. M. Yusuf Abdullah, Secretary General (Revenue Division) and Chairman , Central Board of Revenue, Government of Pakistan, the delegates to the conference discussed Resource Mobilization in the Region with special reference to Improvement in the Tax to GDP ratio, Tax Base Broadening, Voluntary compliance and Shariah Taxation [zakat]. Mr. M. Muneer Qureshi, Director General, DOT, Lahore, was appointed Conference Rapporteur. Country papers were presented, views exchanged and questions answered by the various delegates and there was broad consensus on the need to move ahead with tax reform measures already initiated by most countries in the region. Progress made in various countries on reduction in tax rates, both corporate and personal, the (imaginative) use of Information Technology, Taxpayer Facilitation and other aspects having a bearing on resource mobilization was high lighted. It was agreed that considering the shortfall in Government Finances in most countries, and the consequential, recurring, fiscal deficits, there was a pressing need to significantly improve the Tax to GDP ratio. Successes recorded by Turkey in improving the Tax to GDP ratio and by Malaysia in Tax Base Broadening evoked much interest. Pakistan stressed the need to repose trust in the taxpayers and bridge the credibility gap between Tax Administration

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ڈاٹ گزٹ



سیرِ حاصل

زندگی گود سے گور تک ایک جہدِ مسلسل، ایک طویل سفر ہے۔ اس طویل سفر کے دوران اس کی بطریق اِحسن تکمیل کے لیے انسان کئی مختصر سفر کرتا ہے اور تجربات کے خزانے کو وسیع تر کرتا ہے۔ ایسا ہی ایک سفر ماہِ رفتہ میں 33 ویں خصوصی تربیتی پروگرام کے زیرِ تربیت افسران نے مطالعاتی دورے کے تحت کیا۔

تربیت کے آغاز سے ہی ہم اِس دورے کے پروگرام سے آگاہ تھے تاہم تاریخ کا تعین نہ تھا۔ آغاز میں کوئٹہ، گوادر، کراچی کا سُنا گیا تاہم امن و امان کی صورتحال اچانک خراب ہونے پر سوات کا سوچا گیا۔ لیکن وہاں بھی حالات خراب ہو گئے یعنی جہاں بھی ہم جانے کا سوچتے ہیں، حالات خراب ہو جاتے ہیں (ڈاٹ کے علاوہ)۔ بعد از خرابیٔ بسیار قرعہ مری، ایبٹ آباد اور اسلام آباد کا نکلا۔ بالا افسران کے درمیان طرح دینے کی کوشش کے بعد جناب عمران رضا کاظمی کو زیرِ تربیت افسران کی دیکھ بھال کی بھاری ترین ذمہ داری سونپی گئی۔ گو کہ حتمی امتحان نزدیک تر تھے تاہم زیرِ تربیت افسران نے اس امر کے باوجود کہ جہاں گرمیوں میں جایا جاتا ہے وہاں سردیوں میں..... تمام لمحات سے بھرپور لطف اٹھایا(باوجود اِس بات کے کہ زیادہ تر علاقوں میں ہمارے علاوہ کوئی اور مخلوق نظر نہ آئی) اس لیے کہ 'تربیت نام ہے مرمر کے جئے جانے کا'۔

دیدارِ ملکۂ کوہسار

مورخہ 13 نومبر کی صبح زیرِ تربیت افسران کو دعاؤں اور نصیحتوں ،اور خصوصاً نگران جناب عمران رضا کاظمی صاحب کو خصوصی دعاؤں، کے ساتھ ڈی جی صاحب اور دیگر افسران نے الوداع کہا (اگر انکم ٹیکس آرڈیننس کے سائے میں بھی رخصت ہوتے تو مزید اچھا ہوتا)۔ جانا تو ڈاکٹر حامد عتیق نے بھی تھا تاہم ناسازیٔ طبع کے باعث وہ نہ جا سکے (یقیناً اپنی بیماری پر وہ زندگی بھر میں اس دفعہ ہی خوش ہوئے ہوں گے، بہر حال ہم خوش تھے)۔ دن بھر کے سفر کے بعد جب مری پہنچے تو رات ہو چکی تھی۔ قیام شنگریلا ہوٹل میں تھا۔ گو کہ سردی خاصی زیادہ تھی تاہم کچھ افسران پر اس کا خاص اثر نہ ہوا، ایک صاحب جو کہ سابق فوجی افسر ہیں ٹی شرٹ میں ہی پھرتے رہے، یوں انہوں نے 'فوجی' ہونے کا ثبوت دیا، دوسری جانب وہ افسران جو کبھی ڈاٹ میں بھی نہ کانپے تھے، یہاں تھر تھر کانپتے نظر آئے۔ بہر حال اگلے دن صبح خوشگوار دھوپ اور مزیدار ناشتے کی تازگی اور حرارت نے تمام کسلمندی دور کر دی۔ ناشتے کے بعد پتریاٹہ کا قصد کیا گیا۔ اسی دوران ہمارے دو بسوں کے قافلے میں سے ایک کو سٹر پتریاٹہ کے بجائے غلطی سے کوہالہ نکل گئی، یوں کچھ افسران کو 'اضافی' سیر کا موقع ملا۔ پھر چیئر لفٹ اور کیبل کار کے ذریعے کشمیر پوائنٹ پہنچے۔ کچھ افسران چیئر لفٹ پر بیٹھ کر یہی سوچتے رہے کہ اگر یہ گر گئی تو.....؟ کشمیر پوائنٹ پر کچھ افسران نے گھڑ سواری کی کوشش بھی کی، تاہم 'نافرمان' گھوڑوں نے ان کی ایک نہ سنی۔ کھانے کے بعد واپسی کا قصد ہوا اور ہوٹل میں کچھ دیر ستانے کے بعد مال روڈ کا رخ کیا گیا۔ یہاں افسران نے اپنے گھر والوں، گھر والیوں اور ہونے والی گھر والیوں کیلئے خریداری کی۔ اگلے دن بھور بن کا رخ کیا۔ اِس پورے سفر کے دوران مختلف امور، جیسے ہوٹل میں قیام کے انتظام، کھانے کے انتظام اور متفرق اخراجات سے متعلق مختلف زیرِ تربیت افسر ذمہ دار تھے۔ کھانے کی ذمہ داری جن صاحب پر تھی وہ



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DOTGazette

EDITORIAL

The December issue of DOT Gazette is with you. This month we had the honor of playing host to the Chairman CBR, Mr. Abdullah Yusuf, who especially visited DOT in order to address the probationary officers of the 33rd STP. He also inaugurated the newly built Conference Hall at DOT. Though winter in general makes life somewhat slower, however activities in the congenial environment of DOT do not seem to abide by this rule of nature. DOT remains as hectic as ever. It's rather been a bit more hectic as the training program for the 33rd STP enters the final phase. The probationers are now fast approaching the DOT STP Exam and the FPSC FPOE after which they will report to IBA Karachi for the specially designed Tax Management MBA program.

The MBA Degree program has been made an integral part of the officer's training and the rationale is to equip the officers with high level professional skills, conceptual clarity and practical proficiency- necessary qualities in today's demanding work environment. This speaks volumes of the CBR commitment to create a truly efficient work force. In November the 33rd STP went on a Country Study Tour to Murree, Ayubia, Nathiagalli and Abbottabad. Hopefully, the trip was both useful and enjoyable. DOT administration and the Gazette team are thankful to you for your keen interest and valuable suggestions.

■ Chief Editor



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and Taxpayers. Pakistan's comprehensive self assessment scheme impressed many delegates especially as it had not led to any fall in tax revenues as many had initially feared. A need to control the unhindered growth of the informal sector was stressed by many delegates as this sector robbed the exchequer of revenues and contributed significantly to a deterioration of the tax base. In the concluding session, the conference adopted three Reports on three different topics, viz. Resource Mobilization, Voluntary Compliance and Shariah Taxation. In his concluding remarks, the ATAIC Chairperson,



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Mr. M. Abdullah Yusuf stressed the need for member countries to equip themselves with the latest in modern science and technology, especially in the field of Information Technology which was crucial to enhancing the ability of Tax Administration to properly appraise data and automate processes central to tax collection, audit and detection of tax evasion.

The delegates greatly appreciated the excellent conference arrangements made and the deep personal interest taken by Mr. M. Abdullah Yusuf, Secretary General (Revenue Division)/Chairman, CBR, Mr. Salman Nabi, Member (Direct Taxes), CBR, and other CBR officers and also the warm hospitality extended to them.

The 4th Technical Conference of ATAIC will be held in Kuwait in 2007.

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ONCAMPUS

Chairman CBR VISITS DOT





The officers should think that we are in partnership with the taxpayers and that we should facilitate them so that their business flourishes - the more they earn the more will be our share in their income.

Mr. M. Abdullah Yousaf, Chairman CBR, visited DOT on Saturday, 18th November, 2006, to meet the probationers of 33rd STP. He was received by the Director General, senior officers and the faculty members of DOT. This meeting was originally scheduled to be held in the CBR Headquarters, Islamabad at the end of the six days long Country Study Tour of the probationary officers but due to the pressing commitments of the Chairman, meeting was rescheduled at DOT Lahore. The meeting was held in newly refurbished Iqbal Memorial Conference Hall, which was formally inaugurated by the chairman immediately after his arrival. The newly inaugurated Iqbal Memorial Conference Room has a seating capacity of 50 persons with state of the art audio visual faculties. This hall will not only be useful for ongoing training activities but will also be used for international conference.

The Director General Mr. Muneer Qureshi briefed the chairman about the training received by the probationers. The chairman later addressed the probationers and talked about his expectation from the new lot of officers. He also responded to various queries made by the probationers about their future career in the department.









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RESEARCH ARTICLE

The Design of Tax Incentives

it is increasingly becoming evident that non tax benefits might weigh significantly in the calculations of the foreign investor and in his scale of parameters having a bearing on feasibility these could have primacy over the advantages conferred by tax benefits.

Designing tax incentives is not easy. As a stimulus measure an incentive provided through deliberate interference with statutory taxation measures is expected to enhance profit ability sufficiently to increase competitiveness. On the negative side is the revenue that the exchequer loses as long as the incentive remains in force.

Tax incentives have been considered important in the context of promotion of industrialization. The geographical dispersal of industry is another important criteria kept in mind while designing these incentives. The lack of adequate linkages hinders the smooth flow of factors involved in production across the economic expanse. Tax incentives are expected to compensate for such limiting factors - at least to an extent.

In the opinion of many, while designing tax incentives the long term objectives should have primacy over short term goals. Disproportionate effort expended to realize proximate intermediate goals can be counterproductive for eventually such a (shortsighted) approach could interfere with and even prevent the achievement of the more fundamental objectives of public policy.

Investment Incentives

The rationale for the deliberate encouragement of specific industries is that these could lead the way in the industrialization effort by giving a cue to other related and complementary activity through the externalities - linkages - that they induce. Given an acceptance of such a scenario, the interest of the planners in designing the incentive measures is easily understood. In their scheme of things efforts to attract capital to the leading industries has high priority and tax incentives are considered a crucial component of the plan.

While increased availability of capital would certainly go a long way towards increasing the output of the specific industry to which the incentive has been targeted, in many cases an unintended by-product is the substitution of capital for labor in the favored industry. Over time this could lead to generalized substitution of capital for labor over the full spectrum of the entire industry. Considering that third world countries are plagued with severe problems related to labor redundancy due to over population, such a development amounts to a distortion in factor utilization and bodes ill for the future economic format that would take shape as a result of such incentives measures.

It would be recognized however that the real reason for such selective subsidization of investment is obviously not merely to increase the capital stock of an industry targeted to benefit from the incentive but rather to enhance the capability of the industry to produce more of the desired output. Thus it is the capability to throw up increased output that is the long term objective. When the incentive measure is based upon output rather then upon investment in the selected industry than it will not have the effect of increasing capital formation without distorting relative factor prices. The measure then will have the effect of creating a bias for adoption of techniques of production that result necessarily in capital intensity (more capital per unit of output).

General investment incentives have the serious defect of under pricing capital in general. Considering the fact that developing countries are capital deficient the under pricing of capital would intensify demands for capital goods. Most of these would be machinery and allied items and the great majority of these would originate from already established industry abroad. A greater chunk of the already scarce foreign exchange would thus be appropriated for importing such capital goods.

The only redeeming feature of a policy of designing general investment incentives would be the stimulus it gives to foreign investment and to domestic industry producing capital goods. However in the majority of cases these benefits are not likely to outweigh the disadvantages as it is increasingly becoming evident that non tax benefits might weigh significantly in the calculations of the foreign investor and in his scale of parameters having a bearing on feasibility these could have primacy over the advantages conferred by tax benefits. As for domestic industry producing capital goods since this is already an area that is sought to be developed it would not be realistic to expect that in the formative phases of economic development it would be sufficiently developed to be able to make a significant contribution thru production of adequate quantities of capital goods.

Among the many enigmatic problems that planners in third world countries face is that of opening up backward regions in the country by effecting a decisive change in the labor - capital mix and thus initiate dramatic changes in productivity. The objective clearly is to escalate wage levels from their existing depressed state to levels that are socially acceptable and to increase aggregate industrial output.

As should be evident from the statement made above the problems posed by regional disparities in levels of

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economic development have multiple dimensions. Because of resource constraints the government is unable to unilaterally make investment in all the various undeveloped regions on a scale that would lead to meaningful change. The alternate plan thus is to induce private investment to move into these areas. This however is easier said than done.

The less developed regions in a country are traditionally characterized by lack of infra structure (means of communication, energy supply, education, healthcare etc.) and an adverse labor - capital mix in whatever industry obtains there. The economic deficiencies insulate and isolate the backward region from the more developed areas due to the weak linkages. Over time, therefore, left to themselves, the problems posed by underdevelopment breed on themselves and exacerbate and accentuate the original situation. As a direct sequel, while the rich in the country keep on getting richer the poor not only remain poor put slide downwards on the poverty scale.

Given the above scenario the reluctance of private enterprise to move into so forbidding a situation is quite understandable especially as improvement of the condition of a people is hardly the principal motivating factor in the calculations of the entrepreneur when he makes an assessment with regard to the feasibility of an investment decision. The cost - benefit equation is the key to a positive response from private enterprise and the costs being what they are, the benefits are not likely to be a sufficient inducement for the entrepreneur to take on the daunting challenge that the backward region presents. However, if costs are lowered sufficiently, then it follows logically that the benefits would appear to be more attractive. Going a stage further, if it is possible to lower costs and at the same time increase the benefits the attractiveness of the situation improves dramatically.

Insofar as the tax burden constitutes a cost factor it impacts unfavorably on profits. As in the final analysis it is the profits that can be realized that loom so large in the mind of the entrepreneur, a reduction in the tax burden is expected to do the trick in luring the entrep to the backward region. Taxes are imposed through statute. They can thus be withdrawn completely (exemption) or held in abeyance (tax holiday) or levied at a reduced rate. (preferential taxation.)).

Most fiscal authorities today do not favor tax exemption as a means of attracting private enterprise to the less developed regions. It is increasingly being felt that most of these incentives are in the long run counterproductive.

One of the reasons that such incentives are viewed with disfavor is that these have been seen over time to lead to a substitution of capital for labor. Considering that most third world countries are labor abundant and capital poor it makes much more sense to use labor wherever it is feasible to do so i.e. wherever its use does not impact unfavorably on productivity and lead to deficiencies in output. Given the need to increase productivity, induction of capital is essential as there are very real limitations to what labor alone (or labor with very little capital) can achieve. In any case the use of more capital is one of the aims of development policy. After all, industrialization means putting machines to work for man so in that context substituting capital for labor is inevitable. However the continuing use of more and more capital per unit of output perpetuates capital intensity in industry and this trend once established is difficult to reverse. The dangers inherent in such a situation include exacerbation of existing labor redundancy problems faced by the developing country. Additionally, labor is unable to acquire the work experience that in the long run is crucial to instill capabilities that will have the most long lasting impact in terms of enhanced productivity of a significant segment of the total available labor force.

In addition to the reasons given above, tax exemptions distort information relevant to quantification of the real cost of economic development. Such quantification is necessary to evaluate and monitor the efficiency of a development program. After all it must be known what the execution of a development plan entails. Insofar as tax exemptions represent revenue deliberately foregone, to that extent it represents the cost of bringing development to the less developed region. However the fact that a specific industry has come to the target region frequently clouds the cost involved. Again - and this is important - it may not be at all clear that it was the tax incentive that was actually instrumental in brining the industry to the backward region. In fact the available evidence suggests strongly that the exemptions actually constitute windfall gains to industries that would have located in the region in any event.

One of the problems with tax incentives is that once enacted they tend to become institutionalized. Over time the beneficiaries get conditioned to the incentive and find it increasingly worth their while to come to their defense when ever they face a challenge. This vested interest will take great pains - and even incur much expense - to ensure that the incentives are retained irrespective of the fact that they might be poorly designed, inequitable or ineffective.

Tax incentives manage to escape public scrutiny largely because they are not treated as items of public expenditure when infact they are really on all fours with the public expenditures in that they consume potential public funds.

It is increasingly being felt that explicit subsidies achieve more in terms of desired objectives (viz increased output, employment and domestic value added in exports) without creating undesirable distortions in resource allocation. Also the cost of the incentive is much more evident when administered through a subsidy. Thus the well-worn paths taken by tax incentives - accelerated depreciation, investment credit, initial write off etc - should be trod on not with alacrity and blind enthusiaism but rather with extreme caution and may be even reluctance so that the inevitable negative effects are minimized.

Contributed by
M. Muneer
Qureshi



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PC بھوربن اور پیزاہٹ جیسی جگہوں پر بھی رعایت حاصل کرنے کی جدوجہد کرتے نظر آئے۔لوگوں کے پوچھنے پر کہ آپ کون ہیں، وہ کہتے تھے:

پوچھتے ہیں وہ کہ اے سی (انکم ٹیکس) کون ہے؟
کوئی بتلاؤ کہ ہم بتلائیں کیا

شاید کھانے پر سختی کی وجہ سے کچھ افسران نے انہیں PC کے سوئمنگ پول میں پھینکنے کی کوشش کی تاہم یہ سوچ کر کہ بعد میں یہ کام کون کرے گا، رک گئے۔ یہاں سے دوپہر کھانے کے بعد نتھیا گلی کو روانہ ہوئے۔

گلی گلی پھرا پروبیشنز

مری میں مختلف گلیات ہیں جیسے گھوڑا گلی، بانسرہ گلی وغیرہ، تاہم یہ لاہور یا کراچی کی گلیات سے یکسر مختلف ہیں۔ ہمارا رخ نتھیا گلی کی جانب تھا۔ خمارِ گندم کے باوجود کاظمی صاحب کے پرزور اصرار اور ترغیب پر کچھ زیرِ تربیت افسران ایوبیہ اور کچھ نتھیا گلی کے ایلیٹ ہوٹل چلے گئے۔ ایوبیہ جانے والے افسران نے یہاں ایوب نیشنل پارک کے مشہور ٹریک پر ٹریکنگ شروع کی۔ کچھ افسران خرگوش کی مانند یوں آگے نکل گئے جیسے اول آنے پر انعام کی توقع ہو۔ دوسری جانب کچھ افسران کچھوے کی چال چلتے منزل تک پہنچے۔ راستہ کبھی کبھی ایسا لگتا تھا کہ جیسے انکم ٹیکس کی تربیت ہے جو ختم ہونے کا نام ہی نہیں لے رہی۔ اسی دوران اندھیرا چھا گیا اور یہ تبصرہ شروع ہوگیا کہ اگر شیر آ گیا تو کیا ہوگا! ایک جواب آیا کہ پھر تو جو کرنا ہے شیر نے کرنا ہے، تو دوسرا جواب یہ آ گیا کہ زیرِ تربیت افسران کو شکار کر کے شیر اپنا وقت ضائع نہیں کرے گا کہ ان کا خون تو پہلے ہی خشک ہے۔ ہوسکتا ہے کہ شیر بھی یہی سوچ رہا ہو کہ اگر زیرِ تربیت افسران آئے تو وہ آخر کرے گا کیا؟ بہرحال بخیر و عافیت ہم ڈونگا گلی پہنچے۔ یہاں سے ہوٹل ایلیٹ پہنچے۔ ایک سائنسی طرز پر بنایا گیا ہوٹل جہاں کمرے کھانے کی جگہ سے اتنے فاصلے پر تھے کہ اوپر نیچے آتے جاتے کئی دن کا کھانا ہضم ہوجائے۔ کچھ کمروں میں پانی کی عدم دستیابی اور صفائی کے فقدان کی وجہ سے بھی مسائل پیدا ہوئے۔ یہاں سردی کی شدت بھی زیادہ تھی اسی لیے گرم پانی اور ہیٹر کی کمی زیادہ مسئلہ بنی۔ کچھ افسران کو کمروں کی جانب جاتے ہوئے راستے کی ویرانی اور اندھیرے کی وجہ سے یوں لگا جیسے ان کے پیچھے 'کوئی' لگا ہوا ہو۔ جواب یہ آیا کہ آخر بھوتوں کا بھی کوئی Taste ہے! رات کے کھانے کے بعد ایک محفلِ موسیقی کا اہتمام تھا جہاں ماہر گائیکوں کی بدولت غزل سے لے کر ہلکی پھلکی موسیقی سے ہم محظوظ ہوئے۔ زیرِ تربیت افسران نے اس موقع پر اعضاء کی شاعری بھی فرمائی۔ محفل کے اختتام پر رنگ اس وقت بدلا جب بھونچال آ گیا، لیکن یہ حقیقی بھونچال نہ تھا بلکہ ہمارے ایک ساتھی افسر تھے جو اپنے کمرے کے باتھ روم کے کموڈ میں ایک مرے ہوئے چوہے کے پائے جانے پر چیخ پا تھے۔ یوں باہر شدید سردی کے باوجود اس ہال کمرے کا درجۂ حرارت اپنے عروج پر پہنچ گیا۔ ہوٹل کے ذمہ داران کو اٹھایا گیا اور گزارے لائق انتظام ہونے پر جیسے تیسے رات گزاری گئی۔ تاہم وہ چوہا جو شاید اپنی زندگی میں اتنا مقبول نہ رہا ہو، اپنی موت، خصوصاً جائے موت کی وجہ سے ہمیشہ کے لیے امر ہوگیا۔ پتا نہیں اس کی موت طبعی تھی یا پھر خودکشی۔

ذرا ایبٹ آباد تک

نتھیا گلی کی اس یادگار رات کے بعد ہم ایبٹ آباد پہنچے۔ یہاں ڈاکٹر حامد عتیق اور محترمہ یاسمین فاطمہ بھی ہم سے آملے۔ یہاں ہم نے زیرِ تکمیل RTO کا دورہ کیا جو کہ بے حد معلومات افزاء تھا۔ بعد ازاں کچھ افسران نے مزید خریداری کی تو کچھ نے یہاں موجود اپنے احباب سے ملاقات کی۔

حسرت ان غنچوں پہ.....!

پروگرام کے مطابق تو ہمیں اب اسلام آباد جانا تھا جہاں CBR کے دورے اور چیئرمین CBR سے ملاقات طے تھی۔ اسلام آباد میں ہمارے مشترکہ تربیتی پروگرام کے دیگر افسران اپنی اپنی اکیڈمیوں میں ہمارے لیے پروگرام اور دعوتیں تیار کیے بیٹھے تھے۔ تاہم پھر یہ مژدہ ملا کہ اب سیدھا لاہور جانا ہوگا اور چیئرمین CBR سے ملاقات اب ڈاٹ میں ہے (اس ملاقات کا احوال ہمارے حصہ انگریزی میں ملاحظہ کیا جاسکتا ہے)۔ سو اسلام آباد کے پاس سے گزرتے ہوئے اس کی جانب منہ کر کے ٹھنڈی آہ بھر کے ہم نے لاہور کا رخ کیا۔ یوں ہمارا یہ مطالعاتی دورہ اپنے اختتام کو پہنچا:

عزم آفتاب
'لوٹ کے پروبیشنرز ڈاٹ کو آئے'

