



**Upper Tribunal
(Immigration and Asylum Chamber)**

Appeal Number: VA/14460/2013

THE IMMIGRATION ACTS

Heard at Manchester

Determination

On 24th September 2014

Promulgated

On 10th October 2014

Before

DEPUTY UPPER TRIBUNAL JUDGE MCCLURE

Between

**MR JAHANGIR MUHAMMAD
(NO ANONYMITY DIRECTION MADE)**

Appellant

and

THE SECRETARY OF STATE FOR THE HOME DEPARTMENT

Respondent

Representation:

For the Appellant: Mr S Ahmed of Equity Law Chambers Solicitors

For the Respondent: Mr McVeety Home Office Presenting Officer

DETERMINATION AND REASONS

1. The appellant, Mr Jahangir Muhammad, date of birth 7 April 1987, is a citizen of Pakistan. Having considered all the circumstances it is not necessary to make an anonymity direction.
2. This is an appeal by the appellants against the determination of First-tier Tribunal Judge J D L Edwards promulgated on 6th May 2014. The judge dismissed the appeal of the appellant against the decision of the

respondent dated 23rd June 2013 to refuse the appellant entry clearance to the United Kingdom as a visitor.

3. By decision of the 11th July 2014 First-tier Tribunal Judge Holmes granted permission to appeal. In granting permission to appeal the Judge Holmes gave permission in the following terms:-

2 The grounds, as drafted, amount in large part to little more than a series of disagreements with the Judge's decision, however it does appear that the Judge either overlooked relevant evidence as to the Appellant's economic circumstances or failed to give adequate reasons for any decision that it carried no weight.

4. This is an application for a visit visa to enable the appellant to enter the United Kingdom to visit his brother and his brother's family.
5. In the letter of refusal dated 23 June 2013 the ECO accepted that the sponsor in the United Kingdom was related to the appellant as claimed and that the sponsor was capable of maintaining and accommodating the appellant. The ECO was not satisfied as to the appellant's intentions in coming to the United Kingdom, he was not satisfied that the appellant intended to leave the United Kingdom on completion of his visit. In coming to that conclusion the ECO looked carefully at the financial affairs of the appellant. The ECO concluded that the appellant was not as financially secure as he claimed and accordingly that the appellant's intentions were not as stated.
6. The appellant had stated that he was self-employed working as Jahangir Vegetable & Fruit Commission Agent. His place of business is Shop No 24 New Sabzi Mandi G T Road Dina. He claimed a total income of PKR 30-35,000 per month. To substantiate that income the appellant had produced tax forms and bank statements. In his tax return his gross income was PKR 353,000 for 2011 and for PKR 375.00 for 2012 with the net income as PKR 265,000 and PKR 280,000.
7. In the determination it is suggested that the appellant was relying on tax returns for the period 2009 and 2010. In fact in the documents submitted to the ECO there are tax returns for the period 2011 and 2012. To be clear those documents are documents allegedly completed by the appellant to be submitted or actually submitted to the Pakistan Federal Board of Revenue. One problem appears to be that the annual tax returns are stamped for 2009 and 2010 on the 4th June 2011 and for 2011 and 2012 on the 28th May 2013.
8. Whilst there are calculations on those forms, there are no supporting documents to show purchases and sales of items to support the claim that the appellant is running a commission agent's business. The calculation of commission is consistent with his claimed commission rate but there are no supporting documents to show who he was acting as agent for who he was selling to or other details to substantiate his business.

9. There is a document that supports that the appellant is registered with FBR but no evidence of payment of any tax. Indeed all the tax forms refer to item 26 taxable income at a significant level but the tax rate applicable is, item 38, at 0%.
10. Whilst I appreciate that there are tax breaks for farmers and the like the appellant had claimed in his VAF that he had additional income [see page 42 part 5-3rd answer]. Despite that additional income claimed there is no figure in the tax return for such and no liability for tax.
11. The judge in examining the documentation has noted that in completing the tax forms the appellant has completed the section stating that his income is from "*Other Revenues /Fee/Charges for Professional or other Services/Commission*". An examination of the tax documents contains no statement of net sales, cost of sales, gross or net profits [items 1-7 on the tax form]. It was being claimed on behalf of the appellant that he based his commission on the whole trade, with which he dealt and he then took a percentage of that as profit.
12. The judge was clearly drawing attention to the fact that the tax returns containing figures from the appellant without any supporting documents. Whilst the judge appears to have limited himself to looking at the documents for 2009 and 2010, the documents for 2011 and 2012 contain the same detail and problems. The figures on the 2011 and 2012 tax documents are merely that which the appellant claims he is earning but on which he pays no tax.
13. The judge also made the point that there is no reference to bank accounts on the tax forms. Within the tax forms there is a section referred to as Annex B. Part of that section refers to bank accounts and other details which appear not to be completed. The 2011 and 2012 tax documents [returns] do not appear to be complete in any event. One of the documents jumps from Annex D to Annex G and the other document jumps from Annex B to Annex D.
14. The same applies to the documents submitted by the appellant's representative for tax returns for 2009 /2010. Why in that bundle there was not more up-to-date tax documentation is not explained. Why those acting on behalf of the appellant should be submitting historic tax documents rather than up to date tax documents was not explained.
15. However whatever else can be said there is no confirmation of the actual amount of tax paid. According to the tax documents the appellant is not paying any tax. There is a document indicating that the appellant is registered with the FBR of Pakistan but that does not show how much tax he paid. The tax returns refer to no tax being payable[see items 33-36]. Again there is no explanation as to how the appellant receiving such income from trade does not pay any tax.

16. As the final matter I would also note that whilst bank accounts have been submitted there is no evidence on the bank accounts of the payment of any tax at all. Admittedly the bank accounts run from February through to May. However there is no indication of any tax being paid in the period.
17. The bank account has regular payments into the account and there is confirmation from the bank of the balance at the end of the period. All of the transactions on the bank account are in cash. That to an extent is consistent with the claim by the appellant that his business is a cash business. There are payments into the bank account every four days or so. The payments cover the whole of the period from 1 February to 31 May. That would be a period of four months. In that period of time according to the appellant he was earning at most PKR 140,000. Paid into the account over that period of time was over PKR 232,000. Whilst bank accounts do show regular credits the credits are far in excess of the appellant's claimed income and no explanation has been given for the excess income.
18. Looking at the documentation the judge has looked at the bundle that had been submitted by the appellant's representative. However there were more up-to-date tax returns and the bundle with the ECO. However the concerns of the judge as to why he was not satisfied on the tax documents that the appellant had the income that he claimed, applies whether one looks at the 2009/ 2010 documents or one looks at the 2011/2012 documents.
19. The judge has given valid reasons for not accepting that the tax returns properly reflect the income of the appellant. The tax returns are merely the appellant's submission as to what his income is. Whilst he is clearly registered with a FBR, there was no liability to tax and no confirmation of the income from the FBR. The judge was clearly not satisfied as to the financial circumstances of the appellant in Pakistan. On the documentation submitted those were findings of fact that the judge was entitled to make.
20. Even if the judge has failed to take account of the 2011 and 2012 documents those documents raise the same issues identified by the judge in respect of the earlier documentation. If such constitutes an error it makes no material difference as the same issues arise under latter documents.
21. There is no material error of law in the determination. I uphold the decision to dismiss the appeal on all grounds.

Signed

Date

Deputy Upper Tribunal Judge McClure