

(TO BE PUBLISHED IN THE GAZETTE OF PAKISTAN)

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE**

C. No. 18(3)S-DOS/2010-171371-R

Islamabad, the 22nd December, 2010.

NOTIFICATION

Subject: - **JURISDICTION OF CHIEF COMMISSIONER INLAND REVENUE, RTO-III, KARACHI AND COMMISSIONERS OF INLAND REVENUE IN REGIONAL TAX OFFICE-III, KARACHI.**

In exercise of the powers conferred under sub-section (1) of section 209 of the Income Tax Ordinance, 2001 (hereinafter read as 'Ordinance'), sub-section (1) of section 30 and section 31 of the Sales Tax Act, 1990, sub-section (1) of section 29 of the Federal Excise Act, 2005, and in supersession of the Board's Notifications C. No. 1(6)IR-Jud/2009(A) dated 19th December, 2009, C. No. 18(3)S-DOS/2010-100086-R dated 5th July, 2010 and C. No. 18(3)S-DOS/2010-104963-R dated 14th July, 2010 and C. No. 18(3)/S-DOS/2010/112238-R dated 29th July, 2010 and all previous orders or notifications, if any, in respect of jurisdiction, the Federal Board of Revenue is pleased to direct that the Commissioners of Inland Revenue specified in column (2) of the Table below, shall exercise the powers and functions, (under the aforesaid Laws/Rules) as specified in column (3) of the Table below, in respect of the persons or classes of persons or areas (excluding cases or classes of cases or persons or classes of persons or the areas assigned to other RTOs/LTU), as specified in column (4) of the Table below.

2. This notification shall take effect immediately.

TABLE

S. No.	Commissioner Inland Revenue	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
01.	Commissioner Inland Revenue (Audit Division-I), RTO-III, Karachi.	<u>Income Tax:</u> (a) Exercise powers under Part-VIII of Chapter-X; Amend assessment under Part-II of Chapter-X (excluding assessment	a) All cases or classes of cases or persons or classes of persons of following sectors, having place of business or areas, falling within the limits of former Civil Division Karachi: -

		<p>u/s 121 in existing and new cases and provisional assessment under section 122C in new cases); Compute taxable income under Chapter-III, Give effect to an appeal order passed under Part-III of Chapter-X; Make rectifications arising out of the orders passed by audit; and exercise powers and functions under any specific provision of law and rules as provided in the Ordinance and Schedules thereto in respect of audit and assessment;</p> <p>(b) Computation of income chargeable to tax, determining of tax payable thereon, allowing credit for tax paid under Part-V of Chapter-X or adjustment of refund due under Part-VI of Chapter-X, or under any other specific provision of law and rules provided in the said Ordinance and Schedules thereto;</p> <p>(c) Best judgment assessment under section 121 read with sub section 10 of section 177, in respect of cases under audit;</p> <p>(d) Exercise powers to determine income under "Anti-avoidance" provisions contained in Chapter-VIII;</p>	<p>i) Computer hardware software and accessories.</p> <p>ii) Telecommunication, mobile phones companies, mobile franchises and radio channels.</p> <p>iii) Audio/video cassettes and CDs/DVDs manufacturers, distributors, wholesalers, retailers, exporters and importers.</p> <p>iv) Internet service providers.</p> <p>v) Electrical goods manufacturers, distributors, wholesalers, retailers, importers and exporters.</p> <p>vi) Marble, ceramics, crockery, cement blocks, tiles.</p> <p>vii) Gem & jewellery makers, designers, distributors, wholesalers, retailers, exporters and importers.</p> <p>viii) Departmental stores/ super markets/general merchants/stores.</p> <p>ix) Tea manufacturers, distributors, wholesalers, retailers, exporters and importers.</p> <p>x) Sugar production distributors, wholesalers, retailers, exporters and importers.</p> <p>xi) Rice processors, distributors, wholesalers, retailers, exporters and importers.</p> <p>xii) Vegetables/fruits commission agents.</p>
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		<p>(e) Revision of assessment under section 122A in respect of cases under audit;</p> <p>(f) Impose penalty under Part X of Chapter X against defaulters in respect of cases under audit;</p> <p>(g) Perform any other function in determining and computing income chargeable to tax and correct tax payable under the said Ordinance.</p> <p>(h) To process/finalize complaints in respect of existing taxpayers' cases.</p> <p><u>SALES TAX:</u></p> <p>a) Audit of registered person;</p> <p>b) Audit selection and allocation strategy;</p> <p>c) Risk based audit through profiling and analysis;</p> <p>d) Review of audit reports for quality and integrity;</p> <p>e) Recovery of un-disputed liability detected during audit;</p> <p>f) Monitoring of audit schedule, etc.;</p> <p>g) Maintenance and analysis of audit records and audit related database;</p>	<p>xiii) Paints manufacturers, distributors, wholesalers, retailers, exporters and importers.</p> <p>xiv) Educational institutions/tuition centers.</p> <p>xv) Cases of corporation, company, regulatory authority, development authority, other body or institution established by or under a Federal law or a Provincial law.</p> <p>xvi) All cases of Civilian employees of Federal/Provincial Government, paid by the AGPR, Sub-offices, and AG Sindh/Government of Sindh, employees of Banks, Corporations, Authorities Non-profit Organizations/Non-Government Organizations and other persons, whose place of employment is in the former Civil Division Karachi.</p> <p>xvii) All Naval employees under the audit control of the Controller of Naval Accounts, Karachi.</p> <p>xviii) All persons posted anywhere in Pakistan, who are employed by:</p> <p>(a) Pakistan International Airlines Corporation;</p> <p>(b) PIA Shaver Poultry Breeding Farms Limited;</p>
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	<p>h) Matters relating to External Audit (Revenue Receipt Audit) including Public Accounts Committee;</p> <p>i) Post Refund Audit;</p> <p>j) Audit Management Cell functions;</p> <p>k) Investigative audits after action under section 38 of the Sales Tax Act;</p> <p>l) Any other audit function given by Chief Commissioner, RTO, Karachi or FBR for achieving the purpose of Sales Tax Act, Law and Procedures thereof; and</p> <p>m) Implementing audit planning and audit strategy in accordance with audit guidelines and audit manuals developed by FBR or Member (Taxpayers' Audit).</p> <p><u>FEDERAL EXCISE:</u></p> <p>a) Audit of registered person;</p> <p>b) Audit selection and allocation strategy;</p> <p>c) Risk based audit through profiling and analysis;</p> <p>d) Review of audit reports for quality and integrity;</p> <p>e) Maintenance and analysis of audit records and audit related database;</p>	<p>(c) Airport Development Authority; and</p> <p>(d) Pakistan Tobacco Company Limited.</p> <p>xx) Residual cases alphabet A to Z</p> <p>b) All cases of directors of companies, partners of firms or members of AOP as specified in paragraph (a) above provided that where a person is a director, partner or member, in more than one company, firm or AOP, as the case may be, jurisdiction over his case shall lie with the Division having jurisdiction over the company, firm or AOP, as the case may be, whose name comes first in alphabetical order; and</p> <p>c) Cases or classes of cases or persons or classes of persons or areas assigned by FBR from time to time.</p>
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		<p>f) Matters relating to External Audit (Revenue Receipt Audit) including Public Accounts Committee;</p> <p>g) Investigative audits</p> <p>h) Any other audit function given by Chief Commissioner, RTO, Karachi or FBR for achieving the purpose of Federal Excise Act, 2005; and</p> <p>i) Implementing audit planning and audit strategy in accordance with audit guidelines and audit manuals developed by FBR or Member (Taxpayers' Audit).</p>	
02.	Commissioner Inland Revenue (Audit Division-II), RTO-III, Karachi.	<p><u>Income Tax:</u></p> <p>(a).Exercise powers under Part-VIII of Chapter-X; Amend assessment under Part-II of Chapter-X (excluding assessment u/s 121 in existing and new cases and provisional assessment under section 122C in new cases); Compute taxable income under Chapter-III, Give effect to an appeal order passed under Part-III of Chapter-X; Make rectifications arising out of the orders passed by audit; and exercise powers and functions under any specific provision of law</p>	<p>a) All cases or classes of cases or persons or classes of persons of following sectors, having place of business or areas, falling within the limits of former Civil Division Karachi: -</p> <p>i) Hotels, restaurants and ice cream parlors.</p> <p>ii) Caterers and related services.</p> <p>iii) Bakeries / confectionaries/ sweetmeats.</p> <p>iv) Electronic media/TV channels and Cable Operators.</p> <p>v) Manufacturers/dealers/exporters and traders of garments,</p>

		<p>and rules as provided in the Ordinance and Schedules thereto in respect of audit and assessment;</p> <p>(b) Computation of income chargeable to tax, determining of tax payable thereon, allowing credit for tax paid under Part-V of Chapter-X or adjustment of refund due under Part-VI of Chapter-X, or under any other specific provision of law and rules provided in the said Ordinance and Schedules thereto;</p> <p>(c) Best judgment assessment under section 121 read with sub section 10 of section 177, in respect of cases under audit;</p> <p>(d) Exercise powers to determine income under "Anti-avoidance" provisions contained in Chapter-VIII;</p> <p>(e) Revision of assessment under section 122A in respect of cases under audit;</p> <p>(f) Impose penalty under Part X of Chapter X against defaulters in respect of cases under audit</p> <p>(g) Perform any other function in determining</p>	<p>Textile Fabrics, Terry Towels and other made ups.</p> <p>vi) Plastic and polythene, pipes, plastic products, its manufacturers, importers, exporters, wholesalers, retailers and distributors.</p> <p>vii) Mineral water/filtered water, manufacturers, distributors, wholesalers, retailers, exporters and importers.</p> <p>viii) Wine shops, manufacturers, distributors, wholesalers, retailers, exporters and importers.</p> <p>ix) Marriage halls / shadi halls. Lawns.</p> <p>x) Recreation clubs, guest houses, farm houses.</p> <p>xi) Drycleaners and launderers.</p> <p>xii) Cinema houses.</p> <p>b) All cases of directors of companies, partners of firms or members of AOP as specified in paragraph (a) above provided that where a person is a director, partner or member, in more than one company, firm or AOP, as the case may be, jurisdiction over his case shall lie with the Division having jurisdiction over the company, firm or AOP, as the case may be, whose name comes first in alphabetical order;</p> <p>c) Cases or classes of cases or persons or classes of persons or</p>
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		<p>and computing income chargeable to tax and correct tax payable under the said Ordinance.</p> <p>(h) To process/finalize complaints in respect of existing taxpayers' cases.</p> <p><u>SALES TAX:</u></p> <p>a) Audit of registered person;</p> <p>b) Audit selection and allocation strategy;</p> <p>c) Risk based audit through profiling and analysis;</p> <p>d) Review of audit reports for quality and integrity;</p> <p>e) Recovery of un-disputed liability detected during audit;</p> <p>f) Monitoring of audit schedule, etc.;</p> <p>g) Maintenance and analysis of audit records and audit related database;</p> <p>h) Matters relating to External Audit (Revenue Receipt Audit) including Public Accounts Committee;</p> <p>i) Post Refund Audit;</p> <p>j) Audit Management Cell functions;</p> <p>k) Investigative audits after action under section 38</p>	<p>areas assigned by FBR from time to time.</p>
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		<p>of the Sales Tax Act;</p> <p>l) Any other audit function given by Chief Commissioner, RTO, Karachi or FBR for achieving the purpose of Sales Tax Act, Law and Procedures thereof; and</p> <p>m) Implementing audit planning and audit strategy in accordance with audit guidelines and audit manuals developed by FBR or Member (Taxpayers' Audit).</p> <p><u>FEDERAL EXCISE:</u></p> <p>a) Audit of registered person;</p> <p>b) Audit selection and allocation strategy;</p> <p>c) Risk based audit through profiling and analysis;</p> <p>d) Review of audit reports for quality and integrity;</p> <p>e) Maintenance and analysis of audit records and audit related database;</p> <p>Matters relating to External Audit (Revenue Receipt Audit) including Public Accounts Committee;</p> <p>f) Investigative audits</p> <p>g) Any other audit function given by Chief Commissioner, RTO, Karachi or FBR for</p>	
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		<p>achieving the purpose of Federal Excise Act, 2005; and</p> <p>h) Implementing audit planning and audit strategy in accordance with audit guidelines and audit manuals developed by FBR or Member (Taxpayers' Audit).</p>	
03.	Commissioner Inland Revenue (Enforcement & Collection Division-I), RTO-III, Karachi.	<p><u>Income Tax:</u></p> <p>a) Broadening of tax base and exercise jurisdiction for the purpose of booking of new taxpayers;</p> <p>b) Conduct internal and external survey;</p> <p>c) Ensure compliance of filing statutory returns, statements, maintenance of prescribed accounts, documents and records; impose penalty and take other actions under the law against non-compliers;</p> <p>d) Best judgment assessment under section 121, except in cases under audit;</p> <p>e) Provisional Assessment under section 122C.</p> <p>f) Ensure compliance of filing of statutory statements under section 165 of the said Act;</p> <p>g) Monitor deduction,</p>	All cases or classes of cases or persons or classes of persons or areas falling within the limits of former Civil Division Karachi and assigned to Audit Division-I, RTO-III.

		<p>collection and payment of tax at source by withholding/ collecting agents; issue exemption certificates and Charge tax on defaulting withholding/ collecting agents;</p> <p>h) Impose penalty and charge default surcharge for non-filing of statutory statements and default of withholding/ collection respectively;</p> <p>i) Effect collection and recovery of tax under Part-IV of Chapter-X;</p> <p>j) Issue refunds under Part-VI of Chapter-X including refund adjustments;</p> <p>k) Giving effect to an appeal order under Part-III of Chapter-X excluding orders arising out of audit and assessment;</p> <p>l) Rectification of cases not related to audit;</p> <p>m) Launch prosecution under Part-XI of Chapter-X;</p> <p>n) Disposal of internal and external audit observations/ objections/paras;</p> <p>o) Impose penalty under Part-X of Chapter-X in respect of cases except under audit;</p>	
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		<p>p) Revision of assessment under section 122A except cases under audit;</p> <p>q) Communicate orders and demand notices to Tax Facilitation Division;</p> <p>r) Complaints relating to enforcement matters;</p> <p>s) Best judgment assessment under section 121 in respect of cases where returns/statements have not been filed and exercise powers to determine income under "Anti Avoidance provisions contained in chapter VIII in respect of such cases.</p> <p>t) To take any other related action under the withholding provisions of Income Tax Ordinance, 2001.</p> <p><u>SALES TAX:</u></p> <p>a) Enforcement and Collection of Sales Tax;</p> <p>b) Recovery cell</p> <p>c) Processing and Sanctioning of Refund claims filed under section 10 and 66 of the Sales Tax Act;</p> <p>d) Dealing with non-filers and un-traceable units;</p> <p>e) Concessionary Imports;</p>	
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		<p>f) Reporting of Revenues;</p> <p>g) Industrial Surveys as required under concessionary notifications;</p> <p>h) Intelligence, Investigation & Prosecution(II&P);</p> <p>i) Any other Enforcement function given by Chief Commissioner, RTO, Karachi or FBR for achieving the purpose of Sales Tax Act, Law and Procedure thereof;</p> <p>j) implementing enforcement planning and strategy in accordance with guidelines developed by FBR or Member (Enforcement and Accounting); and</p> <p>k) Any other power and function not specifically assigned to any other Commissioner.</p> <p><u>FEDERAL EXCISE:</u></p> <p>a) Enforcement and Collection of Federal Excise;</p> <p>b) Recovery cell;</p> <p>c) Processing and Sanctioning of Refund claims filed under Federal Excise Act; 2005;</p>	
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		<p>d) Dealing with non-filers and un-traceable units;</p> <p>e) Reporting of Revenues;</p> <p>f) Any other Enforcement function given by Chief Commissioner, RTO, Karachi or FBR for achieving the purpose of Federal Excise Act, 2005;</p> <p>g) Implementing enforcement planning and strategy in accordance with guidelines developed by FBR or Member (Enforcement and Accounting); and</p> <p>h) Any other power and function not specifically assigned to any other Commissioner.</p>	
04.	Commissioner Inland Revenue (Enforcement & Collection Division-II), RTO-III, Karachi.	<p><u>Income Tax:</u></p> <p>a) Broadening of tax base and exercise jurisdiction for the purpose of booking of new taxpayers;</p> <p>b) Conduct internal and external survey;</p> <p>c) Ensure compliance of filing statutory returns, statements, maintenance of prescribed accounts, documents and records; impose penalty and take other actions under the law against non-compliers;</p>	All cases or classes of cases or persons or classes of persons or areas falling within the limits of former Civil Division Karachi and assigned to Audit Division-II, RTO-III, Karachi.

		<p>d) Best judgment assessment under section 121, except in cases under audit;</p> <p>e) Provisional Assessment under section 122C.</p> <p>f) Ensure compliance of filing of statutory statements under section 165 of the said Act;</p> <p>g) Monitor deduction, collection and payment of tax at source by withholding/ collecting agents; issue exemption certificates and Charge tax on defaulting withholding/ collecting agents;</p> <p>h) Impose penalty and charge default surcharge for non-filing of statutory statements and default of withholding/ collection respectively;</p> <p>i) Effect collection and recovery of tax under Part-IV of Chapter-X;</p> <p>j) Issue refunds under Part-VI of Chapter-X including refund adjustments;</p> <p>k) Giving effect to an appeal order under Part-III of Chapter-X excluding orders arising out of audit and assessment;</p> <p>l) Rectification of cases not related to audit;</p>	
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		<p>m) Launch prosecution under Part-XI of Chapter-X;</p> <p>n) Disposal of internal and external audit observations/objections/paras;</p> <p>o) Impose penalty under Part-X of Chapter-X in respect of cases except under audit;</p> <p>p) Revision of assessment under section 122A except cases under audit;</p> <p>q) Communicate orders and demand notices to Tax Facilitation Division;</p> <p>r) Complaints relating to enforcement matters;</p> <p>s) Best judgment assessment under section 121 in respect of cases where returns/statements have not been filed and exercise powers to determine income under "Anti Avoidance" provisions contained in chapter VIII in respect of such cases.</p> <p>t) To take any other related action under the withholding provisions of Income Tax Ordinance, 2001.</p>	
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		<p><u>SALES TAX:</u></p> <p>a) Enforcement and Collection of Sales Tax;</p> <p>b) Recovery cell</p> <p>c) Processing and Sanctioning of Refund claims filed under section 10 and 66 of the Sales Tax Act;</p> <p>d) Dealing with non-filers and un-traceable units;</p> <p>e) Concessionary Imports;</p> <p>f) Reporting of Revenues;</p> <p>g) Industrial Surveys as required under concessionary notifications;</p> <p>h) Intelligence, Investigation & Prosecution(II&P);</p> <p>i) Any other Enforcement function given by Chief Commissioner, RTO, Karachi or FBR for achieving the purpose of Sales Tax Act, Law and Procedure thereof;</p> <p>j) implementing enforcement planning and strategy in accordance with guidelines developed by FBR or Member (Enforcement and Accounting); and</p> <p>k) Any other power and function not specifically</p>	
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		<p>assigned to any other Commissioner.</p> <p><u>FEDERAL EXCISE:</u></p> <p>a) Enforcement and Collection of Federal Excise;</p> <p>b) Recovery cell;</p> <p>c) Processing and Sanctioning of Refund claims filed under Federal Excise Act, 2005;</p> <p>d) Dealing with non-filers and un-traceable units;</p> <p>e) Reporting of Revenues;</p> <p>f) Any other Enforcement function given by Chief Commissioner, RTO, Karachi or FBR for achieving the purpose of Federal Excise Act, 2005;</p> <p>g) Implementing enforcement planning and strategy in accordance with guidelines developed by FBR or Member (Enforcement and Accounting); and</p> <p>h) Any other power and function not specifically assigned to any other Commissioner</p>	
05.	Commissioner Inland Revenue (Legal Division), RTO-III, Karachi.	<p><u>Income Tax:</u></p> <p>a) Defend appeals before Commissioner (Appeals), institute and defend departmental appeals and reference under Part-III of Chapter-X and</p>	All cases or classes of cases or persons or classes of persons or areas falling within the limits of former Civil Division Karachi and assigned to RTO-III, Karachi.

		<p>prosecution cases under section 203, and represent the department in the process of liquidation;</p> <p>b) Defend complaints before FTO;</p> <p>c) File/defend presentations before the President of Pakistan;</p> <p>d) Appoint legal advisors and assign cases, wherever required, for representation before appellate fora;</p> <p>e) Recognition of Provident Funds, approve Superannuation Funds, and Gratuity Funds under the Sixth Schedule; and exercise all the powers under said Schedule;</p> <p>f) Grant of approval to pension schemes for the purposes of Clause 12 of Part-I of Second Schedule;</p> <p>g) Grant of approval to gratuity schemes for the purposes of Clause 13 of Part-I of Second Schedule;</p> <p>h) Grant of approval to benevolent fund or group insurance schemes for the purposes of Clause 57 of Part-I of Second Schedule; and</p>	
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		<p>i) Grant of approval to Non-Profit Organizations under section 2(36).</p> <p><u>Sales Tax:</u></p> <p>a) Preparation, follow-up and defense of cases before Supreme Court, High Court, and Alternative Dispute Resolution Committee;</p> <p>b) Preparation, follow-up and defense of cases before Appellate Tribunal and Collector (Appeals);</p> <p>c) Adjudication under Sales Tax, 1990;</p> <p>d) Matters relating to Federal Tax Ombudsman; and</p> <p>e) Any other legal functions assigned by Chief Commissioner or FBR for achieving the purpose of Sales Tax Act, 1990 and Procedures thereof.</p> <p><u>Federal Excise:</u></p> <p>a) Preparation, follow-up and defense of cases before Supreme Court, High Court, and Alternative Dispute Resolution Committee;</p> <p>b) Preparation, follow-up and defense of cases before Appellate Tribunal and Collector (Appeals);</p>	
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		<p>c) Adjudication under Federal Excise Act, 2005;</p> <p>d) Matters relating to Federal Tax Ombudsman; and</p> <p>e) Any other legal functions assigned by Chief Commissioner or FBR for achieving the purpose of Federal Excise Act, 2005 and Procedures thereof.</p>	
06.	Commissioner Inland Revenue (Taxpayers' Facilitation Division), RTO-III, Karachi.	<p>a) Receive returns, statements, statutory notices, documents, applications from taxpayers, mail from other Inland Revenue Authorities, tax payment receipts (Challans) from Banks, and all outside communications and</p> <p>b) Sort and disseminate information, documents, returns, statements and mail mentioned at (a) above, to concerned divisions or to Inland Revenue Authorities as the case may be.</p> <p>c) Communicate assessment orders/penalty orders and demand notices to taxpayers.</p>	All cases or classes of cases or persons or classes of persons or areas falling within the limits of former Civil Division Karachi and assigned to RTO-III, Karachi.
07.	Commissioner Inland Revenue (Human Resource	a) To support line management in identifying HR needs of the Unit, to ensure staff recruitment in line with	All official posted in RTO-III, Karachi.

	<p>Management Division), RTO-III, Karachi.</p>	<p>FRB's policies, training and development of staff maintenance of easily retrievable employees' data detailed as under:-</p> <ol style="list-style-type: none"> i. Posting of staff (BS 1-15) in the RTO with the approval of Chief Commissioner. ii. Posting of officers (BS 16-18) in the RTO with the approval of Chief Commissioner. iii. Career planning. iv. Help line management in identifying HR needs. v. Maintenance of employees' profiles and personal files. vi. Development of job descriptions. vii. Positive attitude building. viii. Regulation of performance related pecuniary incentives. ix. Training and development according to training needs analysis. x. Coordination with FBR on various HRM areas. xi. Initiation of 	
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		disciplinary proceedings, processing and finalization thereof.	
		xii. Monitoring and implementation performance appraisal system.	


(Shahid Hussain Asad)
 Member (Domestic Operations) South

The Manager,
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5. The Director General, Withholding Taxes, Karachi.
6. The Director General, Internal Audit (DT), Islamabad.
7. The Director General, RRA, (Audit) North, Lahore.
8. The Director General, Training & Research (DOT), Lahore.
9. The Chief (Management), FBR.
10. The CEO, PRAL, Islamabad- with the request to make necessary changes on the FBR Web –portal under intimation to taxpayers and this office.
11. All officers of the Board.
12. The Joint Director (CRO), FBR Islamabad.


(Ali Husnain)
 Secretary (Domestic Operations) South