

(TO BE PUBLISHED IN THE GAZETTE OF PAKISTAN PART-II)

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

F.No.57(2)Jurisdiction/2016/109555-R

Islamabad, the 26th August, 2016

NOTIFICATION

(Inland Revenue Operations Wing, FBR)

Subject: - JURISDICTION OF CHIEF COMMISSIONER AND COMMISSIONERS INLAND REVENUE, REGIONAL TAX OFFICE, SIALKOT.

In exercise of the powers conferred under section 209 of the Income Tax Ordinance, 2001, (hereinafter read as 'Ordinance') section 30 and section 31 of the Sales Tax Act, 1990, section 29 of the Federal Excise Act, 2005 and in supersession of all earlier orders or notifications of the Board in respect of jurisdiction of RTO, Sialkot consisting of Civil Districts of Sialkot, Narowal and Gujrat districts of Province of Punjab, the Federal Board of Revenue is pleased to direct that:-

- i) The Chief Commissioner, RTO, Sialkot shall exercise the powers and perform functions under the Income Tax Ordinance, 2001, Sales Tax Act, 1990, Federal Excise Act, 2005, section 7 of the Finance Act, 1989 (V of 1989), Wealth Tax Act, 1963 (Repealed) read with section 3 of the Finance Act 2003 (I of 2003), Income Support Levy Act, 2013 and Workers Welfare Fund Ordinance, 1971, in respect of the persons or classes of persons or cases or classes of cases as mentioned in column(4) of notification and shall perform all administrative functions and coordination with Federal Board of Revenue and;
- ii) The Commissioners of Inland Revenue specified in column (2), shall exercise the powers and perform functions, as specified in column (3), in respect of the persons or classes of persons or cases or classes of cases as specified in column (4) of the table below:-

2. This notification shall take effect from 1st September, 2016.

TABLE

S.#	Commissioner Inland Revenue	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
01.	Commissioner Inland	The Commissioner Inland Revenue shall	a) All cases of Corporate sector (public &

	Revenue Sialkot Zone, RTO, Sialkot	<p>exercise powers and perform functions as conferred under:</p> <ul style="list-style-type: none"> a) Income Tax Ordinance, 2001 and Rules made there under; b) Sales Tax Act, 1990 and Rules made there under; c) Federal Excise Act, 2005 and Rules made there under; d) Wealth Tax Act, 1963 (repealed); e) Income Support Levy Act, 2013; f) Finance Act, 1989 (Act No. V of 1989), as amended from time to time; g) Worker Welfare Fund Ordinance 1971; h) All functions of BTB (Broadening of Tax Base); and i) Legal matters including FTO, regarding powers and functions mentioned as above. 	<p>private limited companies and trusts) including directors of companies falling within the territorial jurisdiction of RTO, Sialkot;</p> <ul style="list-style-type: none"> b) All cases or classes of cases, persons or classes of persons of non-corporate sector having business / residence / employment and members of AOPs, etc. etc. within the territorial jurisdiction of civil Districts of Sialkot and Narowal of Province of Punjab; c) All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs herein above; and d) Cases or classes of cases or persons or classes of persons or areas assigned by FBR / Chief Commissioner from time to time.
02.	Commissioner Inland Revenue Gujrat Zone, RTO, Sialkot	<p>The Commissioner Inland Revenue shall exercise powers and perform functions as conferred under:</p> <ul style="list-style-type: none"> a) Income Tax Ordinance, 2001 and Rules made there under; b) Sales Tax Act, 1990 and Rules made there under; c) Federal Excise Act, 2005 and Rules made there under; d) Wealth Tax Act, 1963 (repealed); e) Income Support Levy Act, 2013; f) Finance Act, 1989 (Act No. V of 1989), as amended from time to time; g) Worker Welfare Fund Ordinance 1971; h) All functions of BTB (Broadening of Tax Base); and i) Legal matters including FTO, regarding powers and functions mentioned as above. 	<ul style="list-style-type: none"> a) All cases or classes of cases, persons or classes of persons of non-corporate sector including individuals and AOPs having business / residence / employment within the territorial jurisdiction of civil District Gujrat of Province of Punjab; b) All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs herein above; and c) Cases or classes of cases or persons or classes of persons or areas assigned by FBR / Chief Commissioner from time to time.

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03.	Commissioner Inland Revenue (Withholding Taxes), RTO, Sialkot.	<p>The Commissioner Inland Revenue shall exercise powers and perform functions for the purpose of monitoring and enforcement of withholding taxes as conferred under:</p> <ul style="list-style-type: none"> a) Income Tax Ordinance, 2001 and Rules made there under; b) Sales Tax Act, 1990 and Rules made there under; c) Federal Excise Act, 2005 and Rules made there under; d) Wealth Tax Act, 1963 (repealed); e) Finance Act, 1989 (Act No. V of 1989), as amended from time to time; f) Worker Welfare Fund Ordinance 1971; g) Legal matters including FTO, regarding powers and functions mentioned as above including interalia; (i) Monitoring of deduction, collection and payment of tax at source by withholding/ collecting agents; (ii) Enforcing withholding statements and audit thereof; (iii) Conducting audit of withholding agents/ prescribed persons; (iv) Charge tax / default surcharge/ penalty on defaulting withholding / collecting agents / persons / prescribed persons; (v) Charge default surcharge / penalty for non filing of statutory withholding statements and default of withholding / collection respectively; (vi) To take any other related action under the withholding provisions of Income Tax Ordinance, 2001, Sales Tax Act, 1990 and Federal Excise Act, 2005 and Rules made there under; 	<ul style="list-style-type: none"> a) Monitoring and Enforcement of withholding taxes under the Provisions of the laws and rules specified in column 3 (of the table) in respect of all withholding agents existing in the territorial limits of RTO, Sialkot; b) All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs herein above; and c) Cases or classes of cases or persons or classes of persons or areas assigned by FBR / Chief Commissioner from time to time.
04.	Commissioner Inland Revenue [Information Processing Division (IPD), Tax Facilitation Division (TFD)] RTO, Sialkot.	<ul style="list-style-type: none"> a) Maintenance of physical and electronic records; b) Receipt of communication in Tax Facilitation Division, and from other Inland Revenue Authorities; c) Data entry of receipts and information contained in the communication received in Tax Facilitation Division and from other Inland Revenue Authorities; 	All cases or classes of cases or persons or classes of persons or areas assigned to Regional Tax Office, Sialkot.

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		<p>d) Cross matching of information collected from taxpayers and other sources and issuance of discrepancy report to Inland Revenue Authorities;</p> <p>e) Dispatch of hard copies to Inland Revenue Authorities on demand or otherwise;</p> <p>f) Storage of information, documents, statements, returns and all other communications received from all Inland Revenue Authorities and sources;</p> <p>g) 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;</p> <p>h) Sort and disseminate information, documents, returns, statements and mail mentioned at (a) above, to concerned Inland Revenue Authorities;</p> <p>Communicate assessment orders/penalty orders and demand notices to taxpayers;</p>	
05.	Commissioner Inland Revenue (Human Resource Management Division), RTO, Sialkot.	<p>(a) To support line management in identifying HR needs of the Unit, to ensure staff recruitment in line with FBR's policies, training and development of staff maintenance of easily retrievable employees' data detailed as under:-</p> <p>i) Posting of Officers/Officials (BS 1-18) in the RTO with the approval of Chief Commissioner;</p> <p>ii) Career planning;</p> <p>iii) Help line management in identifying HR needs;</p> <p>iv) Maintenance of employees' profiles and personal files;</p> <p>v) Development of job descriptions;</p> <p>vi) Positive attitude building;</p> <p>vii) Regulation of performance related pecuniary incentives;</p> <p>viii) Training and development according to training needs analysis;</p>	All officers / officials posted in RTO, Sialkot.

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		ix) Coordination with FBR on various HRM areas; x) Initiation of disciplinary proceedings, processing and finalization thereof; and Monitoring and implementation performance appraisal system.	
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(Yousif Hyder Shaikh)
Chief (Revenue & Operations)

The Manager,
Printing Corporation of Pakistan,
Islamabad.

Distribution:

1. SA to Chairman, FBR.
2. All Members, FBR.
3. All Chief Commissioner(s) Inland Revenue, LTUs / RTOs.
4. Director General IR (Withholding), Islamabad.
5. Chief (IR-Revenue & Operations), FBR, (HQ) Islamabad.
6. Secretary (Automation & Registration) for action as per Rule 8(3) of the Sales Tax Rules 2006.
7. CEO, PRAL, Islamabad for making necessary changes on the e-portal.
8. Second Secretary (IT) FBR, (HQ) Islamabad for updating the data bases.


(Muhammad Hayat Khan)
Secretary (IR-Jurisdiction)