

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, the 07th May, 2014

NOTIFICATION

S.R.O. 351 (I)/2014.- In exercise of the powers conferred by section 230 of the Income Tax Ordinance, 2001 (XLIX of 2001), read with section 208 and sub-section (1) of section 209 thereof, and in supersession of its Notification No. S.R.O. 51(I)/2013, dated the 29th January, 2013, the Federal Board of Revenue is pleased to confer upon the officers of the Directorate General (Intelligence and Investigation), Inland Revenue specified in column (2) of the Table below, the powers of the authorities specified in column (3) of the said Table, to exercise powers and perform functions under the provisions of the said Ordinance as specified in column (4) thereof, and having jurisdiction specified in column (5) of that Table, namely:-

TABLE

S.No.	Designation of Officer	Designation of officer of Inland Revenue	Powers and Functions conferred	Jurisdiction
(1)	(2)	(3)	(4)	(5)
1.	Director General I&I (Inland Revenue)	Chief Commissioner/ Commissioner	Sections 114, 116, 119, 120, 121, 122, 122A, 122B, 122C, 123, 124, 124A, 125, 126, 161, 162, 174, 175, 176, 177, 178, 179, 180, 181, 182, Chapter VIII, Part III, Part IV and Part XI of Chapter X, Sections 205, 209, 221 and 222.	Persons or classes of persons carrying on business or residing in areas, within the territorial jurisdiction of Pakistan.
2.	Director, I&I (IR), Islamabad	Commissioner	Sections 114, 116, 119, 120, 121, 122, 122A, 122C, 123, 124, 124A, 125, 126, 161, 162, 174, 175, 176, 177, 178, 179, 180, 181, 182, Chapter VIII, Part III, Part IV and Part XI of Chapter X, Sections 205 and 221.	I. All persons or classes of persons carrying on business, falling within the jurisdiction of the Regional Tax Offices Rawalpindi, Islamabad, or Large Taxpayers Unit, Islamabad, II. All persons or classes of person not otherwise specified, if the person resides in areas mentioned at (I) above.
3.	Director, I&I (IR), Karachi	Commissioner	Sections 114, 116, 119, 120, 121, 122, 122A, 122C, 123, 124, 124A, 125, 126, 161, 162, 174, 175, 176, 177, 178, 179, 180, 181, 182, Chapter VIII, Part III, Part IV and Part XI of Chapter X, Sections 205 and 221.	I. All persons or classes of persons carrying on business, falling within the jurisdiction of the Regional Tax Offices, I, II III, Karachi, Regional Tax

				<p>offices, or Large Taxpayer Unit, Karachi,</p> <p>II. All persons or classes of person not otherwise specified, if the person resides in areas mentioned at (I) above.</p>
4.	Director, I&I (IR), Lahore	Commissioner	Sections 114, 116, 119, 120, 121,122, 122A, 122C, 123, 124, 124A, 125, 126, 161, 162, 174, 175, 176, 177, 178, 179, 180, 181, 182, Chapter VIII, Part III, Part IV and Part XI of Chapter X, Sections 205 and 221.	<p>I. All persons or classes of persons carrying on business, falling within the jurisdiction of the Regional Tax Offices I and II, Lahore, Regional Tax Offices, Sialkot and Gujranwala or Large Taxpayers Unit Lahore,</p> <p>II. All persons or classes of person not otherwise specified, if the person resides in areas mentioned at (I) above.</p>
5.	Director, I&I (IR), Faisalabad	Commissioner	Sections 114, 116, 119, 120, 121,122, 122A, 122C, 123, 124, 124A, 125, 126, 161, 162, 174, 175, 176, 177, 178, 179, 180, 181, 182, Chapter VIII, Part III, Part IV and Part XI of Chapter X, Sections 205 and 221.	<p>I. All persons or classes of persons carrying on business, falling within the jurisdiction of the Regional Tax Offices Sargodha and Faisalabad.</p> <p>II. All persons or classes of person not otherwise specified, if the person resides in areas mentioned at (I) above.</p>
6.	Director, I&I (IR), Peshawar	Commissioner	Sections 114, 116, 119, 120, 121,122, 122A, 122C, 123, 124, 124A, 125, 126, 161, 162, 174, 175, 176, 177, 178, 179, 180, 181, 182, Chapter VIII, Part III, Part IV and Part XI of Chapter X, Sections 205 and 221.	<p>I. All persons or classes of persons carrying on business, falling within the jurisdiction of the Regional Tax Offices Peshawar & Abbottabad.</p> <p>II. All persons or classes of person not otherwise specified, if the person resides in areas mentioned at (I) above.</p>
7.	Director, I&I (IR), Multan	Commissioner	Sections 114, 116, 119, 120, 121,122, 122A, 122C, 123, 124, 124A, 125, 126, 161, 162, 174, 175, 176, 177, 178, 179, 180, 181, 182, Chapter VIII, Part III, Part IV and Part XI of Chapter X, Sections 205 and 221.	<p>I. All persons or classes of persons carrying on business, falling within the jurisdiction of the Regional Tax Offices, Multan and Bahawalpur.</p> <p>II. All persons or classes of person not otherwise specified, if the person resides in areas mentioned at (I) above.</p>

8.	Director, I&I (IR), Hyderabad	Commissioner	Sections 114, 116, 119, 120, 121, 122, 122A, 122C, 123, 124, 124A, 125, 126, 161, 162, 174, 175, 176, 177, 178, 179, 180, 181, 182, Chapter VIII, Part III, Part IV and Part XI of Chapter X, Sections 205 and 221.	I. All persons or classes of persons carrying on business, falling within the jurisdiction of the Regional Tax Offices Hyderabad, Sukker and Quetta. II. All persons or classes of persons not otherwise specified, if the person resides in areas mentioned at (I) above.
9.	Additional Director, I&I(IR) (HQs) Islamabad	Commissioner	Sections 114, 116, 120, 121, 122, 122C, 123, 124, 124A, 125, 126, 161, 162, 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Chapter VIII, Part III, Part IV and Part XI of Chapter X, Sections 205 and 221.	I. Any persons or classes of persons specially assigned by the Director General.
10.	Additional Director-I, I&I Inland Revenue, Islamabad	Commissioner	Sections 114, 116, 120, 121, 122, 122C, 123, 124, 124A, 125, 126, 161, 162, 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Chapter VIII, Part III, Part IV and Part XI of Chapter X, Sections 205 and 221.	I. All persons or classes of persons falling within the jurisdiction of the Large Taxpayer's Unit, Islamabad and Regional Tax Office, Islamabad. II. All persons or classes of person not otherwise specified, if the person resides within the jurisdiction of the offices mentioned at (I) above.
11.	Additional Director-II, I&I Inland Revenue, Islamabad	Commissioner	Sections 114, 116, 120, 121, 122, 122C, 123, 124, 124A, 125, 126, 161, 162, 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Chapter VIII, Part III, Part IV and Part XI of Chapter X, Sections 205 and 221.	I. All persons or classes of persons falling within the jurisdiction of Regional Tax Offices of Rawalpindi. II. All persons or classes of person not otherwise specified, if the person resides within the jurisdiction of the offices mentioned at (I) above.
12.	Additional Director-I, I&I Inland Revenue, Peshawar	Commissioner	Sections 114, 116, 120, 121, 122, 122C, 123, 124, 124A, 125, 126, 161, 162, 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Chapter VIII, Part III, Part IV and Part XI of Chapter X, Sections 205 and 221.	I. All persons or classes of persons falling within the jurisdiction of the Regional Tax Office Peshawar. II. All persons or classes of person not otherwise specified, if the person resides within the jurisdiction of the offices

				mentioned at (I) above.
13.	Additional Director-II, I&I Inland Revenue, Peshawar	Commissioner	Sections 114, 116, 120, 121, 122, 122C, 123, 124, 124A, 125, 126, 161, 162, 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Chapter VIII, Part III, Part IV and Part XI of Chapter X, Sections 205 and 221.	I. All persons or classes of persons falling within the jurisdiction of the Regional Tax Office Abbottabad. II. All persons or classes of person not otherwise specified, if the person resides within the jurisdiction of the offices mentioned at (I) above.
14.	Additional Director-I, I&I Inland Revenue, Karachi	Commissioner	Sections 114, 116, 120, 121, 122, 122C, 123, 124, 124A, 125, 126, 161, 162, 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Chapter VIII, Part III, Part IV and Part XI of Chapter X, Sections 205 and 221.	I. All persons or classes of persons falling within the jurisdiction of Regional Tax Office Karachi. II. All persons or classes of person not otherwise specified, if the person resides within the jurisdiction of the offices mentioned at (I) above.
15.	Additional Director-II, I&I Inland Revenue, Karachi	Commissioner	Sections 114, 116, 120, 121, 122, 122C, 123, 124, 124A, 125, 126, 161, 162, 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Chapter VIII, Part III, Part IV and Part XI of Chapter X, Sections 205 and 221.	I. All persons or classes of persons falling within the jurisdiction of Regional Tax Offices II and III Karachi. II. All persons or classes of person not otherwise specified, if the person resides within the jurisdiction of the offices mentioned at (I) above.
16.	Additional Director-III, I&I Inland Revenue, Karachi	Commissioner	Sections 114, 116, 120, 121, 122, 122C, 123, 124, 124A, 125, 126, 161, 162, 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Chapter VIII, Part III, Part IV and Part XI of Chapter X, Sections 205 and 221.	I. All persons or classes of persons falling within the jurisdiction of Large Taxpayers Unit Karachi. II. All persons or classes of person not otherwise specified, if the person resides within the jurisdiction of the offices mentioned at (I) above.
17.	Additional Director, I&I Inland Revenue, Hyderabad	Commissioner	Sections 114, 116, 120, 121, 122, 122C, 123, 124, 124A, 125, 126, 161, 162, 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Chapter VIII, Part III,	I. All persons or classes of persons falling within the jurisdiction of Regional Tax Offices of Hyderabad, Sukker and Quetta.

			Part IV and Part XI of Chapter X, Sections 205 and 221.	II. All persons or classes of person not otherwise specified, if the person resides within the jurisdiction of the offices mentioned at (I) above.
18.	Additional Director-I, I&I Inland Revenue, Lahore	Commissioner	Sections 114, 116, 120, 121, 122, 122C, 123, 124, 124A, 125, 126, 161, 162, 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Chapter VIII, Part III, Part IV and Part XI of Chapter X, Sections 205 and 221.	I. All persons or classes of persons falling within the jurisdiction of the Large Taxpayer's Unit, Lahore and Regional Tax Office Lahore. II. All persons or classes of person not otherwise specified, if the person resides within the jurisdiction of the offices mentioned at (I) above.
19.	Additional Director-II, I&I Inland Revenue, Lahore	Commissioner	Sections 114, 116, 120, 121, 122, 122C, 123, 124, 124A, 125, 126, 161, 162, 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Chapter VIII, Part III, Part IV and Part XI of Chapter X, Sections 205 and 221.	I. All persons or classes of persons falling within the jurisdiction of Regional Tax Office-II Lahore, Regional Tax Office Sialkot and Regional Tax Office Gujranwala. II. All persons or classes of person not otherwise specified, if the person resides within the jurisdiction of the offices mentioned at (I) above.
20.	Additional Director, I&I Inland Revenue, Central, Faisalabad	Commissioner	Sections 114, 116, 120, 121, 122, 122C, 123, 124, 124A, 125, 126, 161, 162, 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Chapter VIII, Part III, Part IV and Part XI of Chapter X, Sections 205 and 221.	I. All persons or classes of persons falling within the jurisdiction of Regional Tax Offices Faisalabad and Sargodha. II. All persons or classes of person not otherwise specified, if the person resides within the jurisdiction of the offices mentioned at (I) above.
21.	Additional Director, I&I Inland Revenue, Central, Multan	Commissioner	Sections 114, 116, 120, 121, 122, 122C, 123, 124, 124A, 125, 126, 161, 162, 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Chapter VIII, Part III, Part IV and Part XI of Chapter	I. All persons or classes of persons falling within the jurisdiction of Regional Tax Offices Multan and Bahawalpur. II. All persons or classes

