

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

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

C. No. 1(5)IT-Jud/2010.

Islamabad, the 13th July, 2010.

NOTIFICATION

Subject: - **JURISDICTION OF CHIEF COMMISSIONER INLAND REVENUE,
REGIONAL TAX OFFICE-II, LAHORE.**

In exercise of the powers conferred by sub-section (1) of section 209 of the Income Tax Ordinance, 2001, sub-section (1) of section 10 of Wealth Tax Act, 1963 (Repealed) read with section 3 of Finance Act, 2003 (I of 2003), sub section (1) of section 30 and section 31 of the Sales Tax Act, 1990, sub-section (1) of section 29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, sub-section (7) of section 7 of Finance Act, 1989 (V of 1989) and in supersession of all previous orders in respect of jurisdiction of the Chief Commissioner Inland Revenue, Lahore, Federal Board of Revenue is pleased to direct that the Chief Commissioner Inland Revenue, Regional Tax Office-II, Lahore, shall exercise the powers and perform functions under the Income Tax Ordinance, 2001, the Sales Tax Act, 1990, the Federal Excise Act, 2005, section 7 of Finance Act 1989 (V of 1989) and sub-section (1) of section 10 of Wealth Tax Act, 1963 (Repealed), in respect of cases or classes of cases or persons or classes of persons or areas excluding cases or classes of cases, persons or classes of persons or the areas assigned to any other Inland Revenue Office, as specified in the Table below.

2. It shall take effect from **01-08-2010**.

TABLE

1	All cases or classes of cases, persons or classes of persons, corporate and non-corporate, falling within the limits of Civil Districts of Lahore, Kasur, Okara, Sheikhpura and Nankana Sahib of the Province of Punjab, other than the cases assigned to LTU, Lahore or RTO-I, Lahore, which are engaged in the following businesses/activities:
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(i) Jewelers;

(ii) Flour Mills;

- (iii) Rice Mills;
 - (iv) Pharmaceutical manufacturers;
 - (v) General Sales Agencies of foreign airlines, Private Hajj Group Organizers and Travel Agents;
 - (vi) Cement manufacturing;
 - (vii) Beverages manufacturing;
 - (viii) Educational/Training/Vocational Institutions and tuition centers, other than falling within the Civil Districts of Sheikhpura and Nankana Sahib of the Province of Punjab;
 - (ix) Automobile manufacturers;
 - (x) Electronics and electric wires/cables manufacturers;
 - (xi) Marriage Halls, Lawns, Caterers and related services;
 - (xii) Cinema Houses and Theatres;
 - (xiii) Lawyers, Advocates, Chartered Accountants, Consultants, Architects other than falling within the Civil Districts of Sheikhpura and Nankana Sahib of the Province of Punjab;
 - (xiv) Petrol Pumps/CNG Stations;
 - (xv) Beauty Parlours, Gyms, Slimming Clinics;
 - (xvi) Recreational Clubs, Amusement Parks, Guest Houses, Farm Houses;
 - (xvii) Transport/Transport Services and freight Forwarders;
 - (xviii) Tanneries;
 - (xix) Poultry Farms, Hatcheries, Poultry feed manufacturers; and
 - (xx) Doctors, Hakeems, Homeopathic Doctors, Hospitals, Clinics, Labs, Diagnostic Centers, X-Ray Centers, CT Scan Centers, MRI Centers, Ultrasound Centers etc., falling within the Civil Districts of Okara and Kasur of the Province of Punjab.
2. All cases or classes of cases, persons or classes of persons of corporate sector falling within the limits of Civil Districts of Lahore, Kasur, Okara, Sheikhpura and Nankana Sahib of the Province of Punjab other than the

cases assigned to Large Taxpayers' Unit, Lahore and Regional Tax Office-I, Lahore whose names begin with alphabet **M** to **Z** except otherwise specified.

3. All cases of members of AOP and Directors of companies as specified in paragraphs (1&2) above.
4. All cases of directors of companies, which are assigned to Large Taxpayers' Unit, Lahore, whose names begin with alphabet '**M**' to '**Z**'.
5. All cases or classes of cases or persons or classes of persons of Non-Corporate sector other than those assigned to Chief Commissioner Inland Revenue, Regional Tax Office-I, Lahore, falling within the territorial jurisdiction of Gulberg Town, Samanabad Town, Nishtar Town, Iqbal Town of Civil District of Lahore and Civil Districts of Kasur and Okara of the Province of Punjab.
6. All cases of Civilian employees of Federal/Provincial Government, paid by the AGPR, Sub-offices, and AG Punjab/Government of Punjab, employees of Banks, Private and Public Limited Companies, Corporations, Authorities, Non-profit Organizations/Non-Government Organizations and other persons, whose place of employment is in the Civil Districts of Lahore, Kasur, Okara, Sheikhupura and Nankana Sahib of the Province of Punjab.
7. Cases of persons deriving income from salary falling under the following categories: -
 - (i) All persons being employees of Water and Power Development Authority/PEPCO whose place of posting is in Civil Districts of Lahore, Kasur, Okara, Sheikhupura and Nankana Sahib of the Province of Punjab;
 - (ii) Employees of Bata Shoe Company Limited, stationed anywhere in Pakistan;
 - (iii) All employees of the Government and Private Educational Institutions falling within Civil Districts of Lahore, Kasur, Okara, Sheikhupura and Nankana Sahib of the Province of Punjab;
 - (iv) All Employees of Pakistan Railways stationed anywhere in Pakistan;
 - (v) All Employees of Pakistan Postal Corporation and Pakistan Telecommunication Corporation Limited stationed anywhere in Pakistan;
 - (vi) All Employees of Public works, Irrigation and Public Health Engineering Departments under the audit control of the Accountant General Punjab, Lahore;

- (vii) All Employees of the Military Accounts Department who are under the audit control of the Controller of Military Accounts, Lahore;
 - (viii) Employees of Church Missionary Society, Church of England, Zanana Missionary Society and Church and Mission of Central Council of the church missionary society posted anywhere in Pakistan;
 - (ix) Employees of the Pakistan mission of the Presbyterian Church of the United States of America posted in the Province of Punjab; and
 - (x) Employees of Sui Northern Gas Pipelines Limited Lahore stationed anywhere in Pakistan.
8. Cases or classes of cases, persons or classes of persons or areas assigned by Federal Board of Revenue from time.
9. All Administrative functions and coordination with Federal Board of Revenue.

(Khalid Aziz Banth)
Member Domestic Operations (North)

To

The Manager,
Printing Corporation of Pakistan Press,
Islamabad.

Distribution:

1. SA to Chairman, FBR, Islamabad.
2. All Members, FBR, Islamabad.
3. All Chief Commissioners Inland Revenue, LUTs/RTO.
4. Director General, Withholding Taxes, Karachi.
5. Director General, Internal Audit (Direct Taxes), Islamabad.
6. Director General, Revenue Receipt Audit (North), Lahore.
7. Director General, Training & Research, Lahore.
8. Chief (Management), FBR, Islamabad.
9. CEO, PRAL, Islamabad with the request to make necessary changes on the FBR Web-portal under intimation to taxpayers and this office.
10. All officers of the Board.
11. Joint Director (CRO), FBR, Islamabad.

(Dr. Ahmad Shahab)
Secretary (Income Tax Judicial)