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

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

****

C. No. 1(4)IT-Jud/2010. Islamabad, the 13th July, 2010.

NOTIFICATION

Subject: - **JURISDICTION OF COMMISSIONERS INLAND REVENUE, REGIONAL TAX OFFICE-I, 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(1) of section 209 of the Income Tax Ordinance, 2001, sub-section (1) of section 10 of Wealth Tax Act, 1963 (Repealed) read with section 3 of Finance Act, 2003 (I of 2003), sub-section (1) of section 30 and section 31 of the Sales Tax Act, 1990, sub-section (1) of section 29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 Commissioners Inland Revenue, Lahore, Federal Board of Revenue is pleased to direct that the Commissioners Inland Revenue, Regional Tax Office-I, Lahore, specified in column (2) of the Table below, 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Excise Act, 2005, section 7 of Finance Act, 1989 (V of 1989) and sub-section (1) of section 10 of Wealth Tax Act, 1963 (Repealed), as specified in column (3) of the Table below, in respect of cases or classes of cases or persons or classes of persons or areas excluding cases or classes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 column (4) of the Table below.

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

TABLE

S. No.	Commissioner Inland Revenue	Powers & Functions	Jurisdiction
(1)	**(2)**	**(3)**	**(4)**
1.	Commissioner Inland Revenue (Enforcement & Collection-I).	**Income Tax:** a) Broadening of tax base and exercise jurisdiction for the purpose of booking of new taxpayers;	1. All cases or classes of cases, persons or classes of persons of corporate and non-corporate sectors, falling within the limits of Civil Districts of Lahore,

		b) Conduct internal and external survey; c) Ensure compliance of filing of statutory returns, statements, maintenance of prescribed accounts, documents and records, impose penalty and take other actions under the law against non-compliers; d) Best judgment assessment under section 121, except in cases under audit: e) Provisional Assessment under section 122C. f) Ensure compliance of filing of statutory statements under section 165 of the said Ordinance; g) Monitor deduction, collection and payment of tax at source by withholding /collecting agents; h) Charge tax on defaulting withholding/collecting agents; i) Impose penalty under Part-X of Chapter-X in respect of cases other than under audit. j) Charge default surcharge for non-filing of statutory statements	Kasur, Okara, Sheikhupura and Nankana Sahib of the Province of Punjab, other than the cases assigned to Large Taxpayers' Unit, Lahore or Regional Tax Office-II, Lahore, which are engaged in the following businesses/activities: - (i) Steel Casting, Steel Re-Rolling & Steel Melting; (ii) Manufacturing of Paper and Board; (iii) Security services; (iv) Financial Institutions, banking/leasing, modarbas, insurance; (v) Payphone Companies; (vi) IPPs, Power generation, distribution and transmission; (vii) Doctors, Hakeems, Homeopathic Doctors, Hospitals, Clinics, Labs, Diagnostic Centers, X-Ray Centers, CT Scan Centers, MRI Centers, Ultrasound Centers etc., excluding

		and for default of withholding/collection respectively; k) To take any other related action under the withholding provisions of Income Tax Ordinance, 2001 l) Issuance/adjustment of refunds under Part-VI of Chapter-X of the Income Tax Ordinance, 2001; m) Effect collection and recovery of tax under Part-IV of Chapter-X of the Income Tax Ordinance, 2001; n) Disposal of external and internal audit observations/ objections/paras; o) Revision of assessment under section 122A of the Income Tax Ordinance, 2001 in respect of cases other than under audit; p) Issuance of exemption certificate(s); and q) Launching prosecution under Part-XI of Chapter-X. r) Exercise powers under section 111. s) Any other power and function not specifically assigned to any other	cases falling within the Civil Districts of Okara and Kasur of the Province of Punjab and non-corporate cases of Sheikhupura and Nankana Sahib of the Province of Punjab; (viii) Contractors, Real Estate Developers and Cooperative Housing Societies; (ix) Hotels, Restaurants and Bakeries; (x) Non-residents; (xi) Manufacturing of Oil & Ghee; (xii) Manufacturing of textile products, wearing apparel, Garments & made ups of manmade fibers, wool, silk, & cotton including spinning, weaving, sizing, calendaring, bleaching, dyeing, blending, scouring, mercerizing, printing, knitting and other allied processes and all the cases of Woolen Mills; (xiii) Sugar Mills; (xiv) Trusts & Non-Profit

		Commissioner Inland Revenue. **<u>Sales Tax</u>:** a) Enforcement and Collection of Sales Tax; b) Recovery Cell, c) Disposal of internal and external audit observations/ objections/paras. d) Processing and Sanctioning of Refund claims filed under section 10 and 66 of the Sales Tax Act; e) Ensure compliance of filing of statutory returns, impose penalty and take action under the law against non-compliers, non-filers, short-filers and un-traceable units. f) Power to make assessment under section 11 read with section 36 and all incidental powers under Sales Tax Act, 1990 in respect of non-filers and short filers other than those subjected to audit. g) Concessionary Imports; h) Reporting of Revenues; i) Industrial Surveys as required under	Organizations; (xv) Members of Lahore Stock Exchange; (xvi) Electronic media including Radio/TV Channels and Cable Operators; (xvii) Advertising Agencies/Companies, Advertising Agents, Advertisers; (xviii) Print Media, newspapers, publishers; (xix) Corporate cases of Lawyers, Advocates, Chartered Accountants, Consultants, Architects falling within the Civil Districts of Sheikhupura and Nankana Sahib of the Province of Punjab; and (xx) Corporate cases of Educational/ Training/Vocational Institutions and tuition centers falling within the Civil Districts of Sheikhupura and Nankana Sahib of the Province of Punjab.

		concessionary notifications; j) Investigation and prosecution; k) Any other Enforcement function given by Chief Commissioner, RTO-I, Lahore or FBR for achieving the purpose of Sales Tax Act, Law and Procedure thereof; l) Implementing enforcement planning and strategy in accordance with guidelines developed by FBR or Member (Enforcement and Accounting); m) Any other power and function not specifically assigned to any other Commissioner; and n) Registration and De-Registration under Sales Tax Act. **<u>Federal Excise</u>:** a) Enforcement and Collection of Federal Excise; b) Recovery Cell; c) Disposal of internal and external audit observations / objections / paras. d) Processing and Sanctioning of Refund claims filed under	2. All cases of Members of AOP and Directors of companies as specified in paragraph 1 above. 3. All cases of statutory agents/representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs 1 & 2 above.

		Federal Excise Act; 2005; e) Dealing with non-filers and un-traceable units; f) Reporting of Revenues; g) Any other Enforcement function given by Chief Commissioner, RTO, Lahore or FBR for achieving the purpose of Federal Excise Act, 2005; h) Implementing enforcement planning and strategy in accordance with guidelines developed by FBR or Member (Enforcement and Accounting); i) Investigation and Prosecution; j) Any other power and function not specifically assigned to any other Commissioner; and k) Registration and De-Registration under Federal Excise Act.	
2.	Commissioner Inland Revenue (Enforcement & Collection-II).	**Income Tax:** a) Broadening of tax base and exercise jurisdiction for the purpose of booking of new taxpayers; b) Conduct internal and external survey; c) Ensure compliance of	1. 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, Sheikhupura and Nankana Sahib of the Province of Punjab other than the cases

		filing of statutory returns, statements, maintenance of prescribed accounts, documents and records, impose penalty and take other actions under the law against non-compliers; d) Best judgment assessment under section 121, except in cases under audit: e) Provisional Assessment under section 122C. f) Ensure compliance of filing of statutory statements under section 165 of the said Ordinance; g) Monitor deduction, collection and payment of tax at source by withholding /collecting agents; h) Charge tax on defaulting withholding/collecting agents; i) Impose penalty under Part-X of Chapter-X in respect of cases other than under audit. j) Charge default surcharge for non-filing of statutory statements and for default of withholding/collection respectively;	assigned to LTU, Lahore and RTO-II, Lahore whose names begin with alphabet **A** to **L** except otherwise specified. 2. 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, RTO-II, Lahore, falling within the territorial jurisdiction of Lahore Cantt, Walton Cantt, DHA, Wagha Town, and Aziz Bhatti Town. 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 LTU, Lahore, whose names begin with alphabet '**A**' to '**L**'. 5. All cases of statutory agents/representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs 1, 2, 3 & 4above. 6. All cases or classes of cases or persons or classes of persons

		k) To take any other related action under the withholding provisions of Income Tax Ordinance, 2001 l) Issuance/adjustment of refunds under Part-VI of Chapter-X of the Income Tax Ordinance, 2001; m) Effect collection and recovery of tax under Part-IV of Chapter-X of the Income Tax Ordinance, 2001; n) Disposal of external and internal audit observations/ objections/paras; o) Revision of assessment under section 122A of the Income Tax Ordinance, 2001 in respect of cases other than under audit; p) Issuance of exemption certificate(s); and q) Launching prosecution under Part-XI of Chapter-X. r) Exercise powers under section 111. s) Any other power and function not specifically assigned to any other Commissioner Inland Revenue. **Sales Tax:**	falling in the areas of Lahore Cantt., Walton Cantt, DHA and Aziz Bhatti Town, Data Gunj Bux Town, Ravi Town and Shalimar Town of Civil District of Lahore and Civil districts of Sheikhupura and Nankana Sahib of the Province of Punjab who are liable to pay/collect Capital Value Tax (CVT) and to exercise such powers and discharge such duties as are conferred under sub-section (7) of Section 7 of the Finance Act, 1989 (V of 1989).

		a) Enforcement and Collection of Sales Tax; b) Recovery Cell, c) Disposal of internal and external audit observations/ objections/paras. d) Processing and Sanctioning of Refund claims filed under section 10 and 66 of the Sales Tax Act; e) Ensure compliance of filing of statutory returns, impose penalty and take action under the law against non-compliers, non-filers, short-filers and un-traceable units." f) Power to make assessment under section 11 read with section 36 and all incidental powers under Sales Tax Act, 1990 in respect of non-filers and short filers other than those subjected to audit. g) Concessionary Imports; h) Reporting of Revenues; i) Industrial Surveys as required under concessionary notifications;	

		j) Investigation and prosecution; k) Any other Enforcement function given by Chief Commissioner, RTO-I, Lahore or FBR for achieving the purpose of Sales Tax Act, Law and Procedure thereof; l) Implementing enforcement planning and strategy in accordance with guidelines developed by FBR or Member (Enforcement and Accounting); m) Any other power and function not specifically assigned to any other Commissioner; and n) Registration and De-Registration under Sales Tax Act. **Federal Excise:** a) Enforcement and Collection of Federal Excise; b) Recovery Cell; c) Disposal of internal and external audit observations/ objections/paras. d) Processing and Sanctioning of Refund claims filed under Federal Excise Act; 2005;	

		e) Dealing with non-filers and un-traceable units; f) Reporting of Revenues; g) Any other Enforcement function given by Chief Commissioner, RTO, Lahore or FBR for achieving the purpose of Federal Excise Act, 2005; h) Implementing enforcement planning and strategy in accordance with guidelines developed by FBR or Member (Enforcement and Accounting); i) Investigation and Prosecution; j) Any other power and function not specifically assigned to any other Commissioner; and k) Registration and De-Registration under Federal Excise Act.	
3.	Commissioner Inland Revenue (Enforcement & Collection-III).	**Income Tax:** a) Broadening of tax base and exercise jurisdiction for the purpose of booking of new taxpayers; b) Conduct internal and external survey; c) Ensure compliance of filing of statutory returns, statements,	1. 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, RTO-II, Lahore, falling within the territorial jurisdiction of Data Gunj Bux Town, Ravi Town and Shalimar Town of Civil

		maintenance of prescribed accounts, documents and records, impose penalty and take other actions under the law against non-compliers; d) Best judgment assessment under section 121, except in cases under audit: e) Provisional Assessment under section 122C. f) Ensure compliance of filing of statutory statements under section 165 of the said Ordinance; g) Monitor deduction, collection and payment of tax at source by withholding /collecting agents; h) Charge tax on defaulting withholding/collecting agents; i) Impose penalty under Part-X of Chapter-X in respect of cases other than under audit. j) Charge default surcharge for non-filing of statutory statements and for default of withholding/collection respectively; k) To take any other related action under the	District of Lahore and Civil Districts of Sheikhupura and Nankana Sahib of the Province of Punjab. 2. All cases of Members of AOP as specified in paragraph 1 above. 3. All cases of statutory agents/representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs 1 & 2 above.

		withholding provisions of Income Tax Ordinance, 2001 l) Issuance/adjustment of refunds under Part-VI of Chapter-X of the Income Tax Ordinance, 2001; m) Effect collection and recovery of tax under Part-IV of Chapter-X of the Income Tax Ordinance, 2001; n) Disposal of external and internal audit observations/ objections/paras; o) Revision of assessment under section 122A of the Income Tax Ordinance, 2001 in respect of cases other than under audit; p) Issuance of exemption certificate(s); and q) Launching prosecution under Part-XI of Chapter-X. r) Exercise powers under section 111. s) Any other power and function not specifically assigned to any other Commissioner Inland Revenue. **Sales Tax:** a) Enforcement and Collection of Sales	

		Tax; b) Recovery Cell, c) Disposal of internal and external audit observations/ objections/paras. d) Processing and Sanctioning of Refund claims filed under section 10 and 66 of the Sales Tax Act; e) Ensure compliance of filing of statutory returns, impose penalty and take action under the law against non-compliers, non-filers, short-filers and un-traceable units." f) Power to make assessment under section 11 read with section 36 and all incidental powers under Sales Tax Act, 1990 in respect of non-filers and short filers other than those subjected to audit. g) Concessionary Imports; h) Reporting of Revenues; i) Industrial Surveys as required under concessionary notifications; j) Investigation and	

		prosecution; k) Any other Enforcement function given by Chief Commissioner, RTO-I, Lahore or FBR for achieving the purpose of Sales Tax Act, Law and Procedure thereof; l) Implementing enforcement planning and strategy in accordance with guidelines developed by FBR or Member (Enforcement and Accounting); m) Any other power and function not specifically assigned to any other Commissioner; and n) Registration and De-Registration under Sales Tax Act. **Federal Excise:** a) Enforcement and Collection of Federal Excise; b) Recovery Cell; c) Disposal of internal and external audit observations/ objections/paras. d) Processing and Sanctioning of Refund claims filed under Federal Excise Act; 2005; e) Dealing with non-filers	

		and un-traceable units; f) Reporting of Revenues; g) Any other Enforcement function given by Chief Commissioner, RTO, Lahore or FBR for achieving the purpose of Federal Excise Act, 2005; h) Implementing enforcement planning and strategy in accordance with guidelines developed by FBR or Member (Enforcement and Accounting); i) Investigation and Prosecution; j) Any other power and function not specifically assigned to any other Commissioner; and k) Registration and De-Registration under Federal Excise Act.	
4	Commissioner Inland Revenue (Audit-I).	**INCOME TAX** a) Calling for information and audit of cases under Part-VIII of Chapter-X, amendment of assessment under Part-II of Chapter-X, computation of taxable income under Chapter-III, giving effect to an appeal order under Part-III of Chapter-X arising out of such orders, rectification of orders related to audit,	1.All cases or classes of cases or persons or classes of persons or areas assigned to Commissioner Inland Revenue Enforcement & Collection Division-I. 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,

		and exercise of powers and functions under any specific provision of law and rules provided in the said Ordinance and Schedules thereto in respect of audit and assessment; b) Assessment under sections 143 and 144 as well as section 145; c) Computation of income chargeable to tax, determining of tax payable thereon, allowing credit for tax paid under Part-V of Chapter-X or under any other specific provision of law and rules provided in the said Ordinance and Schedules thereto; d) Best judgment assessment under section 121 read with sub section (10) of section 177, in respect of cases under audit; e) Exercise powers to determine income under “Anti-avoidance” provisions contained in Chapter-VIII; f) Revision of assessment under section 122A in respect of cases under audit; g) Impose penalty under Part X of Chapter X against defaulters in	Sheikhupura and Nankana Sahib of the Province of Punjab other than the cases assigned to LTU, Lahore and RTO-II, Lahore whose names begin with alphabet A to L except otherwise specified. 3. All cases of Directors of companies as specified in paragraph 2 above. 4. All cases of directors of companies, which are assigned to LTU, Lahore, whose names begin with alphabet ‘**A**’ to ‘**L**’. 5. All cases of statutory agents/representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs 2, 3 & 4above.

		respect of cases under audit; h) Power to make provisional assessment under section 123 of the Income Tax Ordinance, 2001 i) Perform any other function in determining and computing income chargeable to tax and correct tax payable under the said Ordinance; and j) To process/finalize complaints in respect of existing taxpayers' cases. **<u>SALES TAX</u>:** a) Audit of registered person; b) Risk based audit through profiling and analysis; c) Review of audit reports for quality and integrity; d) Recovery of un-disputed liability detected during audit; e) Monitoring of audit schedule, etc.; f) Maintenance and analysis of audit records and audit related database; g) Audit of Duty & Taxes Remission on Exports	

		(DTRE); h) Post Refund Audit; i) Audit Management Cell functions; j) Investigative audits after action under section 38 of the Sales Tax Act; k) Any other audit function given by Chief Commissioner Inland Revenue, RTO-I, Lahore or FBR for achieving the purpose of Sales Tax Act, Law and Procedures thereof; and l) Implementing audit planning and audit strategy in accordance with audit guidelines and audit manuals developed by FBR or Member (Taxpayers' Audit). m) Adjudication under Sales Tax Act, 1990. n) Power to make assessment under section 11 read with section 36 and all incidental provisions of the Sales Tax Act, 1990 in respect of registered persons subjected to audit. **<u>FEDERAL EXCISE</u>:** a) Audit of registered person;	

		b) Risk based audit through profiling and analysis; c) Review of audit reports for quality and integrity; d) Maintenance and analysis of audit records and audit related database; e) Investigative audits f) Any other audit function given by Chief Commissioner Inland Revenue, RTO-I, Lahore or FBR for achieving the purpose of Federal Excise Act, 2005; and g) Implementing audit planning and audit strategy in accordance with audit guidelines and audit manuals developed by FBR or Member (Taxpayers' Audit). h) Adjudication under Federal Excise Act, 2005.	
5.	Commissioner Inland Revenue (Audit-II).	**<u>INCOME TAX:</u>** a) Calling for information and audit of cases under Part-VIII of Chapter-X, amendment of assessment under Part-II of Chapter-X, computation of taxable income under Chapter-III, giving effect to an appeal order under Part-III of	1. All cases or classes of cases or persons or classes of persons or areas assigned to Commissioner Inland Revenue Enforcement & Collection Division-III. 2. All cases or classes of cases or persons or classes of persons of

		Chapter-X arising out of such orders, rectification of orders related to audit, and exercise of powers and functions under any specific provision of law and rules provided in the said Ordinance and Schedules thereto in respect of audit and assessment; b) Assessment under sections 143 and 144 as well as section 145; c) Computation of income chargeable to tax, determining of tax payable thereon, allowing credit for tax paid under Part-V of Chapter-X or under any other specific provision of law and rules provided in the said Ordinance and Schedules thereto; d) Best judgment assessment under section 121 read with sub section (10) of section 177, in respect of cases under audit; e) Exercise powers to determine income under "Anti-avoidance" provisions contained in Chapter-VIII; f) Revision of assessment under section 122A in respect of cases under audit;	Non-Corporate sector other than those assigned to Chief Commissioner, Inland Revenue, RTO-II, Lahore, falling within the territorial jurisdiction of Lahore Cantt, Walton Cantt, DHA, Wagha Town, Aziz Bhatti Town. 3. All cases of Members of AOP as specified in paragraph 2 above. 4. All cases of statutory agents/representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs 2 & 3 above. 5. Wealth Tax jurisdiction of RTO-I, Lahore.

		g) Impose penalty under Part X of Chapter X against defaulters in respect of cases under audit; h) Power to make provisional assessment under section 123 of the Income Tax Ordinance, 2001 i) Perform any other function in determining and computing income chargeable to tax and correct tax payable under the said Ordinance; and j) To process/finalize complaints in respect of existing taxpayers' cases. **<u>SALES TAX</u>:** a) Audit of registered person; b) Risk based audit through profiling and analysis; c) Review of audit reports for quality and integrity; d) Recovery of un-disputed liability detected during audit; e) Monitoring of audit schedule, etc.; f) Maintenance and analysis of audit records and audit	

		related database; g) Audit of Duty & Taxes Remission on Exports (DTRE); h) Post Refund Audit; i) Audit Management Cell functions; j) Investigative audits after action under section 38 of the Sales Tax Act; k) Any other audit function given by Chief Commissioner Inland Revenue, RTO-I, Lahore or FBR for achieving the purpose of Sales Tax Act, Law and Procedures thereof; and l) Implementing audit planning and audit strategy in accordance with audit guidelines and audit manuals developed by FBR or Member (Taxpayers' Audit). m) Adjudication under Sales Tax Act, 1990. n) Power to make assessment under section 11 read with section 36 and all incidental provisions of the Sales Tax Act, 1990 in respect of registered persons subjected to audit.	

		<u>FEDERAL EXCISE</u>: a) Audit of registered person; b) Risk based audit through profiling and analysis; c) Review of audit reports for quality and integrity; d) Maintenance and analysis of audit records and audit related database; e) Investigative audits f) Any other audit function given by Chief Commissioner Inland Revenue, RTO-I, Lahore or FBR for achieving the purpose of Federal Excise Act, 2005; g) Implementing audit planning and audit strategy in accordance with audit guidelines and audit manuals developed by FBR or Member (Taxpayers' Audit); and h) Adjudication under Federal Excise Act, 2005.	
6.	Commissioner Inland Revenue (Information Processing & Legal).	**<u>Information Processing</u>:** a) Maintenance of physical and electronic records; b) Receipt of communication from Tax Facilitation Division,	All cases or classes of cases or persons or classes of persons or areas falling within the jurisdiction of RTO-I, Lahore.

		Enforcement Divisions, Legal Division and respective Audit Divisions and other Inland Revenue authorities; c) Data entry and processing of receipts and information received from Tax Facilitation Division, Enforcement Divisions, Audit Divisions and other Inland Revenue authorities; d) Cross matching of information collected from taxpayers and other sources and issuance of discrepancy report to the respective divisions. e) Dispatch of hard copies to different Divisions on demand; and f) Storage of information, documents, statements, returns and all other communications received from other Divisions, authorities, sources. g) Any other function relating to information processing assigned by Chief Commissioner Inland Revenue or FBR. **Legal:** **Income Tax:** a) Defend departmental as	

		well as taxpayer's appeals/references, institute appeals and references under Part III of Chapter X and prosecution cases under section 203 of the Income Tax Ordinance, 2001, ensure filing of CPLA/Review before the Supreme Court through AOR/ASC, defend the departmental cause in the Supreme Court, represent the department before ADRCs and in the process of liquidation; b) Defend complaints before FTO; c) File/defend representations before the President of Pakistan; d) Appoint legal advisors and assign cases, wherever required, for representation before appellate fora; e) Recognition of Provident Funds, approve Superannuation Funds, and Gratuity Funds under the Sixth Schedule; and exercise all the powers under the said Schedule; f) Grant of approval to pension schemes for the purposes of Clause	

		(12) of Part-I of Second Schedule; g) Grant of approval to gratuity schemes for the purposes of Clause (13) of Part-I of Second Schedule; h) Grant of approval to benevolent fund or group insurance schemes for the purposes of Clause (57) of Part-I of Second Schedule; i) Grant of approval to Non-Profit Organizations under section 2(36); and j) Any other Legal functions assigned by Chief Commissioner Inland Revenue or FBR for achieving the purpose of Income Tax Ordinance, 2001 and Rules thereof. **<u>Sales Tax</u>:** a) Defend departmental as well as taxpayer's appeals/references, institute appeals and references under Chapter VIII of the Sales Tax Act, 1990, ensure filing of CPLA/Review before the Supreme Court through AOR/ASC, defend the departmental cause in the Supreme Court, represent the department before	

		ADRCs and in the process of liquidation; b) Appoint legal advisors and assign cases, wherever required, for representation before appellate fora; d) Defend complaints before FTO; e) File/defend representations before the President of Pakistan; and c) Any other legal functions assigned by Chief Commissioner Inland Revenue or FBR for achieving the purpose of Sales Tax Act, 1990 and Procedures thereof. **<u>Federal Excise</u>:** a) Defend departmental as well as taxpayer's appeals/references, institute appeals and references under Chapter V of the Federal Excise Act, 2005, ensure filing of CPLA/Review before the Supreme Court through AOR/ASC, defend the departmental cause in the Supreme Court, represent the department before ADRCs and in the process of liquidation; b) Appoint legal advisors	

		and assign cases, wherever required, for representation before appellate fora; d) Defend complaints before FTO; e) File/defend representations before the President of Pakistan; and c) Any other legal functions assigned by Chief Commissioner Inland Revenue or FBR for achieving the purpose of Federal Excise Act, 2005 and Procedures thereof.	
7.	Commissioner Inland Revenue (Taxpayers' Facilitation & Human Resource Management)	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; 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. c) Communicate assessment orders/penalty orders and demand notices to	1) All cases or classes of cases or persons or classes of persons or areas falling within the jurisdiction of RTO-I, Lahore. 2) All employees posted in RTO-I, Lahore.

		taxpayers. d) To support line management in identifying human resource 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: - (i) Posting of staff up to (BS1-15) with the approval of Chief Commissioner; (ii) Posting of officers (BS16-18) with the approval of Chief Commissioner; (iii) Career planning; (iv) Help line management in identifying human resource 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 arrears; (xi) Initiation of disciplinary proceedings, processing and finalization thereof; and (xii) Monitoring and implementation performance appraisal system. e) Any other function relating to Taxpayers' Facilitation & Human Resource Management assigned by Chief Commissioner Inland Revenue or FBR.	

(Khalid Aziz Banth)
Member Domestic Operations (North)

To

The Manager,
Printing Corporation of Pakistan Press,
Islamabad.

Distribution:

1. SA to Chairman, FBR, Islamabad.

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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)