

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

C. No. 1(3)IT-Jud/2009.

Islamabad, the 30th April, 2009.

**ORDER
(Income Tax/Sales Tax/Federal Excise)**

In exercise of the powers conferred by sub-section (1) of section 209 of the Income Tax Ordinance, 2001, sections 30 and 31 of the Sales Tax Act, 1990 and section 29 of the Federal Excise Act, 2005 and in supersession of all of earlier orders and in pursuance of Notification No. 0532-M.I/2009 dated 30th April, 2009, the Federal Board of Revenue is pleased to confer the powers and functions mentioned in column (3) of Table 'A' upon the officers of Large Taxpayers' Unit, Lahore mentioned in column (2) of Table 'A' below in respect of persons or classes of persons mentioned herein as under:-

Table 'A'

S. No.	Name of Officer	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
1	Collector/ Commissioner (Audit)	<u>INCOME TAX:</u> a) Selection and audit of cases under Part-VIII of Chapter-X, amendment of assessment under Part-II of Chapter-X including provisional assessment, 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, and	All corporate cases/registered persons falling in the jurisdiction of Large Taxpayers' Unit, Lahore mentioned in Tables 'B' & 'C' of this order and directors thereof.

S. No.	Name of Officer	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
		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; c) 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; d) Best judgment assessment under section 121, in respect of cases selected for 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 selected for audit; g) Impose penalty under Part-X of Chapter-X against defaulters in respect of cases selected for audit;	

S. No.	Name of Officer	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
		h) Perform any other function in determining and computing income chargeable to tax and correct tax payable under the said Ordinance; i) To process/finalize complaints in respect of existing taxpayer cases; and j) Disposal of external and internal audit observations/ objections/ audit paras relating to audit functions. <u>SALES TAX:</u> a) Audit of registered person; b) Audit selection and allocation strategy; c) Risk based audit through profiling and analysis; d) Review of audit reports for quality and integrity; e) Recovery of un-disputed liability detected during audit; f) Monitoring of audit schedule, etc.; g) Maintenance and analysis of audit records and audit related database; h) Matters relating to External Audit (Revenue Receipt Audit) including Public	

S. No.	Name of Officer	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
		Accounts Committee; i) Audit of Duty & Taxes Remission on Exports (DTRE); a) Post Refund Audit; b) Audit Management Cell functions; c) Investigative audits after action under section 38 of the Sales Tax Act; d) Any other audit function given by Director General, LTU, Lahore or FBR for achieving the purpose of Sales Tax Act, Law and Procedures thereof; and e) Implementing audit planning and audit strategy in accordance with audit guidelines and audit manuals developed by FBR or Member (Audit). <u>FEDERAL EXCISE:</u> a) Audit of registered person; b) Audit selection and allocation strategy; c) Risk based audit through profiling and analysis; d) Review of audit reports for quality and integrity; e) Maintenance and analysis of audit records and audit	

S. No.	Name of Officer	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
		related database; f) Matters relating to External Audit (Revenue Receipt Audit) including Public Accounts Committee; g) Investigative audits h) Any other audit function given by Director General, LTU, Lahore or FBR for achieving the purpose of Federal Excise Act, 2005; and Implementing audit planning and audit strategy in accordance with audit guidelines and audit manuals developed by FBR or Member (Audit).	
2	Collector/ Commissioner (Enforcement-I)	<u>INCOME TAX:</u> a) 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 and issue exemption certificates; b) Best judgment assessment under section 121, except in cases selected for audit; c) Ensure compliance of filing of statutory statements under section 165 of the said Act;	All corporate/registered persons falling in the jurisdiction of Large Taxpayers' Unit, Lahore mentioned in Table 'B' of this order and directors thereof.

S. No.	Name of Officer	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
		d) Monitor deduction, collection and payment of tax at source by withholding/collecting agents; e) Charge tax on defaulting withholding/collecting agents; f) Impose penalty and charge additional tax for non-filing of statutory statements and default of withholding/collection respectively; g) To take any other related action under the withholding provision of Income Tax Ordinance, 2001; j) Communicate assessment orders/penalty orders and demand notices to Tax Facilitation Division; effect collection and recovery of tax under Part-IV, issue refunds under Part-VI and charge additional tax under Part-XII of Chapter-X, giving effect to an appeal order under Part-III of Chapter-X excluding orders arising out of audit and assessment, rectification of cases not related to audit; k) Impose penalty under Part-X of Chapter-X in respect of cases except selected for audit;	

S. No.	Name of Officer	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
		l) Launch prosecution under Part-XI of Chapter-X; m) Disposal of external and internal audit observations/objections/ paras relating to enforcement functions; n) Revision of assessment under section 122A except in cases selected for audit; o) Any other power and function not specifically assigned to any other Commissioner. <u>SALES TAX:</u> a) Registration and De-registration; b) Enforcement and Collection of Sales Tax; c) Recovery cell d) Processing and Sanctioning of Refund claims filed under section 10 and 66 of the Sales Tax Act; e) Dealing with non-filers and un-traceable units; f) Approvals relating to Duty & Taxes Remission on Exports (DTRE); g) Concessionary Imports; h) Reporting of Revenues;	

S. No.	Name of Officer	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
		i) Industrial Surveys as required under concessionary notifications; j) Investigation and Prosecution; k) Any other Enforcement function given by Director General, LTU, 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); and m) Any other power and function not specifically assigned to any other Collector. <u>FEDERAL EXCISE:</u> a) Registration and De-registration; b) Enforcement and Collection of Federal Excise; c) Recovery cell; d) Processing and Sanctioning of Refund claims filed under Federal Excise Act; 2005; e) Dealing with non-filers and un-traceable units;	

S. No.	Name of Officer	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
		f) Reporting of Revenues; g) Any other Enforcement function given by Director General, LTU, 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); and i) Any other power and function not specifically assigned to any other Collector.	
3.	Collector/ Commissioner (Enforcement-II)	<u>INCOME TAX:</u> a) 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 and issue exemption certificates; b) Best judgment assessment under section 121, except in cases selected for audit; c) Ensure compliance of filing of statutory statements under section 165 of the said Act; d) Monitor deduction,	All corporate/registered persons falling in the jurisdiction of Large Taxpayers' Unit, Lahore mentioned in Table 'C' of this order and directors thereof.

S. No.	Name of Officer	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
		collection and payment of tax at source by withholding/collecting agents; e) Charge tax on defaulting withholding/collecting agents; f) Impose penalty and charge additional tax for non-filing of statutory statements and default of withholding/collection respectively; g) To take any other related action under the withholding provision of Income Tax Ordinance, 2001; j) Communicate assessment orders/penalty orders and demand notices to Tax Facilitation Division; effect collection and recovery of tax under Part-IV, issue refunds under Part-VI and charge additional tax under Part-XII of Chapter-X, giving effect to an appeal order under Part-III of Chapter-X excluding orders arising out of audit and assessment, rectification of cases not related to audit; k) Impose penalty under Part-X of Chapter-X in respect of cases except selected for audit;	

S. No.	Name of Officer	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
		l) Launch prosecution under Part-XI of Chapter-X; m) Disposal of external and internal audit observations/objections/ paras relating to enforcement functions; n) Revision of assessment under section 122A except in cases selected for audit; o) Any other power and function not specifically assigned to any other Commissioner. <u>SALES TAX:</u> a) Registration and De-registration; b) Enforcement and Collection of Sales Tax; c) Recovery cell d) Processing and Sanctioning of Refund claims filed under section 10 and 66 of the Sales Tax Act; e) Dealing with non-filers and un-traceable units; f) Approvals regarding Duty & Taxes Remission on Exports (DTRE); g) Concessionary Imports; h) Reporting of Revenues;	

S. No.	Name of Officer	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
		i) Industrial Surveys as required under concessionary notifications; j) Investigation and prosecution; k) Any other Enforcement function given by Director General, LTU, 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); and m) Any other power and function not specifically assigned to any other Collector. <u>FEDERAL EXCISE:</u> a) Registration and De-registration; b) Enforcement and Collection of Federal Excise; c) Recovery cell; d) Processing and Sanctioning of Refund claims filed under Federal Excise Act; 2005;	

S. No.	Name of Officer	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
		e) Dealing with non-filers and un-traceable units; f) Reporting of Revenues; g) Any other Enforcement function given by Director General, LTU, 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); and i) Any other power and function not specifically assigned to any other Collector.	
4.	Collector/ Commissioner (Legal)	<u>INCOME TAX:</u> a) Defend appeals before Commissioner (Appeals), institute and defend departmental appeals and reference under Part-III of Chapter-X and prosecution cases under section 203, and represent the department in the process of liquidation; b) Defend complaints before FTO; c) File/defend presentations before the President of Pakistan;	All corporate cases/registered persons falling in the jurisdiction of Large Taxpayers' Unit, Lahore mentioned in Tables 'B' & 'C' of this order and directors thereof.

S. No.	Name of Officer	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
		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 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; and i) Grant of approval to Non-Profit Organizations under section 2(36). <u>SALES TAX:</u> a) Preparation, follow-up and defense of cases before Supreme Court, High Court, and Alternate Dispute Resolution Committee; b) Preparation, follow-up and defense of cases before	

S. No.	Name of Officer	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
		Appellate Tribunal and Collector(Appeals); c) Adjudication under Sales Tax Act, 1990; d) Matters relating to Federal Tax Ombudsman; and e) Any other legal function assigned by Director General, LTU, Lahore or FBR for achieving the purpose of Sales Tax Act, Law and Procedures Thereof. <u>FEDERAL EXCISE:</u> a) Preparation, follow-up and defense of cases before Supreme Court, High Court, and Alternate Dispute Resolution Committee; b) Preparation, follow-up and defense of cases before Appellate Tribunal and Collector(Appeals); c) Adjudication under Federal Excise Act, 2005 and rules thereof; d) Matters relating to Federal Tax Ombudsman; e) Any other legal function assigned by Director General, LTU, Lahore or FBR for achieving the purpose of Federal Excise Act, 2005, Law and Procedures	

S. No.	Name of Officer	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
		Thereof.	
5.	Collector/ Commissioner (Information Processing Division).	a) Maintenance of physical and electronic records; b) Receipt of communication from Tax Facilitation Division, Enforcement Divisions, Legal Division, Audit Divisions and other income tax authorities; c) Data entry of receipts and information contained in the communication 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 Audit Divisions. e) Dispatch of hard copies to different Divisions on demand; and Storage of information, documents, statements, returns and all other communications received from other Divisions, authorities, sources.	All corporate cases/registered persons falling in the jurisdiction of Large Taxpayers' Unit, Lahore mentioned in Tables 'B' & 'C' of this order and directors thereof.
6	Collector/ Commissioner (Taxpayers' Facilitation Division).	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	All corporate cases/registered persons falling in the jurisdiction of Large Taxpayers' Unit, Lahore mentioned in Tables 'B' & 'C' of this order and directors

S. No.	Name of Officer	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
		communications; and 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/adjudication orders/audit reports notices/correspondence, demand notices to taxpayers.	thereof.
7	Collector/ Commissioner (Human Resource Management Division).	a) To support line management in identifying HR needs of the Unit, to ensure staff recruitment in line with FBR's policies; b) Training and development of staff; c) Maintenance of easily retrievable employees' data; d) Posting of staff (BS 1-15) at the Large Taxpayers' Unit with the consultation of DG, LTU, Lahore; e) Posting of officers (BS 16-18) at the Large Taxpayers' Unit, Lahore with approval of DG, LTU, Lahore; f) Career planning;	All corporate cases/registered persons falling in the jurisdiction of Large Taxpayers' Unit, Lahore mentioned in Tables 'B' & 'C' of this order and directors thereof.

S. No.	Name of Officer	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
		g) Help line management in identifying HR needs; h) Maintenance of employees' profiles and personal files; i) Development of job descriptions; j) Positive attitude building; k) Regulation of performance related pecuniary incentives; l) Training and development according to training needs analysis; m) Coordination with FBR on various HRM areas; n) Initiation of disciplinary proceedings, processing and finalization thereof; and o) Monitoring and implementation performance appraisal system.	

Table 'B'

S. No.	NTN	Taxpayer
(1)	(2)	(3)
1	0999119	ABDULLAH SUGAR MILLS LIMITED
2	0709949	BROTHERS SUGAR MILLS LIMITED
3	0224049	CHAUDHRY SUGAR MILLS LIMITED
4	2047255	CHISHTIA SUGAR MILLS LIMITED
5	0710139	CRESCENT SUGAR MILLS & DISTILLERY LTD
6	0224155	CSK LIMITED
7	0912590	GOJRA SAMUNDARI SUGAR MILLS LIMITED

S. No.	NTN	Taxpayer
(1)	(2)	(3)
8	0224047	HASEEB WAQAS SUGAR MILLS LIMITED
9	0225961	HUSEIN SUGAR MILLS LIMITED
10	0225960	INDUS SUGAR MILLS LIMITED
11	1352109	ITTEFAQ SUGAR MILLS LIMITED
12	0815534	KASHMIR SUGAR MILLS LIMITED
13	0225972	KOHINOOR SUGAR MILLS LTD
14	0711003	M/S J.D.W SUGAR MILLS LTD.
15	0711327	M/S NATIONAL SUGAR INDUSTRIES LTD
16	0225987	PATTOKI SUGAR MILLS LTD
17	0224154	PUNJAB SUGAR MILLS LIMITED
18	0224046	RAMZAN SUGAR MILLS LIMITED
19	0712083	SHAHTAJ SUGER MILLS LTD.
20	1413603	SHAKARGANJ MILLS LIMITED
21	0225969	TANDLIANWALA SUGAR MILLS LIMITED
22	0225971	THE THAL INDUSTRIES CORPORATION LIMITED
23	0659843	UNITED INDUSTRIES LIMITED
24	0712550	UNITED SUGAR MILLS LIMITED
25	2152267	YOUSAF SUGAR MILLS LIMITED
26	1213275	D. G. KHAN CEMENT COMPANY LIMITED
27	2257771	DANDOT CEMENT COMPANY LIMITED
28	0786559	GHARIBWAL CEMENT LIMITED
29	1758919	KOHAT CEMENT COMPANY LIMITED
30	0786576	MAPLE LEAF CEMENT FACTORY LTD
31	0815398	PIONEER CEMENT LIMITED
32	0786560	MANDIALI PAPER MILLS (PVT) LIMITED
33	0829241	PREMIER PAPER MILLS LIMITED
34	0133549	POLY PACK (PVT) LTD.
35	0452902	FLYING BOARD AND PAPER PRODUCTS LTD
36	2152265	FLYING PAPER INDUSTRIES LIMITED
37	0786358	MALIK BORD AND PAPER INDUSTRIES (PVT) LIMITED
38	0224459	ZAMAN PAPER & BOARD MILLS (PVT) LIMITED,
39	2152260	AUTOMOTIVE COMPONENTS LTD.
40	0829237	HONDA ATLAS CARS LIMITED
41	0801437	MILLAT TRACTOR (PVT) LTD
42	1295871	PAK HERO INDUSTRIES (PVT) LTD
43	0786009	SARGODHA JUTE MILLS LTD
44	1201756	RAVI AUTOS (PVT) LIMITED.
45	0786361	SAZGAR ENGINEERING WORKS LTD
46	1873761	SANPAK ENGINEERING INDUSTRIES PVT LTD
47	1363154	PAKISTAN CYCLE INDUSTRIAL COOPERATIVE SOCIETY LTD
48	1297576	HYBRID TECHNIQS (PVT) LIMITED

S. No.	NTN	Taxpayer
(1)	(2)	(3)
49	0786489	MALIK AUTO & AGRICULTURAL INDUSTRIES (PVT) LTD
50	1454826	A L TEXTILES (PVT.) LIMITED
51	0658173	ALI AKBAR SPINNING MILLS LIMITED
52	1281968	AL-NASR TEXTILES LIMITED
53	0225903	ARUJ TEXTILE MILLS LIMITED
54	0222493	AYESHA TEXTILE MILLS LIMITED
55	1319140	AZGARD NINE LIMITED
56	0658170	BABRI COTTON MILLS LIMITED
57	1355774	D. S. TEXTILES LIMITED
58	0698613	DAWOOD LAWRENCEPUR LIMITED
59	0698301	EJAZ SPINNING MILLS LIMITED
60	0658189	ELLCOT SPINNING MILLS LTD
61	0225875	GHAZI FABRICS INTERNATIONAL LT
62	0658171	JANANA DE MALUCHO TEXTILE MILLS LIMITED
63	0225883	KHALID SHAFIQUE SPINNING MILLS LIMITED
64	0785983	KHALID SIRAJ TEXTILE MILLS LIMITED
65	0656793	KOHINOOR SPINNING MILLS LIMITED
66	0658187	KOHINOOR TEXTILE MILLS LIMITED
67	0225878	KUNJAH TEXTILE MILLS LIMITED
68	1338865	M. S. RESHMA TEX LIMITED
69	0224053	MEHRAAN RAMZAN TEXTILE MILLS LIMITED
70	0657818	MIAN TEXTILE INDUSTRIES LIMITED
71	0657801	MONNOOWAL TEXTILE MILLS LIMITED
72	0225898	NISHAT (CHUNIAN) LIMITED
73	2180652	NISHAT MILLS LIMITED
74	0657793	PAK KUWAIT TEXTILES LIMITED
75	0801380	PROSPERITY WEAVING MILLS LIMITED
76	0944761	RAHMAN COTTON MILLS LIMITED
77	0711007	RESHAM TEXTILE INDUSTRIES LTD.
78	1251327	RIAZ TEXTILE MILLS (PRIVATE) LIMITED
79	0698494	RUPAFIL LIMITED
80	0803310	RUPALI POLYESTER LIMITED
81	0803305	SHAHNAWAZ TEXTILES LIMITED
82	0712105	SHAMS TEXTILE MILLS LTD.
83	2152257	SILVER FIBRE SPINNING MILLS LIMITED
84	0710140	THE CRESCENT TEXTILE MILLS LTD
85	0657805	THE LAHORE TEXTILE AND GENERAL MILLS LTD
86	0712650	YOUSAF WEAVING MILLS LIMITED
87	0786207	GENERTECH PAKISTAN LIMITED
88	0786166	GHAZI POWER LIMITED
89	1207069	HALEEB FOODS LIMITED
90	0786577	HAMZA VEGETABLE OIL REFINERY & GHEE MILLS (PVT)

S. No.	NTN	Taxpayer
(1)	(2)	(3)
		LTD
91	1297586	HOSPITALITY ENTERPRISES (PRIVATE) LIMITED
92	1285285	K & N'S FOODS (PVT.) LTD.
93	0801410	LAHORE FEEDS LIMITED
94	0786105	MAAHAR FOODS INDUSTRIES (PRIVATE) LIMITED
95	0786565	MAHBOOB INDUSTRIES (PVT.) LIMITED
96	0829242	MANAN SHAHID FORGING (PVT) LIMITED
97	0786466	MIAN TYRE & RUBBER COMPANY LIMITED
98	0225837	MITCHELL'S FRUIT FARMS LTD.
99	0786583	MURIDKE REFINE OIL MILLS (PVT) LIMITED
100	0801694	NESPAK FOUNDATION
101	0786237	NEWAGE CABLES (PVT.) LIMITED
102	0786746	PAKCOM LIMITED
103	0786726	PAKISTAN ENGINEERING COMPANY LIMITED
104	0786106	PAKISTAN FRUIT JUICE COMPANY (PVT.) LIMITED
105	0786323	PHARMAGEN LIMITED
106	0453322	PIONEER PAKISTAN SEED LIMITED
107	0786772	PRIME DAIRIES LIMITED
108	0786538	PUNJAB CON-CAST (PRIVATE) LIMITED
109	1875948	PUNJAB SEED CORPORATION
110	0912594	RIAZ BOTTLERS (PRIVATE) LIMITED
111	2152262	S. MUHAMMAD RIAZ & SONS (PVT) LTD
112	0226239	S. S. OIL MILLS LIMITED
113	0786566	SADIQ VEGETABLE GHEE MILLS (PVT) LIMITED,
114	1512421	SAMSOL INTERNATIONAL PVT LTD
115	1158490	SECURITY GENERAL INS. CO. LIMITED
116	0222346	SERVICE INDUSTRIES LTD
117	0912610	SERVICE SALES CORPORATION (PVT) LIMITED
118	1001883	SHAHBAZ BROTHERS (PRIVATE) LIMITED
119	2110873	SUNRISE BOTTLING COMPANY (PVT.) LIMITED
120	1333816	SYED BHAIS (PVT) LIMITED
121	1334627	SYED BHAIS LIGHTING LIMITED.
122	0688349	SYNTHETIC PRODUCTS ENTERPRISES (PVT) LTD
123	1436804	TAHIR OMER INDUSTRIES (PVT) LIMITED
124	0816822	THE CO-OPERATIVE MODLE TOWN SOCIETY LTD
125	0786364	TRANSFO POWER INDUSTRIES (PVT) LTD.
126	1416035	TREET CORPORATION LIMITED
127	0786798	TRIPPLE EM (PRIVATE) LIMITED
128	1241979	VARIOLINE INTERCOOL PAKISTAN (PVT) LIMITED
129	1268238	WORLDCALL TELECOM LIMITED
130	1136911	YUMMY MILK PRODUCTS (PVT) LTD.
131	0222514	AMBASSADOR HOTEL

S. No.	NTN	Taxpayer
(1)	(2)	(3)
132	0709727	ASIAN FOOD INDUSTRIES LIMITED
133	0709823	BABA FARID SUGAR MILLS LIMITED
134	0452525	BIBOJEE SERVICES (PVT) LIMITED
135	0710009	CENTURY PAPER & BOARD MILLS LIMITED
136	7091206	COCA COLA BEVERAGES PAKISTAN LIMITED
137	1333007	DIC PAKISTAN LIMITED
138	0406720	FAUJI SUGAR MILLS
139	2536120	FAZAL DIN & SONS (PVT) LIMITED
140	0720477	FLYING CEMENT COMPANY LIMITED
141	1213215	H.K.F. ENGINEERING (PVT) LIMITED
142	0700900	HAMDARD LABORATORIES (WAQF) PAKISTAN
143	1017895	HI-TECH LUBRICANTS
144	0683674	IMPORIENT CHEMICALS (PVT) LIMITED
145	0683670	INNOVATIVE PRIVATE LIMITED
146	1131431	KA'AS UL MUSAF'FA (PVT) LIMITED
147	0708010	KOT ADDU POWER COMPANY LIMITED
148	1932843	LAHORE GHYMKHANA
149	0829077	MICRO ELECTRONICS INTERNATIONAL (PVT) LIMITED
150	1558381	NIRALA DAIRY (PVT) LIMITED
151	0711438	PACKAGES LIMITED
152	1361990	SAIGOLS QINGQI MOTORS LIMITED
153	1345193	PANPACIFIC ELECTRONICS (PVT) LIMITED
154	0822910	PEARL CONTINENTAL HOTEL LAHORE (Reg. # 0309980100591)
155	0822910	PEARL CONTINENTAL HOTEL LAHORE (Reg. # 030980108855)
156	1832616	PECS INDUSTRY (PVT) LIMITED
157	0657151	RAILWAYS CONSTRUCTION PAKISTAN LTD.(RAIL COP)
158	1438026	S.B. ELECTRONICS ENGINEERING & CONTROL (PVT) LIMITED
159	0711987	SAPPHIRE POWER GENEATION LIMITED
160	0860428	TUFAIL CHEMICAL INDUSTRIES (PVT) LIMITED
161	2213171	WAK LIMITED
162	1020260	GAM CORP (PRIVATE) LIMITED
163		WAPDA
164		PAKISTAN RAILWAYS

Table 'C'

S. No.	NTN	Taxpayer
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(1)	(2)	(3)
1	2139705	ALBARAKA ISLAMIC BANK B.S.C (E.C)
2	0801428	ALLIED BANK OF PAKISTAN LTD.
3	0803369	ESCORTS INVESTMENT BANK LIMITED
4	0829221	IGI INVESTMENT BANK (FIRST INT'L INVESTMENT BANK LT)
5	0224153	FIRST STANDARD INVESTMENT BANK LIMITED
6	0801400	PUNJAB PROVINCIAL COOPERATIVE BANK LTD
7	0801438	SONERI BANK LIMITED
8	0800543	THE BANK OF PUNJAB
9	0711719	THE ROYAL BANK OF SCOTLAND LIMITED (FORMERLY ABN AMRO BANK)
10	1435411	FINE GAS COMPANY LIMITED
11	0802432	LUB GAS (PVT) LTD
12	1407672	MEHRAN LPG (PVT) LIMITED,
13	0801435	PAK-ARAB REFINERY LIMITED
14	0801137	SUI NORTHERN GAS PIPELINES LIMITED
15	0224461	ZAMIRSONS PETROLEUM INDUSTRIES (PRIVATE) LIMITED
16	1253454	TOTAL PARCO PAKISTAN LIMITED
17	1509280	AIRSYS ATM LIMITED
18	0224029	ALFA LAVAL INDUSTRY (PVT) LTD
19	2791962	BATA LIMITED CANADA
20	1715041	BINNIE AND PARTNERS OVERSEAS LTD
21	2461062	EXPEDITORS INTERNATIONAL OF WASHINGTON INC. USA
22	2189506	GUERRINO PIVATO S.P.A
23	2467713	MONSANTO COMPANY SAINT LOVIS USA
24	1523253	MOODY INTERNATIONAL (PVT.) LIMITED
25	1449400	PII LTD PIPELINE INTEGRITY
26	0787469	PUT SARAJEVO GENERAL ENGINEERING COMPANY
27	2791946	SHOWA CORPORATION
28	1436849	SICHUAN ELECTRIC POWER LTD
29	2301855	SOCIETE DES PRODUITS NESTLE S.A
30	2791960	HONDA MOTOR CO. LTD, JAPAN
31	2257044	SCHERING ASIA GMBH PAKISTAN BRANCH
32	1484353	PRESSON DESCON INTERNATIONAL (PVT.) LIMITED
33	0453884	WARTSILA PAKISTAN (PVT) LTD
34	2791943	BATA BM (BV) NETHERLANDS
35	1215027	BECTON DICKINSON PAKISTAN (PVT.) LIMITED
36	0801434	DAWOOD HERCULES CHEMICALS LIMITED
37	0823509	DESCON CHEMICALS (PVT.) LIMITED
38	1329217	F.M.C. UNITED (PVT) LTD
39	1129929	ITTEHAD CHEMICALS LIMITED
40	0224306	NIMIR CHEMICALS PAKISTAN LIMITED.

S. No.	NTN	Taxpayer
(1)	(2)	(3)
41	1339614	WARBLE PRIVATE LIMITED
42	0683844	WELCON CHEMICALS (PVT) LIMITED
43	1991470	OLYMPIA CHEMICALS LIMITED
44	0786262	NATIONAL FERTILIZER CORPORATION OF PAKISTAN (PVT.) LIMITED
45	0912608	NATIONAL FERTILIZER MARKETING LTD
46	1768968	LYALLPUR CHEMICALS AND FERTILIZERS LIMITED.
47	0786771	PAK-AMERICAN FERTILIZERS LIMITED
48	786131	ALI EMBROIDRY MILLS (PRIVATE) LIMITED
49	1756886	DAR ES SALAAM TEXTILE MILLS LTD.
50	658182	IBRAHIM FIBRES LIMITED
51	1497996	SARENA INDUSTRIES AND EMBROIDERY MILLS (PVT.) LIMITED
52	1537192	SEFAM PVT LIMITED
53	709401	ADIL TEXTILE MILLS LIMITED
54	709640	AMJAD TEXTILE MILLS LIMITED
55	225901	ARAIN FIBRES LIMITED
56	225871	ARAIN MILLS LIMITED
57	452893	AZAM TEXTILE MILLS LIMITED
58	452526	BANNU WOOLLEN MILLS LIMITED
59	225872	FAISAL ASAD TEXTILE MILLS LIMITED
60	1463003	FAISAL EXPORTS (PVT) LIMITED
61	786493	FAROOQ HABIB TEXTILE MILLS LIMITED
62	1314023	GREENHOUSE SPINNING MILLS LIMITED
63	1912977	HAJRA TEXTILES MILLS LTD
64	225986	HARUM TEXTILE MILLS LIMITED
65	1203586	HASHIR TEXTILE MILLS LTD
66	710786	JAMHOOR TEXTILE MILLS LIMITED
67	225897	KHALID NAZIR SPINNINGS LIMITED
68	225900	KHAWAJA SPINNING MILLS LIMITED
69	133367	KHOKHAR TEXTILE MILLS LIMITED
70	1131721	KHYBER SPINNIG MILLS GADOON LIMITED
71	914054	MALIKWAL TEXTILE MILLS LIMITED
72	1339612	PAK PANTHER SPINNING MILLS LIMITED
73	1125487	PARADISE SPINNING MILLS (PRIVATE) LIMITED
74	225888	QURESHI TEXTILE MILLS LIMITED
75	224050	RAMZAN BUKSH TEXTILE MILLS LIMITED
76	133480	RELIANCE WEAVING MILLS LIMITED
77	1256053	SARFRAZ YAQUB TEXTILE MILLS
78	452892	SARITOW SPINNING MILLS LIMITED
79	657824	SHADAB TEXTILE MILLS LIMITED
80	712070	SHAHEEN COTTON MILLS LTD

S. No.	NTN	Taxpayer
(1)	(2)	(3)
81	225958	SHAHPUR TEXTILE MILLS LTD.
82	688353	SHAHRAJ FABRICS PVT LTD.
83	657813	SHAHZAD TEXTILE MILLS LTD
84	698469	SURAJ COTTON MILLS LIMITED.
85	657830	TAJ TEXTILE MILLS LIMITED
86	657804	TRIBAL TEXTILE MILLS LTD.
87	819701	YAHYA TEXTILE MILLS LIMITED
88	2152264	CRESENT ART FABRICS (PVT) LIMITED
89	0786509	ABLE DIVERSIFIED LIMITED
90	1263777	ACNEILSEN PAKISTAN (PVT.) LIMITED
91	1291594	ARYAN STEEL INDUSTRIES (PVT.) LIMITED
92	0829374	ASEA BROWN BOVERI PVT LTD
93	0709877	BATA PAKISTAN LIMITED
94	1337803	BPS (PVT) LTD
95	0683798	CITROPAK LIMITED
96	1363209	COLDKRAFT (PRIVATE) LIMITED
97	1347873	COOL INDUSTRIES (PRIVATE) LIMITED
98	0683821	CRESCENT STEEL AND ALLIED PRODUCT LTD
99	0801647	DEFENCE HOUSING AUTHORITY LAHORE
100	0803526	DESCON ENGINEERING LIMITED
101	1131095	DIGITAL WORLD PAKISTAN (PVT) LTD
102	1547417	DWP TECHNOLOGIES (PVT) LIMITED
103	1757640	EDEN DEVELOPERS (PRIVATE) LIMITED
104	2573409	EDEN HOUSING (PVT.) LIMITED
105	0786158	EDUCATIONAL SERVICES (PRIVATE) LIMITED
106	1913003	EXPERT SYSTEMS (PVT) LIMITED
107	0814545	EXPEDITORS INTERNATIONAL PAKISTAN (PRIVATE) LIMITED
108	2276067	EXPO LAHORE (PVT) LIMITED
109	1463003	FAISAL EXPORTS (PVT) LIMITED
110	0683597	FARAS COMBINE MARKETING CO. (PVT) LIMITED
111	0786196	FIRST JAMIA SERVICES LIMITED
112	0657865	FIRST PUNJAB MODARABA
113	0786178	GHANI GLASS LIMITED
114	2189285	GLOBAL ECONO TRADE (PVT.) LIMITED
115	0786303	HASEEB WAQAS ENGINEERING LIMITED
116	1297579	HASEEN HABIB CORPORATION (PVT.) LIMITED
117	0786096	HI-TECH FEEDS (PVT.) LIMITED
118	1419491	HIGHNOON LABORATORIES LIMITED
119	1508133	JAMSHORO JOINT VENTURE LIMITED
120	0658224	KAUSAR PROCESSING INDUSTRIES (PVT.) LIMITED
121	1295030	KENTAX SIRGROH (PVT.) LIMITED

S. No.	NTN	Taxpayer
(1)	(2)	(3)
122	0683709	KSB PUMPS COMPANY LIMITED
123	0786320	LAHORE MEDICAL INSTRUMENTS PVT LTD
124	2256291	LAHORE REGENCY (PVT) LTD
125	2243152	MEDIPHARM (PVT) LTD
126	0684006	NAZIR & COMPANY (PVT) LIMITED
127	0225862	NESTLE PAKISTAN LIMITED
128	1752665	NIDAI MILLAT (PVT) LTD.
129	2011386	PAK ELEKTRON LTD
130	2189289	PAKISTAN AGRICULTURAL STORAGE AND SERVICES CORPORATION LIMITED
131	0786765	PALACE ENTERPRISES (PVT) LIMITED
132	0711631	PEPSI-COLA INTERNATIONAL (PVT) LTD
133	1158080	PUNJAB COLLEGE OF INFORMATION TECHNOLOGY (PRIVATE) LIMITED
134	2229383	ROUTE-2 HEALTH PVT LTD
135	1497996	SARENA INDUSTRIES AND EMBROIDERY MILLS (PVT.) LIMITED
136	0786523	SHALIMAR STEEL RE ROLLING
137	0801333	SHEZAN INTERNATIONAL LIMITED
138	2708197	TAAVUN PRIVATE LIMITED
139	1881583	TARIQ GLASS INDUSTRIES LIMITED
140	0786526	TAYYAB BROTHERS (PRIVATE) LIMITED
141	1171066	TECHACCESS PAKISTAN (PVT) LTD
142	1883486	TECHNICAL ASSOCIATES PAKISTAN (PVT) LIMITED
143	0683803	TETRA PAK (PAKISTAN) LIMITED
144	0224152	THE COCA-COLA EXPORT CORPORATION
145	0683648	THE IMPERIAL ELECTRIC COMPANY (PVT.) LIMITED
146	1143539	UNILEVER PAKISTAN FOODS LIMITED
147	2566283	WATEEN STM (STM) LIMITED
148	0786227	A. T. S. SYNTHETIC (PVT.) LIMITED
149	1845856	AFTAB ASSOCIATES (PRIVATE) LIMITED
150	0786151	ALLIED MARKETING (PVT) LTD
151	2152266	ALTERN ENERGY LIMITED
152	2396345	ATLAS INSURANCE LIMITED
153	1171065	BARQAAB CONSULTING SERVICES (PRIVATE) LIMITED
154	0786356	OLYMPIA SYNTHETICS LIMITED
155	1535184	BBJ PIPE INDUSTRIES (PVT) LIMITED
156	0224157	OLYMPIA INDUSTRIES (PVT) LTD.
157	1327565	BORJAN (PRIVATE) LIMITED
158	2079205	DYNALOG SERVICES PRIVATE LTD
159	0710259	DYNASEL (PRIVATE) LIMITED
160	1874666	EMCO INDUSTRIES LIMITED

S. No.	NTN	Taxpayer
(1)	(2)	(3)
161	0787170	ESCORTS PAKISTAN LIMITED
162	0991947	F.RABBI & COMPANY (PRIVATE) LIMITED
163	0786473	MASTER PAINT INDUSTRIES (PVT)LTD.
164		HUNTING TECHNICAL SERVICES

2. This order shall take effect from 1st May, 2009.

(Mir Badshah Khan Wazir)
Secretary (Income Tax Judicial)
Tel: 051-9219204

Distribution:

1. SA to Chairman, FBR.
2. All Members, FBR.
3. All Director Generals, RTOs/LTUs.