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

C. No. 1(13)IT-Jud/2007. Islamabad, the 30th October, 2008.

ORDER
(INCOME TAX)

Subject: - **JURISDICTION OF COMMISSIONERS OF INCOME TAX, REGIONAL TAX OFFICE, LAHORE.**

In exercise of the powers conferred by sub-section (1) of section 209 of the Income Tax Ordinance, 2001 (hereinafter referred to as the said Ordinance), the Federal Board of Revenue is pleased to order following amendment in the jurisdiction order C. No. 10(11)IT-Jud/2005, dated 02.08.2008:-

(i) The entry “d)” in column (3) against S. No. 8 is substituted as under: -

“d) Posting of staff (BS 1-15) of Regional Tax Office, Lahore, LTU, DOT, CIT (A), IA (DT), DPC and Eastern Region, Lahore in consultation with respective DGs.”

(ii) The entry “e)” in column (3) against S. No. 8 stands deleted.

2. It shall take immediate effect.

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

Distribution:

1. SA to Chairman, FBR.
2. Members (DT/ST&FE/P&TR/Admn/HRM), FBR.
3. Director General, Large Taxpayers’ Unit, Karachi/Lahore/Islamabad.
4. All Directors General, Regional Tax Offices.

5. Director General, Withholding Taxes.
6. Director General, Inspection & Internal Audit (DT), Islamabad.
7. Director General, Training & Research (DT), Lahore.
8. Chief (Management), FBR.
9.. All officers of the Board.
10. Editor Tax Observer, Karachi.
11. Editor Taxation, Lahore.
12. All Tax Bar Associations.
13. Webmaster FBR, Islamabad.

Government of Pakistan
Revenue Division
Federal Board of Revenue
****

C.No.10(11)IT-Jud/2005. Islamabad the 2nd August, 2008

ORDER
(INCOME TAX)

SUBJECT: JURISDICTION OF COMMISSIONERS OF INCOME TAX, REGIONAL TAX OFFICE, LAHORE.

In exercise of the powers conferred by sub-section (1) of Section 209 of the Income Tax Ordinance, 2001 (hereinafter referred to as the said Ordinance) and in suppression of all previous Orders in respect of jurisdiction, the Federal Board of Revenue is pleased to direct that the Commissioner of Income Tax specified in column (2) of the Table below, shall exercise the powers and perform the functions, under the said Ordinance, as specified in column (3) of the Table below in respect of persons or classes of persons or areas (excluding cases of classes of cases, persons or classes of persons or the areas assigned to any other RTO/LTU), as specified in column (4) of the Table below.

2. It shall take effect from -04-2007.

S No.	Commissioner of Income Tax	Powers & Functions	Jurisdiction
(1)	**(2)**	**(3)**	**(4)**
1.	Commissioner of Income Tax (Audit Division-I)	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 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;	a) All cases or classes of cases or persons or classes of persons of corporate sector falling within the limits of Civil District Lahore, Kasur, Sheikhupura, Nankana Sahib and Okara. b) All cases of directors of companies, as specified in paragraph (a) above; and c) All cases of statutory agents/ representatives under sections 172 and 173 of the said Ordinance as

		b) Assessment under section 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 in respect of cases selected for audit; 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; h) Perform any other function in determining and computing income chargeable to tax and correct tax payable under the said Ordinance and i) To process/finalize complaints in respect of existing taxpayers	specified in paragraph (a) above in respect of non-resident persons or classes of persons whether their income arises in one province or more.

		cases.	
2.	Commissioner of Income Tax (Audit Division-II)	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 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 section 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"	a) All cases or classes of cases or persons or classes of persons of non-corporate sector or areas, falling within the limits of Civil Districts Lahore, Kasur, Sheikhupura, Nankana Sahib and Okara; b) All cases of Civilian employees of Federal/Provincial Government, paid by the AGPR Sub-Office, and AG Punjab/Government of Punjab, employees of Banks, Corporations, Universities and Colleges, Authorities, Non-profit Organization/Non-Government Organizations and other persons whose place of posting/employment is in the Civil Districts of Lahore, Kasur, Sheikhupura, Nankana Sahib and Okara; c) Cases of persons deriving income from salary falling under the following categories:- i) All persons being employees of Water and Power Development Authorities whose

		provisions contained in Chapter-VIII in respect of cases selected for audit; 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; h) Perform any other function in determining and computing income chargeable to tax and correct tax payable under the said Ordinance; and i) To process/finalize complaints in respect of existing taxpayers cases.	place of posting is in the Civil Districts of Lahore, Kasur, Sheikhupura, Nankana Sahib and Okara; ii) Employees of Bata Shoe Company Limited stationed anywhere in Pakistan; iii) All Employees of Pakistan Railways stationed anywhere in Pakistan; iv) Employees of Pakistan Postal Corporation and Pakistan Telecommunication Corporation stationed anywhere in Pakistan; v) Employees of the Military Accounts Department who are under the audit control of the Controller of Military Accounts, Lahore; vi) 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; vii) Employees of the Pakistan Mission of the Presbyterian

			Church of the United States of America posted in the former Civil Divisions of Lahore, Rawalpindi, Multan, Gujranwala, Bahawalpur and Dera Ghazi Khan; and viii) Employees of Sui Northern Gas Pipelines Limited, Lahore stationed anywhere in Pakistan.
3.	Commissioner of Income Tax (Enforcement & Collection Division-I)	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, charge tax on defaulting withholding agents, monitor payment, collection and deduction of tax at source and issue exemption certificates; b) Communicate assessment orders/penalty orders and demand notices to Tax Facilitation Division, 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; c) Impose penalty under Part-X of Chapter-X in respect of cases except selected for audit; d) Launch prosecution under Part-XI of Chapter-X;	a) All cases or classes of cases or persons or classes of persons falling under the jurisdiction of Audit Division-I.

		e) Disposal of external and internal audit observations/objections / paras; f) Exercise powers to determine income under “Anti-avoidance” provisions, contained in Chapter-VIII in respect of cases other than those selected for audit; g) Best judgment assessment under section 121, except in cases selected for audit; h) Revision of assessment under section 122A, except in cases selected for audit; and i) Any other power and function not specifically assigned to any other Commissioner.	
4.	Commissioner of Income Tax (Enforcement & Collection Division-II)	a) Ensure compliance of filing statutory returns, statements, maintenance of prescribed accounts, documents and records, imposed penalty and take other actions under the law against non-compliers, charge tax on defaulting withholding agents, monitor payment collection and deduction of tax at source and issue exemption certificates; b) Communicate assessment orders/penalty orders and demand notices to Tax Facilitation Division, giving effect to an appeal order under Part-III of Chapter-X excluding orders arising	a) All cases or classes of cases or persons or classes of persons of non-corporate sector or areas falling within the limits of Civil District of Lahore. b) All cases of Tax Withholding and Collection Agents “not liable to tax" (excluding corporate cases assigned to the Commissioner of Income Tax, Enforcement and Collection Division-I) falling within the limits of Civil District of Lahore.

		out of audit and assessment, rectification of cases not related to audit; c) Impose penalty under Part-X of Chapter-X in respect of cases except selected for audit; d) Launch prosecution under Part-XI of Chapter-X; e) Disposal of external and internal audit observations/objections / paras; f) Exercise powers to determine income under “Anti-avoidance” provisions, contained in Chapter-VIII in respect of cases other than those selected for audit; g) Best judgment assessment under section 121, except in cases selected for audit; h) Revision of assessment under section 122A, except in cases selected for audit; i) Broadening of tax base and exercise jurisdiction for the purpose of booking of new taxpayers and launch prosecution under Part-XI of Chapter-X in such cases; j) Conduct internal and external survey; k) Effect collection and recovery of tax under Part-IV of Chapter-X;	

		l) Issue refunds under Part-VI of Chapter-X including refund adjustments; m) Charge additional tax under Part-XII of Chapter-X; and n) Impose penalty under Part-X of Chapter-X. o) Any other power and function not specifically assigned to any other Commissioner.	
5.	Commissioner of Income Tax (Enforcement and Collection Division-III).	a) Ensure compliance of filing statutory returns, statements, maintenance of prescribed accounts, documents and records, imposed penalty and take other actions under the law against non-compliers, charge tax on defaulting withholding agents, monitor payment collection and deduction of tax at source and issue exemption certificates; b) Communicate assessment orders/penalty orders and demand notices to Tax Facilitation Division, 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; c) Impose penalty under Part-X of Chapter-X in respect of cases except selected for audit; d) Launch prosecution under Part-XI of Chapter-X;	a) All cases and classes of cases or persons or classes of persons of non-corporate sector, or areas, falling within the limits of Civil Districts of Kasur, Sheikhupura, Nankana Sahib and Okara. b) All cases of Civilian employees of Federal/Provincial Government, paid by the AGPR Sub-Office, and AG Punjab/Government of Punjab, employees of Banks, Corporations, Universities and Colleges, Authorities, Non-profit Organization/Non-Government Organizations and other persons whose place of posting/employment is in the Civil Districts of Lahore, Kasur, Sheikhupura,

		e) Disposal of external and internal audit observations/objections / paras; f) Exercise powers to determine income under "Anti-avoidance" provisions, contained in Chapter-VIII in respect of cases other than those selected for audit; g) Best judgment assessment under section 121, except in cases selected for audit; h) Revision of assessment under section 122A, except in cases selected for audit; i) Broadening of tax base and exercise jurisdiction for the purpose of booking of new taxpayers and launch prosecution under Part-XI of Chapter-X in such cases; j) Conduct internal and external survey; k) Effect collection and recovery of tax under Part-IV of Chapter-X; l) Issue refunds under Part-VI of Chapter-X including refund adjustments; m) Charge additional tax under Part-XII of Chapter-X; n) Any other power and function not specifically assigned to any other Commissioner.	Nankana Sahib and Okara; b) Cases of persons deriving income from salary falling under the following categories:- i) All persons being employees of Water and Power Development Authorities whose place of posting is in the Civil Districts of Lahore, Kasur, Sheikhupura, Nankana Sahib and Okara; ii) Employees of Bata Shoe Company Limited stationed anywhere in Pakistan; iii) All Employees of Pakistan Railways stationed anywhere in Pakistan; iv) Employees of Pakistan Postal Corporation and Pakistan Telecommunication Corporation stationed anywhere in Pakistan; v) Employees of the Military Accounts Department who are under the audit control of the Controller of Military Accounts, Lahore; vi) 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; vii)Employees of the Pakistan Mission of the Presbyterian Church of the United States of America posted in the former Civil Divisions of Lahore, Rawalpindi, Multan, Gujranwala, Bahawalpur and Dera Ghazi Khan; and viii) Employees of Sui Northern Gas Pipelines Limited, Lahore stationed anywhere in Pakistan. c) All cases of Tax Withholding and Collection Agents "not liable to tax" (excluding corporate cases assigned to the Commissioner of Income Tax, Enforcement and Collection Division-I) falling within the limits of Civil Districts of Sheikhupura, Kasur, Nankana Sahib and Okara.
6.	Commissioner of Income Tax (Legal Division)	a) Defend appeals before Commissioner (Appeals), institute and defend departmental appeals and reference under Part-III of Chapter-X and	a) All cases or classes of cases or persons or classes of persons or areas falling within the limits of Civil Districts

		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; 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; i) Grant of approval to Non-Profit Organizations under section 2(36), and j) To give effect to an appeal order in all cases	of Lahore, Kasur, Sheikhupura, Nankana Sahib and Okara.

		except those selected for audit.	
7.	Commissioner of Income Tax (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 Income Tax Authorities; d) Cross matching of information collected from Taxpayers and other sources issuance of discrepancy reports to 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 and sources.	All cases or classes of cases or persons or classes of persons or areas falling within the limit of Civil Districts of Lahore, Kasur, Sheikhupura, Nankana Sahib and Okara.
8.	Commissioner of Income Tax (Taxpayers' Facilitation & Human Resource Management Division)	a) Receive Returns, statements, statutory notices, documents, applications from taxpayers, mail from other income tax authorities, tax payment receipts (Challans) from Banks, and all outside communications; b) Sort and disseminate information, documents returns, statements and	a) All cases or classes of cases or persons or classes of persons or areas falling within the limits of Civil Districts of Lahore, Kasur, Sheikhupura, Nankana Sahib and Okara. b) Regional Tax Office, Lahore, DPC, CIT (A), IA (DT), and Eastern Region, Lahore.

		mail mentioned at (a) above, to concerned divisions or to income tax authorities, as the case may be; and c) Communicate assessment orders/penalty orders and demand notices to taxpayers. d) Posting of staff (BS 1-15) of Regional Tax Office, Lahore, CIT (A), IA (DT), DPC and Eastern Region, Lahore; e) Posting of officers (BS 16-19) of Regional Tax Office, Lahore and Eastern Region, Lahore with approval of DG; f) Career planning; 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.	

(Saif Ullah Khan)
Secretary (Income Tax Judicial)
Tel: 9219204

<u>Distribution</u>:

1. SA to Chairman, FBR.
2. Members (DT/P&TR/Admn/ST&FE), FBR.
3. Directors General, Large Taxpayers' Unit, Karachi/Lahore/Islamabad.
4. All Directors General, Regional Tax Offices.
5. Director General, Withholding Taxes, Islamabad.
6. Director General, Internal Audit (DT), Islamabad.
7. Director General, Training & Research (DT), Karachi.
8. Chief (Management), FBR.
9. All Commissioners of Income Tax.
10. All Directors, Internal Audit (DT).
11. All officers of the Board.
12. Editor Tax Observer, Karachi.
13. Editor Taxation, Karachi.
14. All Tax Bar Associations.
15. Web Master, FBR, Islamabad.