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

C. No. 1(1)IT-Jud/2008. Islamabad, the 3rd March, 2008.

ORDER
(INCOME TAX)

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

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 Commissioners of Income Tax specified in column (2) of Table-A below, shall exercise the powers and perform the functions, under the said Ordinance, specified in column (3) of Table-A below, in respect of the persons, classes of persons or areas (excluding cases or classes of cases, persons or classes of persons or the areas assigned to any other RTO/LTU), as specified in Table-B below.

2. It shall take effect from **15-03-2008**.

TABLE-A

S. No.	Commissioner of Income Tax	Powers and functions
(1)	(2)	(3)
1.	Commissioner of Income Tax (Audit Division).	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 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; 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 taxpayer cases.
2.	Commissioner of Income Tax	a) Ensure compliance of filing

	(Enforcement and Collection Division).	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; 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; 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) Conduct internal and external survey; g) Broadening of tax base and exercise jurisdiction for the purpose of booking of new taxpayers;

		h) Best judgment assessment under section 121, except in cases selected for audit: i) Revision of assessment under section 122A except in cases selected for audit; j) Any other power and function not specifically assigned to any other Commissioner; and k) To process/finalize complaints in respect of new taxpayer cases.
3.	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 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; and h) Grant of approval to benevolent fund or group insurance schemes for the purposes of Clause 57 of Part-I of Second Schedule;
4.	Commissioner of Income Tax (Taxpayers' Facilitation 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 mail mentioned at (a) above, to concerned divisions or to income tax authorities, as the case may be; c) Communicate assessment orders/penalty orders and demand notices to taxpayers; d) Posting of staff (BS 1-18) to the Large Taxpayers' Unit, Karachi, Internal Audit, DOT, CIT (A), I&I with approval of DG; e) Career planning; f) Help line management in identifying HR needs; g) Maintenance of employees' profiles and personal files; h) Development of job descriptions; i) Positive attitude building; j) Regulation of performance

		related pecuniary incentives; k) Training and development according to training needs analysis; l) Coordination with FBR on various HRM areas; m) Initiation of disciplinary proceedings, processing and finalization thereof; and n) Monitoring and implementation performance appraisal system.
5.	Commissioner of Income Tax (Information Processing Division).	a) Maintenance of physical and electronic records; b) Receipt of communication from Tax Facilitation Division, Enforcement Division, Legal Division, Audit Division and other income tax authorities; c) Data entry of receipts and information contained in the communication from Tax Facilitation Division, Enforcement Division, Audit Division and other income tax authorities; d) Cross matching of information collected from taxpayers and other sources and issuance of discrepancy report to Audit Division. 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.

TABLE-B

1. All cases or classes of cases, persons or classes of persons including companies having their place of business/registered office in areas, falling within the Civil Districts of Multan, Khanewal, Dera Ghazi Khan, Muzaffargarh, Layyah, Rajanpur, Bahawalpur, Rahim Yar Khan, Lodhran, Okara, Sahiwal, Pak Pattan, Vehari and Bahawalnagar of Province of Punjab.
2. All cases of Directors of companies as specified in paragraph (1).
3. All cases of Civilian employees of Federal/Provincial Government, paid by the AGPR, Sub-offices, and AG Punjab/Government of Punjab, employees of Banks, Corporations, Authorities, Non-profit Organizations/Non-Government Organizations and other persons, whose place of employment is in the Civil Districts of Multan, Khanewal, Dera Ghazi Khan, Muzaffargarh, Layyah, Rajanpur, Bahawalpur, Rahim Yar Khan, Lodhran, Okara, Sahiwal, Pak Pattan, Vehari and Bahawalnagar of Province of Punjab.
4. All cases of Non-resident persons or classes of persons falling within the Civil Districts of Multan, Khanewal, Dera Ghazi Khan, Muzaffargarh, Layyah, Rajanpur, Bahawalpur, Rahim Yar Khan, Lodhran, Okara, Sahiwal, Pak Pattan, Vehari and Bahawalnagar of Province of Punjab.
5. All cases of statutory agents/representatives assessable under sections 172 and 173 of the said Ordinance, falling within the Civil Districts of Multan, Khanewal, Dera Ghazi Khan, Muzaffargarh, Layyah, Rajanpur, Bahawalpur, Rahim Yar Khan, Lodhran, Okara, Sahiwal, Pak Pattan, Vehari and Bahawalnagar of Province of Punjab, in respect of Non-resident persons or classes of persons, whether their income arises in one province or more.
6. Cases or classes of cases, persons or classes of persons or areas assigned by FBR from time to time.

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

Distribution:

1. SA to Chairman, FBR.
2. Members (DT/P&TR/Admn), FBR.
3. Director General, Large Taxpayers’ Unit, Karachi/Lahore/Islamabad.

4. All Directors General, Regional Taxpayers' 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.