GOVERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE
****

C. No. 10(11)IT-Jud/2005. Islamabad, the 15th December, 2006.

ORDER
(INCOME TAX)

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

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 supercession of all previous orders in respect of jurisdiction, the Central 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 or persons or classes of persons or areas assigned to any other RTO/LTU/Zone) specified in Table-B below.

2. It shall take effect from **01.01.2007**.

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 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 Par X of Chapter-X against defaulters in respect of cases selected for audit; and h) Perform any other function in determining and computing income chargeable to tax and correct tax payable under the said Ordinance.
2.	Commissioner of Income Tax (Enforcement and Collection Division).	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; 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) Levy penalty under Part-X in respect of cases except selected for audit and launch prosecution under Part-XI of Chapter-X; d) Disposal of external and internal audit observations/objections/ paras; e) Conduct internal and external survey; f) Broadening of tax base and exercise jurisdiction for the purpose of booking of new taxpayers; 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.
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; 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).
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; and 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.
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, or areas, falling within the Civil Districts of Abbottabad, Mansehra, Haripur, Batgram and Kohistan of NWFP. 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 NWFP/Government of NWFP, employees of Banks, Corporations, Authorities, Non-profit Organizations/Non-Government Organizations and other persons, whose place of employment is in the Civil Districts of Abbottabad, Mansehra, Haripur, Batgram and Kohistan of NWFP. 4. All cases of persons or classes of persons of Non-residents falling within the Civil Districts of Abbottabad, Mansehra, Haripur, Batgram and Kohistan of NWFP. 5. All cases of statutory agents assessable under sections 172 and 173 of the said Ordinance, falling within the Civil Districts of Abbottabad, Mansehra, Haripur, Batgram and Kohistan of NWFP, in respect of persons or classes of persons of non-residents, whether their income arises in one province or more. 6. Cases or classes of cases, persons or classes of persons or areas assigned by CBR from time to time.

Explanation:

The expression “place of business” as used in the Table-B means”: -

(a) In the case of Public Limited Companies, the place where the registered office is situated;

(b) In the case of other companies: -

(i) If the company is primarily engaged in manufacturing or processing, the place where the factory is situated;

(ii) If the company is primarily engaged in business other than manufacturing or processing, the “place” where such business is actually carried on.

Provided that in the cases at (b)(i) & (ii) above, if the manufacturing/processing or business is carried on at more than one place, the expression “place of business” shall mean the principal place where such manufacturing/processing or business is carried on.

(Dr. Tariq Mahmood Khan)
Secretary (Income Tax Judicial)
Tel: 9219204

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE
****

C. No. 10(11)IT-Jud/2005. Islamabad, the 12th January, 2007.

CORRIGENDUM
(INCOME TAX)

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 Central Board of Revenue is pleased to order following amendments in the jurisdiction orders of even number dated 15.12.2006 and 28.12.2006 and corrigenda of even number dated 28.12.2006 in respect of jurisdiction of Directors General/Commissioners of Income Tax in Regional Tax Offices i.e. Abbottabad, Peshawar and Rawalpindi: -

> The words “Regional Taxpayers’ Office” wherever appeared may be read as “Regional Tax Office”.

2. It shall take effect from **01.01.2007**.

(Dr. Tariq Mahmood Khan)
Secretary (Income Tax Judicial)
Tel: 9219204

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

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE
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C. No. 10(11)IT-Jud/2005. Islamabad, the 28th December, 2006.

CORRIGENDUM
(INCOME TAX)

Subject: - **JURISDICTION OF COMMISSIONERS OF INCOME TAX IN REGIONAL TAXPAYERS' OFFICE, ABBOTTABAD.**

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 Central Board of Revenue is pleased to order following amendments in the jurisdiction order of even number dated 15.12.2006: -

(i) In the opening paragraph, after the word "areas" following shall be added: -

"(excluding cases or classes of cases or persons or classes of persons or areas assigned to any other RTO/LTU/Zone)".

(ii) In column (3) of Sr. No. 1 of TABLE-A: -

(a) In entry "d)", the words "clauses (c) and (d) of sub-section (1) of" shall be deleted.

(b) In entry "e)", the word "and" shall be deleted and after entry "e)" following shall be added:-

"f) Revision of assessment under section 122A in respect of cases selected for audit; and

g) Impose penalty under Part X of Chapter-X against defaulters in respect of cases selected for audit; and" and entry "f)" shall be renumbered as "h)".

(iii) In column (3) of Sr. No. 2 of TABLE-A: -

(a) in entry "c)", after the word and figure "Part X", the words "in respect of cases except selected for audit" shall be added;

(b) in entry "g)", following shall be deleted: -

"clauses (a), (b) and (c) of sub-section (1) of"; and

(c) in entry "h)", after the figure, letter and semi colon "122A;", the words "except in cases selected for audit" shall be added.

(iv) After entry "h)" in column (3) of Sr. No. 3 of TABLE-A, the following shall be added: -

"i) Grant of approval to Non-Profit Organizations under section 2(36)."

(v) Columns (2) and (3) of Sr. No. 6 in TABLE-A shall be deleted.

(vi) In para 1 of TABLE-B, after the word "business" the words "or areas falling" shall be added and following shall be deleted: -

"(excluding cases or classes of cases, persons or classes of persons or areas assigned to any other RTO/LTU)".

2. It shall take effect from **<u>01.01.2007</u>**.

(Sajjad Ali)
Secretary (Income Tax Judicial)
Tel: 9219204

<u>Distribution</u>:

1. SA to Chairman, CBR.
2. Members (DT/P&TR/Admn), CBR.
3. All Regional Commissioners of Income Tax.
4. Director General, Large Taxpayers' Unit, Karachi/Lahore.
5. Director General, Training & Research (DT), Lahore.
6. All Directors General, Regional Taxpayers' Offices.

7. Director General, Inspection & Internal Audit (DT), Islamabad.
8. Chief (Management), CBR.
9. All Commissioners of Income Tax.
10. All Directors, Inspection & Internal Audit (DT).
11. All officers of the Board.
12. Editor Tax Observer, Karachi.
13. Editor Taxation, Lahore.
14. All Tax Bar Associations.