

**GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
CENTRAL BOARD OF REVENUE  
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C. No. 10(11)IT-Jud/2005.

Islamabad, the 12<sup>th</sup> January, 2007.

**ORDER  
(INCOME TAX)**

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

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, persons or classes of persons or the areas assigned to any other RTO/LTU/Zone), as specified in Table-B below.

2. It shall take effect from **01.02.2007**.

**TABLE-A**

| <b>S.<br/>No.</b> | <b>Commissioner of Income Tax</b>            | <b>Powers and functions</b>                                                                                                                                                                                                                                                                                                                                                                    |
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| <b>(1)</b>        | <b>(2)</b>                                   | <b>(3)</b>                                                                                                                                                                                                                                                                                                                                                                                     |
| 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 |

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|    |                                                                   | <p>provision of law and rules provided in the said Ordinance and Schedules thereto in respect of audit and assessment;</p> <p>b) Assessment under sections 143 and 144.</p> <p>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;</p> <p>d) Best judgment assessment under section 121, in respect of cases selected for audit;</p> <p>e) Exercise powers to determine income under “Anti-avoidance” provisions contained in Chapter-VIII;</p> <p>f) Revision of assessment under section 122A in respect of cases selected for audit;</p> <p>g) Impose penalty under Part-X of Chapter-X against defaulters in respect of cases selected for audit; and</p> <p>h) Perform any other function in determining and computing income chargeable to tax and correct tax payable under the said Ordinance.</p> |
| 2. | Commissioner of Income Tax (Enforcement and Collection Division). | <p>a) Ensure compliance of filing statutory returns, statements, maintenance of prescribed</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

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|  |  | <p>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;</p> <p>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;</p> <p>c) Impose penalty under Part-X of Chapter-X in respect of cases except selected for audit;</p> <p>d) Launch prosecution under Part-XI of Chapter-X;</p> <p>e) Disposal of external and internal audit observations/objections/paras;</p> <p>f) Conduct internal and external survey;</p> <p>g) Broadening of tax base and exercise jurisdiction for the purpose of booking of new taxpayers;</p> <p>h) Best judgment assessment under section 121, except in</p> |
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|    |                                              | <p>cases selected for audit:</p> <p>i) Revision of assessment under section 122A except in cases selected for audit; and</p> <p>j) Any other power and function not specifically assigned to any other Commissioner.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 3. | Commissioner of Income Tax (Legal Division). | <p>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;</p> <p>b) Defend complaints before FTO;</p> <p>c) File/defend presentations before the President of Pakistan;</p> <p>d) Appoint legal advisors and assign cases, wherever required, for representation before appellate fora;</p> <p>e) Recognition of Provident Funds, approve Superannuation Funds, and Gratuity Funds under the Sixth Schedule; and exercise all the powers under said Schedule;</p> <p>f) Grant of approval to pension schemes for the purposes of Clause 12 of Part-I of Second Schedule;</p> <p>g) Grant of approval to gratuity schemes for the purposes of Clause 13 of Part-I of Second Schedule; and</p> <p>h) Grant of approval to benevolent</p> |

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|    |                                                                | 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). | <p>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</p> <p>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.</p> <p>c) Communicate assessment orders/penalty orders and demand notices to taxpayers.</p>                                                                                   |
| 5. | Commissioner of Income Tax (Information Processing Division).  | <p>a) Maintenance of physical and electronic records;</p> <p>b) Receipt of communication from Tax Facilitation Division, Enforcement Division, Legal Division, Audit Division and other income tax authorities;</p> <p>c) Data entry of receipts and information contained in the communication from Tax Facilitation Division, Enforcement Division, Audit Division and other income tax authorities;</p> <p>d) Cross matching of information collected from taxpayers and other sources and issuance of discrepancy report to Audit Division.</p> <p>e) Dispatch of hard copies to</p> |

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|  |  | different Divisions on demand; and<br><br>f) Storage of information, documents, statements, returns and all other communications received from other Divisions, authorities, sources. |
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**TABLE-B**

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| 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 Faisalabad, Toba Tek Singh, Jhang, Sargodha, Khushab, Mianwali, Bhakkar and Mandi Baha-ud-Din 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 Faisalabad, Toba Tek Singh, Jhang, Sargodha, Khushab, Mianwali, Bhakkar and Mandi Baha-ud-Din of Punjab. |
| 4. All cases of Non-resident persons or classes of persons falling within the Civil Districts of Faisalabad, Toba Tek Singh, Jhang, Sargodha, Khushab, Mianwali, Bhakkar and Mandi Baha-ud-Din 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 Faisalabad, Toba Tek Singh, Jhang, Sargodha, Khushab, Mianwali, Bhakkar and Mandi Baha-ud-Din 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 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**

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REVENUE DIVISION  
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C. No. 10(11)IT-Jud/2005.

Islamabad, the 12<sup>th</sup> June, 2007.

**CORRIGENDUM  
(INCOME TAX)**

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

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 amendment in the jurisdiction order of even number dated 12.01.2007: -

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

- (i) In clause "g)", the word "and" shall be deleted;
- (ii) In clause "h)" in the end the word "and" shall be added; and
- (iii) Following new clause shall be inserted after clause "h)":-
  - "i) Grant of approval to non-profit organizations under section 2(36)."

2. It shall take immediate effect.

**(Malik Muhammad Ashraf)  
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.