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

C. No. 10(11)IT-Jud/2005. Islamabad, the 17th October, 2007.

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 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 the Table below, shall exercise the powers and perform the functions, under the said Ordinance, as specified in column (3) of Table 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 column (4) of the Table below.

2. It shall take effect from **17.10.2007**.

TABLE

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	a) All cases or classes of cases or persons or classes of persons of corporate sector falling within the limits of Civil Districts Lahore, Kasur and Sheikhupura; b) All cases of directors of companies, as specified in paragraph (a) above; and

		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	c) All cases of statutory agents/ representatives assessable under sections 172 and 173 of the said Ordinance, as specified in paragraph (a) above in respect of non-resident persons or classes of persons, whether their income arises in one province or more.

		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 (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 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	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 and Sheikhupura; b) 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 Lahore, Kasur and Sheikhupura. c) Cases of persons deriving income from salary falling under the following categories:- i) All persons being employees of Water and Powers

		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.	Development Authorities whose place of posting is in the Civil Division Lahore. ii) Employees of Bata Shoe Company Limited, stationed anywhere in Pakistan. iii) All employees of the University of Punjab, West Pakistan University of Engineering and Technology, Lahore or the Pakistan Railways. iv) Employees of Pakistan Postal Corporation or Pakistan Telecommunication Corporation. v) Employees of Public Works Department, Irrigation Department and Public Health Engineering Department under the audit control of the Accountant General, Punjab, Lahore. vi) Employees of the Military Accounts

			Department, who are under the audit control of the Controller of Military Accounts, Lahore. vii) 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. viii) 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. ix) Employees of Sui Northern Gas Pipelines Limited, Lahore stationed anywhere in Pakistan.
3.	Commissioner of Income Tax, (Enforcement & Collection	a) Ensure compliance of filing statutory returns, statements, maintenance of prescribed accounts,	All cases or classes of cases or persons or classes of persons falling under the jurisdiction of

	Division-I).	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; e) Disposal of external and internal audit observations/objections/ paras; f) Conduct internal and external survey; 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;	Audit Division-I.

		i) Any other power and function not specifically assigned to any other Commissioner; and j) To process/finalize complaints in respect of new taxpayer cases.	
4.	Commissioner of Income Tax, (Enforcement & Collection Division-II).	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; e) Disposal of external and internal audit observations/objections/ paras;	All cases or classes of cases or persons or classes of persons, or areas, falling under the jurisdiction of Audit Division-II.

		f) Conduct internal and external survey; 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) Any other power and function not specifically assigned to any other Commissioner; and j) To process/finalize complaints in respect of new taxpayer cases.	
5.	Commissioner of Income Tax, (Enforcement & Collection Division-II) (Tax Base, Arrear & Refund).	a) Broadening of tax base and exercise jurisdiction for the purpose of booking of new taxpayers; b) Conduct internal and external survey; c) Effect collection and recovery of tax under Part-IV of Chapter-X; d) Issue refunds under Part-VI of Chapter-X including refund adjustments; e) Charge additional tax under Part-XII of Chapter-X; and f) Impose penalty under Part-X of Chapter-X.	All cases or classes of cases or persons or classes of persons, or areas, falling under the jurisdiction of Audit Division-I & II.
6.	Commissioner of Income Tax (Legal	a) Defend appeals before Commissioner (Appeals), institute and defend	All cases or classes of cases or persons or classes of persons or

	Division).	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; i) Grant of approval to Non-Profit Organizations under	areas falling within the limits of Civil Districts of Lahore, Kasur and Sheikhupura.

		section 2(36); and j) To give appeal effect in all cases where order has been modified by appellate authorities.	
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 and issuance of discrepancy report to Audit 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, sources.	All cases or classes of cases or persons or classes of persons or areas falling within the limits of Civil Districts of Lahore, Kasur and Sheikhupura.
8.	Commissioner of Income Tax (Taxpayers' Facilitation & Human	a) Receive returns, statements, statutory notices, documents, applications from taxpayers, mail from other	a) All cases or classes of cases or persons or classes of persons or areas falling within the limits of Civil Districts

	Resource Management Division).	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. d) Posting of staff (BS 1-15) to the Large Taxpayers' Unit, Lahore, DOT, CIT (A), I&IA and I&I. e) Posting of staff (BS 16-18) to the Large Taxpayers' Unit, Lahore, DOT, CIT (A), I&IA and I&I 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	of Lahore, Kasur and Sheikhupura; and b) Regional Tax Office and Large Taxpayers' Unit, Lahore.

		related pecuniary incentives. l) Training and development according to training needs analysis. m) Coordination with CBR on various HRM areas. n) Initiation of disciplinary proceedings, processing and finalization thereof. o) Monitoring and implementation performance appraisal system.	

(Malik Muhammad Ashraf)
Secretary (Income Tax Judicial)
Tel: 9219204

Distribution:

1. SA to Chairman, CBR.
2. Members (DT/ST&FE/P&TR/Admn/HRM), CBR.
3. All Regional Commissioners of Income Tax.
4. Director General, Large Taxpayers' Unit, Karachi/Lahore/Islamabad.
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

****

C. No. 10(11)IT-Jud/2005. Islamabad, the 8th November, 2007.

<u>ORDER</u>
(INCOME TAX)

Subject: - **<u>JURISDICTION OF COMMISSIONERS OF INCOME TAX, REGIONAL TAX OFFICE, LAHORE.</u>**

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 17.10.2007: -

(i) In column (4) of Sr. No. 1 in entry “a)” of TABLE, after the word “Kasur”, the word “and” shall be replaced by “comma (,)” and after word “Sheikhupura”, the words “and Nankana Sahib” shall be added;

(ii) In column (3) of Sr. No. 1 in entry “e)” of TABLE, after the words “Chapter-VIII”, the words “in respect of cases selected for audit,” shall be added;

(iii) In column (4) of Sr. No. 2 in entry “a)” of TABLE, after the word “Kasur”, the word “and” shall be replaced by “comma (,)” and after word “Sheikhupura” the words “and Nankana Sahib” shall be added;

(iv) In column (3) of Sr. No. 2 in entry “e)” of TABLE, after the words “Chapter-VIII;”, the words “in respect of cases selected for audit;” shall be added.

(v) In column (4) of Sr. No. 2 in entry “b)” of TABLE, after the word “Corporations,” the words “Universities, Colleges” shall be inserted, after the words “place of”, the word “posting/” shall be inserted, after word “Kasur”, the word “and” shall be replaced by “comma (,)” and after word “Sheikhupura” and before “semi-colon (;)”, the words “and Nankana Sahib” shall be added;

(vi) In column (4) of Sr. No. 2 in sub-entry (i) of entry “c)” of TABLE, the word “Powers” shall be read as “Power” and the words “Civil Division” shall be replaced with “Civil Districts of Lahore ,Kasur, Sheikhupura and Nankana Sahib”;

(vii) In column (4) of Sr. No. 2 in sub-entry (iii) of entry “c)” of TABLE, the words “West Pakistan” shall be deleted, the word “or” shall be substituted with “and” and after the word “Railways”, the words “stationed anywhere in Pakistan” shall be added;

(viii) In column (4) of Sr. No. 2 in sub-entry (iv) of entry “c)” of TABLE, the word “or” shall be replaced with “and” and after the word “Corporation”, the words “stationed anywhere in Pakistan” shall be added;

(ix) In column (3) of Sr. No. 3 in entry “b)” of TABLE, after the words “Tax Facilitation Division;” , the words “effect collection and recovery of tax under Part-IV, issue refunds under Part-VI and charge additional tax under Part-XII of Chapter-X” shall be added;

(x) In column (3) of Sr. No. 3 the entry “f)” of TABLE shall be replaced with the words “Exercise powers to determine income under “Anti-avoidance” provisions contained in Chapter-VIII in respect of cases other than those selected for Audit;”;

(xi) In column (3) of Sr. No. 3 the entry “j)” of TABLE shall be deleted.

(xii) In column (3) of Sr. No. 4 the entry “b)” of TABLE, after the words “Tax Facilitation Division;” , the words “effect collection and recovery of tax under Part-IV, issue refunds under Part-VI and charge additional tax under Part-XII of Chapter-X” shall be inserted;

(xiii) In column (3) of Sr. No. 4 the entry “f)” of TABLE shall be replaced with the words “Exercise powers to determine income under “Anti-avoidance” provisions contained in Chapter-VIII in respect of cases other than those selected for Audit;”;

(xiv) In column (3) of Sr. No. 4 the entry “g)” of TABLE, after the word “audit”, the words “and non-existing taxpayers” shall be added;

(xv) In column (3) of Sr. No. 4 the entry “j)” of TABLE shall be deleted.

(xvi) In column (4) of Sr. No. 4 of TABLE, after the words Division-II”, the words “excluding cases assigned to (Enforcement, Collection and Tax Base Division-III)” shall be added;

(xvii) In column (2) of Sr. No. 5 of TABLE, the sign “&” shall be replaced by “comma (,)” after the word collection, the words “and Tax Base Division-III” shall be added and the words “Division-II) (Tax Base, Arrear & Refund)” shall be deleted;

(xvii) In column (3) of Sr. No. 5 in entry “a)” of TABLE, after the words “taxpayers”, the words “and launch prosecution under Part-XI of Chapter-X in such cases” shall be added;

(xix) In column (3) of Sr. No. 5 the entry “c)” of TABLE shall be replaced by the words “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;”;

(xx) In column (3) of Sr. No. 5 the entry “d)” of TABLE shall be replaced by the words “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 excluding orders arising out of audit and assessment, rectification of cases not related to audit;”;

(xxi) In column (3) of Sr. No. 5 the entry “e)” of TABLE shall be deleted;

(xxii) In column (3) of Sr. No. 5 the entry “f)” of TABLE, after the words “Chapter-X”, the words “in respect of cases except selected for audit” shall be added;

(xxiii) In column (3) of Sr. No. 5 the following entries “g)”, “h)”, “i)”, “j)”, “k)’ and “l)” shall be added in the TABLE: -

g) Disposal of external and internal audit observations/objections/paras;

h) Best judgment assessment under section 121 in cases of non-existing taxpayers and salary cases except cases selected for audit;

i) Revision of assessment under section 122A except in cases selected for audit;

j) Exercise powers to determine income under "Anti-avoidance provisions contained in Chapter-VIII in respect of cases other than those selected for audit;

k) Any other power and function not specifically assigned to any other Commissioner; and

l) To process/finalize complaints in respect of non-existing taxpayers cases.

(xxiv) In column (4) of Sr. No. 5 of TABLE, the existing entry shall be replaced as under: -

a) To exercise powers and functions at column (3) of clause (a) and (b) in respect of all cases and classes of cases o persons or classes of persons, or areas, falling within the limits of Civil Districts of Lahore, Kasur, Sheikhupura and Nankana Sahib;

b) To exercise powers and functions at column (3) of clause (c) to (k) in respect of all persons deriving income under the head salary falling under the jurisdiction of Audit Division-II."

(xxv) In column (3) of Sr. No. 7 in entry "f)" of TABLE, the word "Audit" shall be replaced with words "the respective";

(xxvi) In column (3) of Sr. No. 7 in entry "d)" of TABLE, the word "Audit" shall be replaced with words "the respective";

(xxvii) In column (4) of Sr. No. 7 of TABLE, after the word "Kasur", the word "and" shall be replaced by "comma (,)" and after word "Sheikhupura" the words "and Nankana Sahib" shall be added;

(xxviii) In column (3) of Sr. No. 8 in entry "d)" of TABLE, the words "I&IA and I&I" shall be replaced with the words "IA (DT), Sales Tax, DPC and Eastern Region, Lahore with the approval of Director General";

(xxix) In column (3) of Sr. No. 8 in entry “e)” of TABLE, the figure “18” shall be replaced with the figure “19” and the words “I&IA and I&I” shall be replaced with the words “IA (DT), Sales Tax, DPC and Eastern Region, Lahore with the approval of Director General”;

(xxx) In column (4) of Sr. No. 8 in entry “a)” of TABLE, after the word “Kasur”, the word “and” shall be replaced by “comma (,)” and after word “Sheikhupura the words “and Nankana Sahib” shall be added; and

(xxxi) In column (4) of Sr. No. 8 in entry “b)” of TABLE, the words “Large Taxpayers’ Unit, Lahore” shall be replaced with the words “LTU, DOT, CIT (A), IA (DT), Sales Tax and DPC, Lahore”.

(Malik Muhammad Ashraf)
Secretary (Income Tax Judicial)
Tel: 9219204

Distribution:

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