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GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

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C. No. 1(4)-Rev. Bud/10-23186-R

Islamabad, the 8th February, 2012

ORDER
(Inland Revenue Wing, FBR)

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

In exercise of the powers conferred under sub-section (1) of section 209 of the Income Tax Ordinance, 2001 (hereinafter read as 'Ordinance'), sub-section (1) of section 30 and section 31 of the Sales Tax Act, 1990, sub-section (1) of section 29 of the Federal Excise Act, 2005, and in supersession of the all earlier orders or notifications of the Board in respect of jurisdiction of RTO, Lahore, (except the jurisdiction of Chief Commissioner of RTO, Lahore) the Federal Board of Revenue is pleased to direct that the Commissioners of Inland Revenue specified in column (2), shall exercise the powers and functions, as specified in column (3), in respect of the persons or classes of persons or cases or classes of cases or areas as specified in column (4) of the Table below (excluding cases or classes of cases or persons or classes of persons assigned to other RTOs/LTUs).

2. This notification shall take immediate effect.

TABLE

S. No.	Commissioner Inland Revenue	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
01.	Commissioner Inland Revenue (Zone -I), RTO, Lahore.	1) The Commissioner Inland Revenue shall exercise powers and perform functions as assigned in: a) Income Tax Ordinance, 2001, and Rules there under; b) Sales Tax Act, 1990 and Rules there under; c) Federal Excise Act, 2005	1) All cases or classes of cases, persons or classes of persons (corporate and non-corporate) whose place of business or registered office (as the case may be) is situated within the limits of civil districts of Lahore, Kasur, Okara, Sheikhupura & Nankana Sahib of the Province of Punjab, other than the cases assigned to LTU, Lahore or RTO-II, Lahore,

		Rules there under; d) Finance Act, 1989 (Act No. V of 1989), as amended vide Finance Act, 2010 2) To, support HR Wing of FBR in identifying HR needs of the Zone, to ensure staff recruitment in line with FBR's policies, training and development of staff maintenance of easily retrievable employees' data and to exercise powers in respect of matters detailed as under in respect of All Officers / Officials posted in Zone-II, RTO, Lahore:- i. Posting of Officers / Officials (BS-1-18) in the RTO with the approval of Chief Commissioner. ii. Career planning. iii. Help line management in identifying HR needs. iv. Maintenance of employees' profiles and personal files. v. Development of job descriptions. vi. Positive attitude building. vii. Regulation of performance related pecuniary incentives. viii. Training and development according to training needs analysis. ix. Coordination with FBR on various HRM areas. x. Initiation of disciplinary proceedings, processing and finalization thereof. 3) Monitoring and implementation performance appraisal system.	which are engaged in the following businesses/ activities: a) Doctors, Hakeems, Homeopathic Doctors, (including salaried individuals), Hospitals, Clinics, Labs, Diagnostic Centers, X-Ray Centers, CT Scan Centers, MRI Centers, Ultrasound Centers etc., excluding: cases falling within the civil districts of Okara and Kasur of the Province of Punjab and non-corporate cases of Sheikhupura & Nankana Sahib of the Province of Punjab. b) Contractors (All types). c) Real Estate Developers (excluding cases of property dealers earning commission income only) and Cooperative Housing Societies. d) Hotels, Restaurants and Bakeries. e) IPPs, Power Generation, Distribution & Transmission. f) Manufacturing of textile products, wearing apparel, Garments & made ups of manmade fibers, wool, silk, & cotton including spinning, weaving, sizing, calendaring, bleaching, dyeing, blending, scouring, mercerizing, printing, knitting & other allied processes and all the cases of Woolen Mills whose name begin with alphabet A, B, C, D, E, F, G, H, I, J, K & L. g) Non Residents. 2. All cases of Members of AOP and Directors of companies as specified in paragraph 1 above. 3. All cases of statutory agents/representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs 1 & 2 above. 4. Monitoring and Enforcement of withholding taxes under the

			Provisions of the laws and rules specified in column 3 (of the table) in respect of all withholding agents existing in Zone-I of RTO, Lahore.
02.	Commissioner Inland Revenue (Zone-II), RTO, Lahore.	1. The Commissioner Inland Revenue shall exercise powers and perform functions as assigned in: a. Income Tax Ordinance, 2001, and Rules there under; b. Sales Tax Act, 1990 and Rules there under; c. Federal Excise Act, 2005 Rules there under; d. Finance Act, 1989 (Act No. V of 1989), as amended vide Finance Act, 2010 2. To support HR Wing of FBR in identifying HR needs of the Zone, to ensure staff recruitment in line with FBR's policies, training and development of staff maintenance of easily retrievable employees' data and to exercise powers in respect of matters detailed as under in respect of All Officers / Officials posted in Zone-I, RTO, Lahore:- i. Posting of Officers / Officials (BS-1-18) in the RTO with the approval of Chief Commissioner. ii. Career planning. iii. Help line management in identifying HR needs. iv. Maintenance of employees' profiles and personal files. v. Development of job descriptions. vi. Positive attitude building. vii. Regulation of performance related pecuniary	1. All cases or classes of cases, persons or classes of persons (corporate and non-corporate) whose place of business or registered office (as the case may be) is situated within the limits of civil districts of Lahore, Kasur, Okara, Sheikhupura & Nankana Sahib of the Province of Punjab, (other than the cases assigned to LTU, Lahore or RTO-II, Lahore), which are engaged in the following businesses/activities: a) Manufacturing of Paper & Board b) Manufacturing of Oil & Ghee c) Sugar Mills d) Electronic media including Radio/TV Channels and Cable Operators e) Advertising Agencies /Companies, Advertising Agents, Advertisers f) Print Media, newspapers, publishers g) Financial Institutions, Banking / Leasing Companies, Modarabas & Insurance Companies. h) Members of Lahore Stock Exchange i) Trusts & Non-Profit Organizations j) Corporate cases of Lawyers, Advocates, Chartered Accountants, Consultants, Architects falling within the civil districts of Sheikhupura and Nankana Sahib of the Province of Punjab. k) Corporate cases of Educational / Training/Vocational Institutions and tuition centers falling within the civil districts of Sheikhupura and Nankana Sahib of the Province of

		incentives. viii. Training and development according to training needs analysis. ix. Coordination with FBR on various HRM areas. x. Initiation of disciplinary proceedings, processing and finalization thereof. 3. Monitoring and implementation performance appraisal system.	 l) 2 3 4 5 6	Punjab. Security Services. All cases or classes of cases, persons or classes of persons of corporate sector falling within the limits of civil Districts of Lahore, Kasur, Okara, Sheikhupura & Nankana Sahib of the Province of Punjab, other than the cases assigned to LTU, Lahore and RTO-II, Lahore whose names begin with alphabet 'A' 'B' 'D' 'E' 'I' 'J" & 'L' except otherwise specified. M/s Mobil Master batch Industries (Pvt) Ltd. Holding NTN 3014274-1 All cases of Members of AOP and Directors of companies as specified in paragraph 1 to 3 above. All cases of statutory agents/representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs 1, 2 & 3 above. Monitoring and Enforcement of withholding taxes under the Provisions of the laws and rules specified in column 3 (of the table) in respect of all withholding agents existing in Zone-II of RTO, Lahore.
03.	Commissioner Inland Revenue (Zone-III), RTO, Lahore.	1) The Commissioner Inland Revenue shall exercise powers and perform functions as assigned in: a. Income Tax Ordinance, 2001, and Rules there under; b. Sales Tax Act, 1990 and Rules there under; c. Federal Excise Act, 2005 Rules there under; d. Finance Act, 1989 (Act No. V of 1989), as amended vide Finance Act, 2010	1. a)	All cases or classes of cases, persons or classes of persons (corporate and non-corporate) whose place of business or registered office (as the case may be) is situated within the limits of civil Districts of Lahore, Kasur, Okara, Sheikhupura & Nankana Sahib of the Province of Punjab, (other than the cases assigned to LTU, Lahore or RTO-II, Lahore), which are engaged in the following businesses/activities: Pay Phone Companies;

		2) To support HR Wing of FBR in identifying HR needs of the Zone, to ensure staff recruitment in line with FBR's policies, training and development of staff maintenance of easily retrievable employees' data and to exercise powers in respect of matters detailed as under in respect of All Officers / Officials posted in Zone-I, RTO, Lahore:- i. Posting of Officers / Officials (BS-1-18) in the RTO with the approval of Chief Commissioner. ii. Career planning. iii. Help line management in identifying HR needs. iv. Maintenance of employees' profiles and personal files. v. Development of job descriptions. vi. Positive attitude building. vii. Regulation of performance related pecuniary incentives. viii. Training and development according to training needs analysis. ix. Coordination with FBR on various HRM areas. x. Initiation of disciplinary proceedings, processing and finalization thereof. 3) Monitoring and implementation performance appraisal system.	b) Manufacturing of textile products, wearing apparel, Garments & made ups of manmade fibers, wool, silk & cotton including spinning, weaving, sizing, calendaring, bleaching, dyeing, blending, scouring, mercerizing, printing, knitting & other allied processes and all the cases of Woolen Mills whose name begin with alphabet 'M' 'N' 'O' 'P' 'Q' 'R' 'S' 'T' 'U' 'V' 'W' 'X' 'Y' 'Z'; 2. All cases or classes of cases, persons or classes of persons of corporate sector falling within the limits of civil Districts of Lahore, Kasur, Okara, Sheikhupura & Nankana Sahib other than the cases assigned to LTU, Lahore and RTO-II, Lahore whose names begin with alphabet 'C' 'F' 'G' 'H' & 'K' except otherwise specified. 3. All cases of Directors of companies as specified in paragraphs 1, 2 & 3 above. 4. All cases of directors of companies which are assigned to LTU, Lahore, whose names begin with alphabet 'A' to 'L'. 5. All cases of statutory agents/representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs 1, 2, 3, 4 & 5 above. 6. Monitoring and Enforcement of withholding taxes under the Provisions of the laws and rules specified in column 3 (of the table) in respect of all withholding agents existing in Zone-III of RTO, Lahore.
04.	Commissioner Inland Revenue (Zone-IV), RTO, Lahore.	1) The Commissioner Inland Revenue shall exercise powers and perform functions as assigned in: a) Income Tax Ordinance, 2001,	1. All cases or classes of cases, persons or classes of persons (corporate and non-corporate) whose place of business or registered office (as the case may be) is situated within the limits of civil districts of Lahore, Kasur,

		and Rules there under; b) Sales Tax Act, 1990 and Rules there under; c) Federal Excise Act, 2005 Rules there under; d) Finance Act, 1989 (Act No. V of 1989), as amended vide Finance Act, 2010 2) To support HR Wing of FBR in identifying HR needs of the Zone, to ensure staff recruitment in line with FBR's policies, training and development of staff maintenance of easily retrievable employees' data and to exercise powers in respect of matters detailed as under in respect of All Officers / Officials posted in Zone-I, RTO, Lahore:- i. Posting of Officers / Officials (BS-1-18) in the RTO with the approval of Chief Commissioner. ii. Career planning. iii. Help line management in identifying HR needs. iv. Maintenance of employees' profiles and personal files. v. Development of job descriptions. vi. Positive attitude building. vii. Regulation of performance related pecuniary incentives. viii. Training and development according to training needs analysis. ix. Coordination with FBR on various HRM areas. x. Initiation of disciplinary proceedings, processing and finalization thereof. 3) Monitoring and implementation performance appraisal system.	Okara, Sheikhupura & Nankana Sahib of the Province of Punjab, (other than the cases assigned to LTU, Lahore or RTO-II, Lahore), which are engaged in the following businesses / activities: a) Steel Casting, Steel Re-Rolling, Steel Melting and Steel pipe manufacturing. 2. All cases or classes of cases or persons or classes of persons of Non-Corporate sector other than those assigned to Chief Commissioner, Inland Revenue, RTO-II, Lahore, falling within the territorial jurisdiction of Lahore Cantt, Walton Cantt, Defence Housing Authority, Wahga Town & Aziz Bhatti Town of District Lahore. 3. All cases of Members of AOP as specified in paragraph 1 & 2 above. 4. All cases of statutory agents/representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs 1, 2 & 3 above. 6. Monitoring and Enforcement of withholding taxes under the Provisions of the laws and rules specified in column 3 (of the table) in respect of all withholding agents existing in Zone-IV of RTO, Lahore.
05.	Commissioner Inland Revenue (Zone-V), RTO, Lahore.	1) The Commissioner Inland Revenue shall exercise powers and perform functions as assigned in: a) Income Tax Ordinance, 2001, and Rules there under;	1. All non-corporate cases or classes of cases or persons or classes of persons (non-Corporate) other than those which have been assigned to RTO-II, Lahore and falling within the territorial

		b) Sales Tax Act, 1990 and Rules there under; c) Federal Excise Act, 2005 Rules there under; d) Finance Act, 1989 (Act No. V of 1989), as amended vide . Finance Act, 2010 2) To support HR Wing of FBR in identifying HR needs of the Zone, to ensure staff recruitment in line with FBR's policies, training and development of staff maintenance of easily retrievable employees' data and to exercise powers in respect of matters detailed as under in respect of All Officers / Officials posted in Zone-I, RTO, Lahore:- i. Posting of Officers / Officials (BS-1-18) in the RTO with the approval of Chief Commissioner. ii. Career planning. iii. Help line management in identifying HR needs. iv. Maintenance of employees' profiles and personal files. v. Development of job descriptions. vi. Positive attitude building. vii. Regulation of performance related pecuniary incentives. viii. Training and development according to training needs analysis. ix. Coordination with FBR on various HRM areas. x. Initiation of disciplinary proceedings, processing and finalization thereof. 3) Monitoring and implementation performance appraisal system.	jurisdiction of Ravi Town of Civil District of Lahore. 2. All cases of Members of AOP and Directors of Companies as specified in paragraph 1 above. 3. All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs 1 & 2 above. 4. All cases or classes of cases or persons or classes of persons or areas falling within the jurisdiction of RTO, Lahore only for the purpose of exercising such powers and discharge such duties as are conferred under the provisions of Wealth Tax Act, 1963 (Repealed). 5. Monitoring and Enforcement of withholding taxes under the Provisions of the laws and rules specified in column 3 (of the table) in respect of all withholding agents existing in Zone-V of RTO, Lahore.
06.	Commissioner Inland Revenue (Zone-VI), RTO, Lahore.	1) The Commissioner Inland Revenue shall exercise powers and perform functions as assigned in: a) Income Tax Ordinance, 2001,	1. All non corporate cases or classes of cases or persons or classes of persons (non-Corporate) other than those which have been assigned to RTO-II, Lahore and falling within the territorial jurisdiction of Data Gunj Bux

		and Rules there under; b) Sales Tax Act, 1990 and Rules there under; c) Federal Excise Act, 2005 Rules there under; d) Finance Act, 1989 (Act No. V of 1989), as amended vide Finance Act, 2010 2) To support HR Wing of FBR in identifying HR needs of the Zone, to ensure staff recruitment in line with FBR's policies, training and development of staff maintenance of easily retrievable employees' data and to exercise powers in respect of matters detailed as under in respect of All Officers / Officials posted in Zone-I, RTO, Lahore:- i. Posting of Officers / Officials (BS-1-18) in the RTO with the approval of Chief Commissioner. ii. Career planning. iii. Help line management in identifying HR needs. iv. Maintenance of employees' profiles and personal files. v. Development of job descriptions. vi. Positive attitude building. vii. Regulation of performance related pecuniary incentives. viii. Training and development according to training needs analysis. ix. Coordination with FBR on various HRM areas. x. Initiation of disciplinary proceedings, processing and finalization thereof. 3) Monitoring and implementation performance appraisal system.	Town, and Shalimar Town of Civil District of Lahore and Civil Districts of Sheikhupura and Nankana Sahib of the Province of Punjab. 2. All cases of Members of AOP as specified in paragraph 1 above. 3. All cases of statutory agents/representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs 1 & 2 above. 4. Monitoring and Enforcement of withholding taxes under the Provisions of the laws and rules specified in column 3 (of the table) in respect of all withholding agents existing in Zone-VI of RTO, Lahore.
07.	Commissioner Inland Revenue (BTB), RTO,	1) The Commissioner Inland Revenue shall exercise powers and perform functions as assigned in:	All such cases, classes of cases, persons or classes of persons whose jurisdiction has been assigned to the Chief Commissioner, RTO, Lahore through C. No.1(4)IT-Jud/2010 and who

	Lahore.	a) Income Tax Ordinance, 2001, and Rules there under; b) Sales Tax Act, 1990 and Rules there under; c) Federal Excise Act, 2005 Rules there under; d) Finance Act, 1989 (Act No. V of 1989), as amended vide Finance Act, 2010 2) To support HR Wing of FBR in identifying HR needs of the Zone, to ensure staff recruitment in line with FBR's policies, training and development of staff maintenance of easily retrievable employees' data and to exercise powers in respect of matters detailed as under in respect of All Officers / Officials posted in Zone-I, RTO, Lahore:- i. Posting of Officers / Officials (BS-1-18) in the RTO with the approval of Chief Commissioner. ii. Career planning. iii. Help line management in identifying HR needs. iv. Maintenance of employees' profiles and personal files. v. Development of job descriptions. vi. Positive attitude building. vii. Regulation of performance related pecuniary incentives. viii. Training and development according to training needs analysis. ix. Coordination with FBR on various HRM areas. x. Initiation of disciplinary proceedings, processing and finalization thereof. 3) Monitoring and implementation performance appraisal system.	are hitherto not enrolled on NTN master index.
08.	Commissioner	a) Maintenance of physical and electronic records;	All such cases, classes of cases,

	Inland Revenue (Information Processing and TFD), RTO, Lahore.	b) Receipt of communication from Tax Facilitation Division (TFD), Enforcement Divisions, Legal Division, Audit Divisions and other Inland Revenue Authorities; c) Data entry of receipts and information contained in the communication from Tax Facilitation Division, Enforcement Divisions, Audit Divisions and other Inland Revenue 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, Inland Revenue Authorities and sources. g) Receive returns, statements, statutory notices, documents, applications from taxpayers, mail from other Inland Revenue Authorities, tax payment receipts (Challans) from Banks, and all outside communications and h) Sort and disseminate information, documents, returns, statements and mail mentioned at (a) above, to concerned Inland Revenue Authorities. i) Communicate assessment orders/penalty orders and demand notices to taxpayers.	persons or classes of persons whose jurisdiction has been assigned to the Chief Commissioner, RTO, Lahore through C. No.1(4)IT-Jud/2010-104697-R dated 13-07-2010.

(SHAFIQ MOHAMMAD)
Chief (IR-Automation)

To,

The Manager,
Printing Corporation of Pakistan,
Islamabad.

Distribution:

1. SA to Chairman, FBR.
2. All Members, FBR.
3. All Chief Commissioners, Inland Revenue, LTUs / RTOs.
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5. Director General, Internal Audit (Direct Taxes).
6. Member (FATE), FBR is requested for placement on FBR website.
7. General Manger, PRAL, Islamabad for making necessary changes on the e-portal and intimation to the taxpayer.
8. The Joint Director (CRO), FBR, Islamabad, for updating data bases and for action as per Rule 8(3) of the Sales Tax Rules 2006.

(HAROON MASOOD)
Secretary (IR-Automation)