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GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE
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C. No.1(14)Jurisdiction/2011 - 55993-R   Islamabad, the 19th April, 2012

NOTIFICATION
(Inland Revenue Wing, FBR)

Subject: - **JURISDICTION OF COMMISSIONERS INLAND REVENUE, REGIONAL TAX OFFICE-II, KARACHI**

In exercise of the powers conferred under sub-section (1) of section 209 of the Income Tax Ordinance, 2001, 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-II, Karachi, (except the jurisdiction of Chief Commissioner of RTO-II, Karachi) 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 effect from 19th April, 2012.

TABLE

S. No.	Commissioner Inland Revenue	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
01.	Commissioner Inland Revenue (Zone -I), RTO-II, Karachi.	The Commissioner Inland Revenue shall exercise powers and perform functions as assigned in: (a). Income Tax	a) All Individuals, corporate or non-corporate persons or classes of persons of the following sectors whose place of business is situated in the areas, falling within the limits of former Civil Division Karachi:-

		Ordinance, 2001, and Rules thereunder; (b). Sales Tax Act, 1990 and Rules thereunder; (c). Federal Excise Act, 2005 Rules thereunder; (d). Wealth Tax Act, 1963 (Repealed) and (e). Finance Act, 1989 (Act No. V of 1989), as amended vide Finance Act, 2010	I. Chemicals manufacturers/ distributors/ whole sellers/retailers/ importers & exporters; II. Fertilizer, tobacco, glass, ply sheet, & soap manufacturers/ distributors/ whole sellers/retailers/ importers & exporters; III. Contractor/builders & developers, Real estate; IV. Real estate agents/ property dealers; V. Advertising agencies/ agents/ classified advertising/ booking agents/campaigners, media agents/ advertisers/ production houses (film/ drama/ TV commercials & voice over etc) / media composers / boarders / hoarders; and VI. Print media/newspaper publishers distributors sole agents electronic media TV/Radio broadcasters channels & cable operators; (b). All cases of companies (other than the cases assigned to any other RTOs/LTU) whose names begin with alphabet I & J; (c). All non-corporate persons or classes of persons (other than those assigned to RTO Karachi & RTO-III, Karachi) falling within the territorial limits of Jamshed Town & Baldia Town. (d). All cases of directors of companies, partners of firms or member of AOP or Individuals or employees of the companies as specified in paragraph (a) above provided that where a person is a director, partner or member, in more than one company, firm or AOP, (as the case may be) jurisdiction over his case shall lie with the Zone having jurisdiction over the company, firm or AOP, (as the case may be), whose name come first in alphabetical order.

			(e). 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 the Zone-I of RTO-II, Karachi. (f) All cases of statutory agents/representatives assessable under sections 172 and 173 of the Ordinance, falling within the former Civil Division Karachi, in respect of non-resident persons or classes of persons, whether their income arises in one province or more and existing in Zone-I, RTO-II, Karachi. (g). Cases or classes of cases or persons or classes of persons or areas assigned by FBR from time to time.
02.	Commissioner Inland Revenue (Zone-II), RTO-II, Karachi.	The Commissioner Inland Revenue shall exercise powers and perform functions as assigned in: (a). Income Tax Ordinance, 2001, and Rules thereunder; (b). Sales Tax Act, 1990 and Rules thereunder; (c). Federal Excise Act, 2005 Rules thereunder; (d). Wealth Tax Act, 1963 (Repealed) and (e). Finance Act, 1989 (Act No. V of 1989), as amended vide Finance Act, 2010.	a) All Individuals, corporate or non-corporate persons or classes of persons of the following sectors whose place of business is situated in the areas, falling within the limits of former Civil Division Karachi:- I. Pharmaceuticals manufacturers/ distributors/ whole sellers/retailers/ importers & exporters; II. Machinery & engineering equipment distributors/ whole sellers/retailers/ importers & exporters; III. Food beverages/ ice cream parlors manufacturers/ distributors/ whole sellers/retailers/ importers & exporters; IV. Medical & surgical equipments/drug store and chemists; V. Flour mills/vegetable ghee/ oil mills manufacturers/ distributors/ whole sellers/retailers/ importers & exporters; VI. Fish catching & fisheries; VII. Warehouses/storages;

			VIII. Poultry farming & hatcheries; and IX. Carpets manufacturers/ distributors/ whole sellers/retailers/ importers & exporters; and (b). All cases of companies (other than the cases assigned to any other RTOs/LTU) whose names begin with alphabet K, L & P. (c). All non-corporate persons or classes persons (other than those assigned to RTO Karachi & RTO-III Karachi) falling within the territorial jurisdiction of Shah Faisal Town & Shah Faisal Cantt & Korangi Town & Korangi Creek. (d). All cases of directors of companies, partners of firms or member of AOP or Individuals or employees as specified in paragraph (a) above provided that where a person is a director, partner or member, in more than one company, firm or AOP, (as the case may be) jurisdiction over his case shall lie with the Division having jurisdiction over the company, firm or AOP, (as the case may be), whose name come first in alphabetical order. (e) 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 the territorial limits of Zone-II of RTO-II, Karachi. (f). All cases of statutory agents/representatives assessable under sections 172 and 173 of the Ordinance, falling within the former Civil Division Karachi, in respect of non-resident persons or classes of persons, whether their income arises in one province or more and existing in Zone-II, RTO-II, Karachi. (g). Cases or classes of cases or persons or classes of persons or areas assigned by FBR from time to time.

03.	Commissioner Inland Revenue (Zone-III), RTO-II, Karachi.	The Commissioner Inland Revenue shall exercise powers and perform functions as assigned in: (a). Income Tax Ordinance, 2001, and Rules thereunder; (b). Sales Tax Act, 1990 and Rules thereunder; (c). Federal Excise Act, 2005 Rules thereunder; (d). Wealth Tax Act, 1963 (Repealed) and (e). Finance Act, 1989 (Act No. V of 1989), as amended vide Finance Act, 2010.	a) All Individuals, corporate or non-corporate persons or classes of persons of the following sectors whose place of business is situated in the areas, falling within the limits of former Civil Division Karachi:- I. All architects /engineers/ lawyers/ chartered accounts; II. Non profit organization; III. Doctors/Hakeems/Tabibs/Homeopaths & Clinics; IV. Hospitals / labs/ nursing homes / maternity homes radiological / pathological labs; V. Courier services; VI. Beauty parlors / sliming centres & beauty saloons; VII. Transporters / transport services; VIII. Stevedoring / clearing & forwarding agents/freight forwarders; IX. Iron & steel manufacturers/ distributors/ whole sellers/retailers/ importers & exporters; X. Leather tanneries/ distributors/ whole sellers/retailers/ importers & exporters. XI. Leather garments & leather good/ distributors/ whole sellers/ retailers/ importers & exporters; XII. Timber & furniture manufacturers/ distributors/ whole sellers/retailers/ importers & exporters; and XIII. Foot wears/shoes manufacturers/ distributors/ whole sellers/retailers/ importers & exporters;

			(b). All cases of companies (other than the cases assigned to any other RTOs/LTU) whose names begin with alphabet M; (c). All non-corporate persons or classes persons (other than those assigned to RTO Karachi & RTO-III Karachi) falling within the territorial limits of SITE Town. (d). All cases of directors of companies, partners of firms or member of AOP or Individuals or employees as specified in paragraph (a) above provided that where a person is a director, partner or member, in more than one company, firm or AOP, (as the case may be) jurisdiction over his case shall lie with the Division having jurisdiction over the company, firm or AOP, (as the case may be), whose name come first in alphabetical order. (e). 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 the territorial limits of Zone-III of RTO-II, Karachi. (f). All cases of statutory agents/representatives assessable under sections 172 and 173 of the Ordinance, falling within the former Civil Division Karachi, in respect of non-resident persons or classes of persons, whether their income arises in one province or more and existing in Zone-III, RTO-II, Karachi. (g). Cases or classes of cases or persons or classes of persons or areas assigned by FBR from time to time.
04.	Commissioner Inland Revenue (Zone-IV), RTO-II, Karachi.	The Commissioner Inland Revenue shall exercise powers and perform functions as assigned in:	a) All Individuals, corporate or non-corporate persons or classes of persons of the following sectors whose place of business is situated in the

		(a). Income Tax Ordinance, 2001, and Rules thereunder; (b).. Sales Tax Act, 1990 and Rules thereunder; (c). Federal Excise Act, 2005 Rules thereunder; (d). Wealth Tax Act, 1963 (Repealed) and (e). Finance Act, 1989 (Act No. V of 1989), as amended vide Finance Act, 2010.	areas, falling within the limits of former Civil Division Karachi:- I. Paper & paper boards manufacturers/ distributors/ whole sellers / retailers / importers & exporters; II. Petrol pumps / CNG stations; III. Printers; IV. Auto / car dealers / car rentals/auto assemblers/auto venders; V. Printing ink manufacturers/ distributors/ whole sellers/retailers/ importers & exporters. VI. Packaging manufacturers/ distributors/ whole sellers/retailers/ importers & exporters; VII. Stationary manufacturers/ distributors/ whole sellers/retailers/ importers & exporters; and (b). All cases of companies other than the cases assigned to any other RTOs/LTU whose names begin with alphabet N & O. (c). All cases of persons or classes persons (except companies) other than those assigned to RTO Karachi & RTO-III Karachi falling within the territorial jurisdiction of Orangi Town. (d). All cases of directors of companies, partners of firms or member of AOP or Individuals or employees as specified in paragraph (a) above provided that where a person is a director, partner or member, in more than one company, firm or AOP, (as the case may be) jurisdiction over his case shall lie with the Division having jurisdiction over the company, firm or AOP, (as the case may be), whose name come first in alphabetical order. (e). 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 the territorial limits of Zone-IV of RTO-II, Karachi. (f). All cases of statutory agents/representatives assessable under sections 172 and 173 of the Ordinance, falling within the former Civil Division Karachi, in respect of non-resident persons or classes of persons, whether their income arises in one province or more and existing in Zone-IV, RTO-II, Karachi. (g). Cases or classes of cases or persons or classes of persons or areas assigned by FBR from time to time.
06.	Commissioner Inland Revenue (Information Processing and TFD), RTO-II, Karachi.	a) Maintenance of physical and electronic records; b) Receipt of communication from Tax Facilitation Division, 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	All cases or classes of cases or persons or classes of persons or areas falling within the limits of former civil Division, Karachi and assigned to RTO, Karachi, RTO-II, Karachi and RTO-III, Karachi (the IP/TFD Divisions of aforesaid RTOs shall be One/common).

		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.	
07.	Commissioner Inland Revenue (Human Resource	a) To support line management in identifying HR needs of the Unit, to ensure staff	All Officers / Officials posted in RTO-II, Karachi.

	Management Division), RTO-II, Karachi.	recruitment in line with FBR's policies, training and development of staff maintenance of easily retrievable employees' data detailed as under:- 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. xi. Monitoring and implementation performance appraisal system.	

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(Haroon Masood)
Secretary (IR-Automation)