

(TO BE PUBLISHED IN THE GAZETTE OF PAKISTAN PART-II)

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE**

C. No. 57(2)jurisdiction/2011

/103736-R

Islamabad, 30th June, 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, 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 or areas assigned to any other LTU/RTO).

2. This notification shall take effect from 1st July, 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 Ordinance, 2001, and Rules thereunder; (b). Sales Tax Act, 1990 and	(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) Chemical & Dyes manufacturers,

		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 Wealth Tax Act, 1963 (Repealed) and (e).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	importers and exporters; ii) Contractors and Builders including nonresident contractors. (b). All cases of companies (other than the cases assigned to any other LTU/RTO/Zone) whose names begin with alphabet I & J; (c). All non-corporate cases or classes of cases or persons or classes of persons (other than those assigned to any other LTU/RTO/Zone) falling within the territorial limits of Saddar Town of Civil District of Karachi. (d). All cases of directors of companies, partners of firms or member of AOPs as specified in paragraph (a), (b) & (c) above provided that where a person is a director, partner or member, in more than one company, firm or AOPs, (as the case may be) jurisdiction over his case shall lie with the Zone having jurisdiction over the company, firm or AOPs, (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 persons or classes of persons, whether their income arises in one province or more and existing in Zone-I,
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			RTO-II, Karachi. (g). Cases or classes of cases or persons or classes of persons or areas assigned by FBR/Chief Commissioner 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) Fish catching & fisheries; ii) Hospitals / labs/ nursing homes / maternity homes radiological / pathological labs; iii) Doctors/Hakeems/Tabibs/Homeopaths & Clinics; iv) Pharmaceuticals manufacturers / distributors / Whole sellers/retailers including drug stores and chemists. v) Food and beverages (including dairy farming products), manufacturers / distributors/importers and exporters. vi) Flour mills / vegetable ghee mills / oil mills manufacturers / distributors/ importers and exporters. vii) Poultry farming, poultry feed manufacturers including hatcheries. (b) All cases of companies (other than the cases assigned to any other LTU/RTO/Zone) whose names begin with alphabet K & L. (c) All non-corporate cases or classes of cases or persons or classes persons (other than those assigned to any other Ltu/RTO/Zone) falling within the

			territorial jurisdiction of Jamshed Town of Civil District of Karachi. (d) All cases of directors of companies, partners of firms or member of AOPs or Individuals or employees as specified in paragraph (a), (b) & (c) above provided that where a person is a director, partner or member, in more than one company, firm or AOPs, (as the case may be) jurisdiction over his case shall lie with the Division having jurisdiction over the company, firm or AOPs, (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 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/Chief Commissioner from time to time.
03.	Commissioner Inland Revenue (Zone-III),	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 areas, falling within the limits of former Civil Division

	RTO-II, Karachi.	(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.	Karachi:- i) Leather goods & Leather Garments manufacturers, importers & exporters including leather tanneries . ii) Engineering and engineering goods manufacturers. iii) Timber, furniture foot ware / shoes manufacturers. iv) Transporters / transport services. v) Non profit organizations /charitable Institutions; (b) All cases of companies (other than the cases assigned to any other LTU/RTO/Zone) whose names begin with alphabet M & N; (c) All non-corporate cases or classes of cases or persons or classes persons (other than those assigned to any other LTU/RTO/Zone) falling within the territorial limits of Korangi Town, Korangi Creek and Shah Faisal Town/Shah Faisal Cantt; of Civil District of Karachi. (d) All cases of directors of companies, partners of firms or member of AOPs or Individuals or employees as specified in paragraph (a), (b) & (c) above provided that where a person is a director, partner or member, in more than one company, firm or AOPs, (as the case may be) jurisdiction over his case shall lie with the Division having jurisdiction over the company, firm or AOPs, (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
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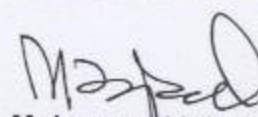
			3 (of the table) in respect of all withholding agents existing in the territorial limits of Zone-III of RTO-II, Karachi. (f) All cases of statutory agents/representatives assessable under sections 172 and 173 of the Ordinance, falling within the former Civil Division Karachi, in respect of persons or 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/Chief Commissioner 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). 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) Paper & paper boards manufacturers/ importers & exporters; ii) Manufacturing of packaging material of all sorts and printing, importers and exporters. iii) Iron and steel manufacturers. iv) Manufacturing of auto and auto products, dealers, auto assemblers. (b). All cases of companies (other than the cases assigned to any other LTU/RTO/Zone) whose names begin with alphabet O & P. (c). All Non corporate cases or classes of

			cases or persons or classes persons (other than those assigned to any other LTU/RTO/Zone) falling within the territorial jurisdiction of Gulberg Town and Liaquatabad town of Civil District of Karachi. (d). All cases of directors of companies, partners of firms or member of AOP or Individuals or employees as specified in paragraph (a), (b) & (c) 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) All cases of directors of companies, partners of firms or member of AOPs falling within the jurisdiction of Large Taxpayers' Unit, Karachi; (f). 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. (g). 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 persons or classes of persons, whether their income arises in one province or more and existing in Zone-IV, RTO-II, Karachi. (h). Cases or classes of cases or persons or classes of persons or areas assigned by FBR/Chief Commissioner from time to time.
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05.	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 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	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).
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		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.	
06.	Commissioner Inland Revenue (Human Resource Management Division), RTO-II, Karachi.	a) To support line management in identifying HR needs of the Unit, to ensure staff 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	All Officers / Officials posted in RTO-II, Karachi.

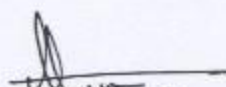
		performance related pecuniary incentives.	
		viii. Training and development according to training needs analysis.	
		ix. Coordination with FBR on various HRM areas.	
		x. Initiation of disciplinary proceedings, processing and finalization thereof.	
		xi. Monitoring and implementation performance appraisal system.	


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(Haroon Masood)
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