

(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

Islamabad, 30th June, 2012

NOTIFICATION
(Inland Revenue Wing, FBR)

Subject: - **JURISDICTION OF COMMISSIONERS INLAND REVENUE, REGIONAL TAX OFFICE-III, 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-III, 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-III, 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) Educational Institutions/tuition centers whose names begins with Alphabet A

		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 Wealth Tax Act, 1963 (Repealed) and (e).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	to M; ii) Plastic, Polythene and pipe manufacturers, Importers & Exporters whose names begin with Alphabet A to F; (b) All cases of companies (other than the cases assigned to any other LTU/RTO/Zone), whose names begin with alphabets "Q,R & T". (c) All non-corporate cases or classes of cases or persons or classes of persons (other than the cases assigned to any other LTU/RTO/Zone), falling within the territorial limits of Gulshan Town of Civil District of Karachi. (d) Cases of corporations, companies, regulatory authority, other body or institution established by or under a Federal Law or a Provincial Law; (e) All employees of provincial, federal, Regulatory Authorities, development Authorities & Local government posted in the former Civil Division of 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, RTO-III, Karachi. (g) All cases of directors of companies, partners of firms or member of AOPs or Individuals or employees of the companies 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 Zone having jurisdiction over the company, firm or AOP, (as the case may be), whose
--	--	--	---

			name come first in alphabetical order. (h) 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-III, Karachi. (i) 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-III, 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) Educational Institutions/tuition centers whose names begins with Alphabet N to Z; ii) Plastic, Polythene and pipe manufacturers, Importers & Exporters whose names begin with Alphabet G to L; (b) All cases of companies (other than the cases assigned to any other LTU/RTO/Zone), whose names begins with alphabets "S". (c) All non-corporate cases or classes of cases or persons or classes persons (other than the cases assigned to any other LTU/RTO/Zone), falling within the territorial limits of Landhi Town, Bin Qasim Town, Malir Town & Malir Cantt; of Civil District of Karachi. (d) All private sector employees whose employer names beings with alphabet A to H and are posted in the former Civil Division of Karachi;

			(e) 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-III, Karachi. (f) 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 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. (g) 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-III, Karachi. (h) 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), RTO-III, 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	(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) Plastic, Polythene and pipe manufacturers, Importers & Exporters whose names begin with Alphabet M to R; ii) Artists including musicians, dancers, singers, public entertainers or film stage radio TV or stage artists;

		(e). Finance Act, 1989 (Act No. V of 1989), as amended vide Finance Act, 2010.	iii) Rice processors, importers and exporters; iv) Shipping and maritime transport operation of ships as owners or charters of ships, and leasing of ships and operation of aircraft and air transport and leasing of aircrafts whose names begin with alphabets A & M except otherwise specified; v) Pharmaceuticals manufacturers/ importers & exporters; vi) Flour mills/vegetable ghee/ oil mills manufacturers/ importers & exporters; a) All cases of companies (other than the cases assigned to any other LTU/RTO/Zone), whose names begin with alphabets U & W except otherwise specified; b) All non-corporate cases or classes of cases or persons or classes persons (other than the cases assigned to any other LTU/RTO/Zone), falling within the territorial limits of New Karachi Town and Gadap Town of Civil District of Karachi; c) All private sector employees whose employer names beings with alphabet I to P and are posted in the former Civil Division of Karachi; d) 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-III, Karachi.
--	--	---	--

			e) 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 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 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-III of RTO-III, 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-III, 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) Plastic, Polythene and pipe manufacturers, Importers & Exporters whose names begin with Alphabet S to Z; ii) Shipping and maritime transport operation of ships as owners or charters of ships, and leasing of ships and operation of aircraft and air transport and leasing of aircrafts whose names begin with alphabets N & Z except otherwise specified; iii) Stevedoring / clearing & forwarding agents/freight forwarders;

			iv) Carpets manufacturers/ importers & exporters; and v) Stationary manufacturers / importers & exporters. (b) All cases of companies (other than the cases assigned to any other LTU/RTO/Zone), whose names begin with alphabets X to Z except otherwise specified; (c) All non-corporate cases or classes of cases or persons or classes persons (other than the cases assigned to any other LTU/RTO/Zone), falling within the territorial limits of S.I.T.E Town of Civil District of Karachi; (d) All cases of directors of companies, partners of firms or member of AOPs falling within the jurisdiction of Large Taxpayers' Unit, Karachi; (e) All private sector employees whose names beings with alphabet Q to Z and are posted in the former Civil Division of 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-III, Karachi; and (g) 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 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. (h) 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-III, Karachi. (i) Cases or classes of cases or persons or classes of persons or areas assigned by FBR/Chief Commissioner from time to time.
05.	Commissioner Inland Revenue (Information Processing and TFD), RTO-III, 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,	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).

		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.	
06.	Commissioner Inland Revenue (Human Resource Management Division), RTO-III, 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.	All Officers / Officials posted in RTO-III, Karachi.

	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.	
--	---	--


(Nadir Mumtaz Waraich)
Chief (IR-Automation)

The Manager,
Printing Corporation of Pakistan Press,
Islamabad.

Distribution to:

1. The Staff Officer to Chairman, FBR.
2. All Members, FBR, Islamabad.
3. The Chief Commissioners Inland Revenue, LTUs, Karachi/ Lahore/ Islamabad.
4. All Chief Commissioners Inland Revenue, Regional Taxpayers' Offices.
5. The Director General, Withholding Taxes, Karachi.
6. The Director General, Internal Audit (DT), Islamabad.
7. The Director General, RRA, (Audit) North, Lahore.
8. The Director General, Training & Research (DOT), Lahore.

9. The Chief (Management), FBR.
10. The CEO, PRAL, Islamabad- with the request to make necessary changes on the FBR Web – portal under intimation to taxpayers and this office.
11. All officers of the Board.
12. The Joint Director (CRO), FBR Islamabad.



(Haroon Masood)
Secretary (IR-Automation)