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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, RTO, 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, 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 ares 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, 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;	(a) All cases or classes of cases or persons or classes of persons of following sectors, whose place of business is situated in the areas, falling within the limits of former Civil Division Karachi:- i) Non-Resident; ii) Manufacturer/Exporters of Textiles & Fabrics including Ginning, Spinning,

		(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 Wealth Tax Act, 1963 (Repealed) and (e).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, 2012	Sizing, Weaving, Bleaching, Dyeing, Printing, Calendaring, Mercerizing & other allied processes etc whose names begin with alphabets A to M except otherwise specified; iii) Advocates, Auditors and Chartered Accountants whose names being with alphabet A to M; iv) Mutual funds / participation funds. v) Modarabas. vi) Leasing vii) Karachi Stock Exchange and, Central Depository Company (including their members / brokers / agents). (b) All cases of companies (other than the cases assigned to any other LTU/RTO/Zone) whose names begin with alphabets A & B; (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 jurisdiction of Lyari Town, Keamari Town, Manora Cantt and Karachi Cantt; of Civil District of Karachi; (d) All cases of statutory agents/representatives assessable under sections 172 and 173 of the said 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, Karachi; (e) 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 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-I of RTO, 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, 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 cases or classes of cases or persons or classes of persons or areas whose place of business is situated within the limits of former Civil Division Karachi i) Commercial Banks, Non-Banking Financial Institutions, Investment Banks including Investment Companies/Securities Companies, Insurance. ii) Manufacturer/Exporters of Textiles & Fabrics including Ginning, Spinning, Sizing, Weaving, Bleaching, Dyeing, Printing, Calendaring, Mercerizing & other allied processes etc whose names begin with alphabets N to Z except otherwise specified; iii) Advocates, Auditors and Chartered Accountants whose names begin with alphabet N to Z; iv) Money Changers / Forex Dealers.

			v) Exploration, production refining, blending, distribution of petroleum including natural gases or extraction of mineral deposits, etc. (b) All cases of companies (other than the cases assigned to any other LTU/RTO/Zone), whose names begin with alphabets C & D; (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 jurisdiction of Baldia Town, Orangi Town and North Nazimabad Town of Civil District of Karachi; (d) All cases of statutory agents / representatives assessable under sections 172 and 173 of the said 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, Karachi. (e) 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 Division having jurisdiction over the company, firm or AOPs, 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-II of RTO,

			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), RTO, 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 cases or classes of cases or persons or classes of persons of following sectors, whose place of business is situated in the areas, falling within the limits of former Civil Division Karachi:- i) Manufacturers /exporters of garments, Terry Towels and other made ups whose names begin with alphabets A to M except otherwise specified; ii) Travel agents, general sales agencies of foreign airlines or travel agencies. (b) All cases of companies (other than the cases assigned to any other LTU/RTO/Zone) whose names begin with alphabets E to F; (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 jurisdiction of Clifton and DHA Phase-I to III of Clifton cantt; of Civil District of Karachi. (d) All cases of statutory agents/representatives assessable under sections 172 and 173 of the said 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, Karachi. (e) 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 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, 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, 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 cases or classes of cases or persons or classes of persons of following sectors, whose place of business is situated in the areas, falling within the limits of former Civil Division Karachi:- i) Manufacturers / exporters of garments, Terry Towels and other made ups whose names begin with alphabets N to Z except otherwise specified; ii) Architects / engineers and consultants; iii) Advertising agencies/ production houses (film/ drama/ TV commercials & voice over etc); iv) Print media / newspaper publishers / electronic media TV / Radio broadcasting channels. (b) All cases of companies (other than the cases assigned to any other

			LTU/RTO/Zone), whose names begin with alphabets G & H except otherwise specified; (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 jurisdiction of DHA Phase-IV to VIII of Clifton Cantt; and Kehkashan of Saddar Town of Civil District of Karachi. (d) All cases of statutory agents/representatives assessable under sections 172 and 173 of the said 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, Karachi. (e) 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 Division having jurisdiction over the company, firm or AOPs, 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-IV of RTO, Karachi. (g) 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, 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 other Inland Revenue Authorities, tax payment receipts (Challans) from Banks, and all outside communications and	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).

		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, 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 performance related pecuniary incentives. viii. Training and	All Officers / Officials posted in RTO, Karachi.

		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)