

(TO BE PUBLISHED IN THE GAZETTE OF PAKISTAN)

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

C.No.57(2)Jurisdiction/2011-Vol-V/15698-R

Islamabad, the 6th February, 2013

JURISDICTION

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


In exercise of the powers conferred by sub-section (1) of section 209 of the Income Tax Ordinance, 2001, sub-section (1) of section 30 of the Sales Tax Act, 1990, sub-section (1) of section 29 of the Federal Excise Act, 2005 as amended by the Finance (Amendment) Ordinance, 2009 and in partial modification of Boards' order C. No. 1(17)IR-Jud/2007-Pt. dated 11.09.2009 in respect of jurisdiction, the Federal Board of Revenue is pleased to direct that the Commissioners Inland Revenue specified in column (2) of the Table below, shall exercise the powers and perform the functions, under the said Laws, as specified in column (3) of the Table below, in respect of the persons or classes of persons or areas (excluding cases or classes of cases or persons or classes of persons or the areas assigned to any other Regional Tax Office/Large Taxpayers Unit) as under;

- 1) In Table A in entry No.c) appearing under the head Income Tax in column (3) against Sr.No.3 of column (1) the word, "statements" appearing for the first time shall be deleted.
- 2) In Table A entries No. g) and h) appearing under the head Income Tax in column (3) against Sr.No.3 of column (1) shall be omitted.
- 3) In Table A in entry No. o) appearing under the head Income Tax in column (3) against Sr.No.3 of column (1) the figure ' ; ' shall be omitted and substituted by the words and figure " and in case of withholding agents" .
- 4) In Table A entries at Sr.No.5 and 6 shall be substituted as under namely;

TABLE A

S. No.	Commissioner Inland Revenue	Powers and functions
(1)	(2)	(3)
5.	Commissioner Inland Revenue (Taxpayers' Facilitation, Human Resource Management and Information Processing Division).	a) 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




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| | <p>b) Sort and disseminate information, documents, returns, statements and mail mentioned at (a) above, to concerned divisions or to Inland Revenue Authorities as the case may be.</p> <p>c) Communicate assessment orders/penalty orders and demand notices to taxpayers.</p> <p>d) To support line management in identifying HR needs of the Unit, to ensure staff recruitment in line with FRB's policies, training and development of staff maintenance of easily retrievable employees' data detailed as under: -</p> <ul style="list-style-type: none">i. Posting of staff (BS 1-15) to internal audit with the consultation of the 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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		<p><u>INFORMATION PROCESSING</u></p> <p>a) Maintenance of physical and electronic records;</p> <p>b) Receipt of communication from Tax Facilitation Division, Enforcement Divisions, Legal Division, Audit Divisions and other Inland Revenue Authorities;</p> <p>c) Data entry of receipts and information contained in the communication from Tax Facilitation Division, Enforcement Divisions, Audit Divisions and other Inland Revenue Authorities;</p> <p>d) Cross matching of information collected from taxpayers and other sources and issuance of discrepancy report to Audit Divisions.</p> <p>e) Dispatch of hard copies to different Divisions on demand; and</p> <p>f) Storage of information, documents, statements, returns and all other communications received from other Divisions, Inland Revenue Authorities and sources. Cross matching of information collected from taxpayers and other sources and issuance of discrepancy report to Audit Division.</p> <p>g) Dispatch of hard copies to different Divisions on demand; and</p> <p>h) Storage of information, documents, statements, returns and all other communications received from other Divisions, authorities, sources.</p>
6.	Commissioner Inland Revenue (Withholding Taxes).	The Commissioner Inland Revenue , Withholding Taxes, shall exercise powers and perform functions for the purposes of monitoring and enforcement of withholding taxes as conferred under:



		<p>(a). Income Tax Ordinance, 2001, and Rules thereunder</p> <p>(b). Sales Tax Act, 1990 and Rules thereunder;</p> <p>(c). Federal Excise Act, 2005 Rules thereunder;</p> <p>(d). Wealth Tax Act, 1963 (Repealed) and</p> <p>(e). Finance Act, 1989 (Act No. V of 1989), as amended vide Finance Act, 2010 Including interalia;</p> <p>(i) Monitoring of deduction, collection and payment of tax at source by withholding/collecting agents;</p> <p>(ii) Enforcing withholding statements and audit thereof;</p> <p>(iii) conducting audit of withholding agents/prescribed persons;</p> <p>(iv) Charge tax/default surcharge/penalty on defaulting withholding /collecting agents/persons/prescribed persons;</p> <p>(v) Charge default surcharge/penalty for non filing of statutory withholding statements and default of withholding /collection respectively;</p> <p>(vi) to take any other related action under the withholding provisions of Income Tax Ordinance, 2001, Sales Tax Act, 1990 Federal Excise Act, 2005 and Rules thereunder;</p> <p>(vii) Legal matters including F.T.O. regarding powers and functions mentioned at sr.No. (a) to (k) above.</p>
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5. This order shall take effect from 01.02.2013.


(Abdul Saffar Aora)
 Chief (IR-Automation)

The Manager,
Printing Corporation of Pakistan,
Islamabad.

Distribution:

1. SA 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 Tax Offices.
5. Director General, Withholding Taxes, Karachi.
6. Director General, Internal Audit (Direct Taxes), Islamabad.
7. Director General, RRA (Audit) North, Lahore.
8. Director General, Training & Research (DOT), Lahore.
9. Chief (Management) FBR, Islamabad.
10. Member (FATE) is requested for placement on FBR website.
11. General Manager, PRAL, Islamabad for making necessary changes on the e-portal and intimation to the taxpayer.
12. All officers of the Board.
13. Joint Director (CRO), FBR for updating data bases and for action as per Rule 8(3) of the Sales Tax Rules 2006.



(Tariq Iqbal)
Secretary (IR-Jurisdiction)