GOVERNMENT OF PAKISTAN
Regional Tax Office

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No.1708/RTO/ATD/2014 Dated:26/09/2014

ORDER

(Income/Wealth Tax, Sales Tax & Federal Excise)

Subject:- **JURISDICTION OF COMMISSIONER INLAND REVENUE, ZONE-I & ZONE II, RTO, ABBOTTABAD**

In exercise of the powers conferred by section 210(1) of the Income Tax Ordinance, 2001, section 32(1) of Sales Tax Act, 1990 and Rules, section 29(4) of Federal Excise Act, 2005 and Rules and section 10(1) of the Wealth Tax Act, 1963 (repealed) and in pursuance of Federal Board of Revenue Notifications No. 57(2)S-DOS/2011 dated 26-02-2011 and No. 0485-IR-I/2011 dated 07-03-2011, SOP for Broadening of Tax Base Units, issued by FBR, vide letter No.BTB/3/2011-36092-R, dated 15.03.2011 and in supersession of all the earlier Orders or Notifications, the undersigned is pleased to direct Officers Inland Revenue specified in Column-II, that they shall exercise all the powers and perform the functions conferred upon or assigned to the undersigned under the said laws as specified in Column-III, in respect of the persons or classes of persons or cases or classes of cases or areas as specified in Column (IV) of the Table below (excluding cases or classes of cases or persons or classes of persons assigned to other RTOs/LTUs) as well as powers and functions not delegated in Column-V.

2. This Notification shall take effect from September 26, 2014.

S. #	Unit	Powers & Functions	Jurisdiction	Powers & Functions not Delegated
(I)	(II)	(III)	(IV)	(V)
1	Officer of Inland Revenue **UNIT-13** [BTB]. Mansehra, Zone-II, RTO, Abbottabad.	INCOME TAX a. Broadening of Tax Base and exercise jurisdiction for the purpose of booking of new taxpayers. b. Best judgment assessment U/S 121 in new cases. c. Provisional assessment U/S 122C	All BTB cases falling within the Revenue Sub-Division of Balakot Districts of Mansehra.	Section 122A: Revision of assessment. Section 122(5A): Amendment of assessment. Section 175: Powers to enter and search

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		in new cases. d. Effect collection and recovery of tax demand created by BTB Unit under Part-IV of Chapter-X. e. Giving effect to an appeal order under Part-III of Chapter-X in cases booked by BTB. f. Impose penalty under Part-X in respect of cases related to BTB. g. Launch prosecution under Part-XI of Chapter-X. h. Calling for information and audit BTB cases under Part-VIII of Chapter-X amendments of assessment under Part-II of Chapter-X including provisional assessment, under section 122C computation of taxable income under Chapter-III, giving appeal effect to an appeal order under Part-III of Chapter-X arising out of such orders, rectification of orders related to audit and exercise of powers and functions under any specific provision of law and rules provided in the said Ordinance and Schedules thereto in respect of audit and assessment; i. Best judgment		premises. Section 176: Notice to obtain information or evidence. Section 177: Selection of any person for audit. Section 210: Power to delegate functions.

		assessment under section 121 read with sub-section (10) of section 177 in respect of cases related to BTB; j. To process/finalize complaints in respect of cases related to BTB. k. Issue refunds under Part-VI of Chapter X including refund adjustment. SALES TAX Broadening of Tax Base and exercise jurisdiction for the purpose of registration of new cases.		
2	Officer of Inland Revenue **UNIT-18** [BTB], Abbottabad, Zone-I, RTO, Abbottabad.	a. Broadening of Tax Base and exercise jurisdiction for the purpose of booking of new taxpayers. b. Best judgment assessment U/S 121 in new cases. c. Provisional assessment U/S 122C in new cases. d. Effect collection and recovery of tax demand created by BTB Unit under Part-IV of Chapter-X. e. Giving effect to an appeal order under Part-III of Chapter-X in cases booked by BTB. f. Impose penalty under Part-X in respect of cases related to BTB. g. Launch prosecution under Part-XI of	All BTB cases falling in the Revenue District of Abbottabad excluding those falling within the City Limit of Abbottabad.	Section 122A: Revision of assessment. Section 122(5A): Amendment of assessment. Section 175: Powers to enter and search premises. Section 176: Notice to obtain information or evidence. Section 177: Selection of any person for audit. Section 210: Power to delegate functions.

		Chapter-X. h. Calling for information and audit BTB cases under Part-VIII of Chapter-X amendments of assessment under Part-II of Chapter-X including provisional assessment, under section 122C computation of taxable income under Chapter-III, giving appeal effect to an appeal order under Part-III of Chapter-X arising out of such orders, rectification of orders related to audit and exercise of powers and functions under any specific provision of law and rules provided in the said Ordinance and Schedules thereto in respect of audit and assessment; i. Best judgment assessment under section 121 read with sub-section (10) of section 177 in respect of cases related to BTB; j. To process/finalize complaints in respect of cases related to BTB. k. Issue refunds under Part-VI of Chapter X including refund adjustment. SALES TAX		

		Broadening of Tax Base and exercise jurisdiction for the purpose of registration of new cases.		
3	Officer of Inland Revenue **UNIT-19** [BTB], Haripur, Zone-I, RTO, Abbottabad.	INCOME TAX a. Broadening of Tax Base and exercise jurisdiction for the purpose of booking of new taxpayers. b. Best judgment assessment U/S 121 in new cases. c. Provisional assessment U/S 122C in new cases. d. Effect collection and recovery of tax demand created by BTB Unit under Part-IV of Chapter-X. e. Giving effect to an appeal order under Part-III of Chapter-X in cases booked by BTB. f. Impose penalty under Part-X in respect of cases related to BTB. g. Launch prosecution under Part-XI of Chapter-X. h. Calling for information and audit BTB cases under Part-VIII of Chapter-X amendments of assessment under Part-II of Chapter-X including provisional assessment, under section 122C computation of taxable income under Chapter-III, giving appeal effect to an	All BTB cases falling within the civil District of Haripur.	Section 122A: Revision of assessment. Section 122(5A): Amendment of assessment. Section 175: Powers to enter and search premises. Section 176: Notice to obtain information or evidence. Section 177: Selection of any person for audit. Section 210: Power to delegate functions.

		appeal order under Part-III of Chapter-X arising out of such orders, rectification of orders related to audit and exercise of powers and functions under any specific provision of law and rules provided in the said Ordinance and Schedules thereto in respect of audit and assessment; i. Best judgment assessment under section 121 read with sub-section (10) of section 177 in respect of cases related to BTB; j. To process/finalize complaints in respect of cases related to BTB. k. Issue refunds under Part-VI of Chapter X including refund adjustment. SALES TAX Broadening of Tax Base and exercise jurisdiction for the purpose of registration of new cases.		
4	Officer of Inland Revenue **UNIT-20** [BTB], Mansehra, Torghar, Batagram & Kohistan, Zone-II, RTO,	INCOME TAX a. Broadening of Tax Base and exercise jurisdiction for the purpose of booking of new taxpayers. b. Best judgment assessment U/S 121 in new cases.	All BTB Cases falling within the civil Districts of Mansehra, (except Balakot Sub-Division) Torghar, Batagram and Kohistan. As above	Section 122A: Revision of assessment. Section 122(5A): Amendment of assessment. Section 175: Powers

	Abbottabad.	c. Provisional assessment U/S 122C in new cases. d. Effect collection and recovery of tax demand created by BTB Unit under Part-IV of Chapter-X. e. Giving effect to an appeal order under Part-III of Chapter-X in cases booked by BTB. f. Impose penalty under Part-X in respect of cases related to BTB. g. Launch prosecution under Part-XI of Chapter-X. h. Calling for information and audit BTB cases under Part-VIII of Chapter-X amendments of assessment under Part-II of Chapter-X including provisional assessment, under section 122C computation of taxable income under Chapter-III, giving appeal effect to an appeal order under Part-III of Chapter-X arising out of such orders, rectification of orders related to audit and exercise of powers and functions under any specific provision of law and rules provided in the said Ordinance and Schedules thereto in respect of audit and		to enter and search premises. Section 176: Notice to obtain information or evidence. Section 177: Selection of any person for audit. Section 210: Power to delegate functions.

		assessment; i. Best judgment assessment under section 121 read with sub-section (10) of section 177 in respect of cases related to BTB; j. To process/finalize complaints in respect of cases related to BTB. k. Issue refunds under Part-VI of Chapter X including refund adjustment. SALES TAX Broadening of Tax Base and exercise jurisdiction for the purpose of registration of new cases.		
5	Officer of Inland Revenue **UNIT-30** [BTB], Abbottabad, Zone-I, RTO, Abbottabad.	INCOME TAX a. Broadening of Tax Base and exercise jurisdiction for the purpose of booking of new taxpayers. b. Best judgment assessment U/S 121 in new cases. c. Provisional assessment U/S 122C in new cases. d. Effect collection and recovery of tax demand created by BTB Unit under Part-IV of Chapter-X. e. Giving effect to an appeal order under Part-III of Chapter-X in cases booked by BTB. f. Impose penalty under Part-X in respect of	All BTB cases falling within the City Limits of Revenue District of Abbottabad.	Section 122A: Revision of assessment. Section 122(5A): Amendment of assessment. Section 175: Powers to enter and search premises. Section 176: Notice to obtain information or evidence. Section 177: Selection of any person for audit. Section 210: Power to delegate

		cases related to BTB. g. Launch prosecution under Part-XI of Chapter-X. h. Calling for information and audit BTB cases under Part-VIII of Chapter-X amendments of assessment under Part-II of Chapter-X including provisional assessment, under section 122C computation of taxable income under Chapter-III, giving appeal effect to an appeal order under Part-III of Chapter-X arising out of such orders, rectification of orders related to audit and exercise of powers and functions under any specific provision of law and rules provided in the said Ordinance and Schedules thereto in respect of audit and assessment; i. Best judgment assessment under section 121 read with sub-section (10) of section 177 in respect of cases related to BTB; j. To process/finalize complaints in respect of cases related to BTB. k. Issue refunds under Part-VI of Chapter X including refund		functions.

			adjustment. SALES TAX Broadening of Tax Base and exercise jurisdiction for the purpose of registration of new cases.		

(Lal Muhammad Khan)
Commissioner IR, Zone I &II
RTO, Abbottabad

Copy to:-

1. SA to Chairman, FBR, Islamabad.
2. All Members, FBR, Islamabad.
3. Member (FATE) with the request for placement on FBR website.
4. Director General (Withholding Taxes), FBR (HQs), Islamabad.
5. Director General, Internal Audit (Direct Taxes), Islamabad.
6. Chief Commissioner, RTO, Abbottabad.
7. All Officers, RTO, Abbottabad.
8. General Manager, PRAL, Islamabad.
9. President, Hazara Tax Bar Association.
10. Office File.

(Lal Muhammad Khan)
Commissioner IR, Zone I &II
RTO, Abbottabad