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

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

F.No.1(48)Jurisdiction/2014/10297-A Islamabad, the 21st January, 2014

ORDER
(Inland Revenue Wing, FBR)

SUBJECT: JURISDICTION OF COMMISSIONERS INLAND REVENUE AT LARGE TAXPAYERS' UNIT, ISLAMABAD

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 modification of all previous orders in respect of jurisdiction, the Federal Board of Revenue is pleased to direct that the Commissioners of Inland Revenue specified in column (2) of Table-A below, shall exercise the powers and perform the function

s, under the said Ordinance, specified in column (3) of Table-A below, in respect of the persons, as specified in Table-B and Table-C below.

2. This order shall take effect from 21.01.2014.

TABLE-A

S. No.	Commissioner Inland Revenue	Powers and functions
(1)	(2)	(3)
1.	Commissioner Inland Revenue (Audit Division)	**Income Tax:** a) Calling for information and audit of cases under Part-VIII of Chapter-X, amendment of assessment under Part-II of Chapter-X, computation of taxable income under Chapter-III, giving 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; b) Assessment under sections 143 and 144;
		c) Computation of income chargeable to tax, determining of tax payable thereon, allowing credit for tax paid under Part-V of Chapter-X or adjustment of refund due under Part-VI of Chapter-X, or under any other specific provision of law and rules provided in the said Ordinance and Schedules thereto; d) Exercise powers to determine income under "Anti-avoidance" provisions contained in Chapter-VIII; e) Revision of assessment under section 122A in respect of cases under audit; f) Impose penalty under Part X of Chapter X against defaulters in respect of cases under audit; g) Perform any other function in determining and computing income chargeable to tax and tax payable under the said Ordinance; and h) To process/finalize complaints in respect of existing taxpayers' cases. i) Best judgment assessment under section 121 j) Disposal of internal and external audit observations/ objections/paras; **Sales Tax:** a) Audit of registered person; b) Risk based audit through profiling and analysis; c) Review of audit reports for quality and integrity: d) Recovery of un-disputed liability detected during audit; e) Monitoring of audit schedule, etc.; f) Maintenance and analysis of audit records and audit related database; g) Audit of Duty & Taxes Remission on Exports (DTRE); h) Post Refund Audit;

		i) Audit Management Cell functions; j) Investigative audits after action under section 38 of the Sales Tax Act; k) Any other audit function given by Chief Commissioner Inland Revenue, LTU, Islamabad or FBR for achieving the purpose of Sales Tax Act, Law and Procedures thereof; and l) Implementing audit planning and audit strategy in accordance with audit guidelines and audit manuals developed by FBR or Member (Taxpayers' Audit). m) Adjudication under Sales Tax Act, 1990. n) Disposal of internal and external audit observations/ objections/paras; **<u>Federal Excise:</u>** a) Audit of registered person; b) Audit selection and allocation strategy; c) Risk based audit through profiling and analysis; d) Review of audit reports for quality and integrity; e) Maintenance and analysis of audit records and audit related database; f) Investigative audits g) Any other audit function given by Chief. Commissioner Inland Revenue, LTU, Islamabad or FBR for achieving the purpose of Federal Excise Act, 2005; and h) Implementing audit planning and audit strategy in accordance with audit guidelines and audit manuals developed by FBR or Member (Taxpayers' Audit). i) Disposal of internal and external audit observations/ objections/paras;
2.	Commissioner Inland Revenue (Enforcement and	**<u>Income Tax:</u>** a) Broadening of tax for the purpose of base and exercise jurisdiction booking of new taxpayers;

	Collection Division).	b) Conduct internal and external survey; c) Ensure compliance of filing statutory returns, statements, maintenance of prescribed accounts, documents and records; impose penalty and take other actions under the law against non-compliers; d) Provisional Assessment under section 122C. e) Ensure compliance of filing of statutory statements under section 165 of the said Act; f) Monitor deduction, collection and payment of tax at source by withholding/collecting agents; issue exemption certificates and Charge tax on defaulting with holding/collecting agents; g) Impose penalty and charge default surcharge for non-filing of statutory statements and default of withholding/ collection respectively; h) Effect collection and recovery of tax under Part- IV of Chapter-X; i) Issue refunds under Part-VI of Chapter-X including refund adjustments; j) Giving effect to an appeal order under Part-Ill of Chapter-X excluding orders arising out of audit and assessment; k) Rectification of cases not related to audit; l) Launch prosecution under Part-XI of Chapter-X m) Disposal of internal and external audit observations/ objections/paras; n) Impose penalty under Part-X of Chapter-X in respect of cases except under audit; o) Revision of assessment under section 122A except cases under audit; p) Communicate orders and demand notices to Tax Facilitation Division; q) To take any other related action under the withholding provisions of Income Tax Ordinance, 2001.

		<u>Sales Tax:</u> a) Enforcement and Collection of Sales Tax; b) Recovery cell c) Processing and Sanctioning of Refund claims filed under section 10 and 66 of the Sales Tax Act; d) Dealing with non-filers and un-traceable units; e) Approvals regarding Duty & Taxes Remission on Exports (DTRE); f) Concessionary Imports; g) Reporting of Revenues; h) Disposal of internal and external audit observations/objections/paras. i) Industrial Surveys as required under concessionary notifications; j) Investigation and prosecution; k) Any other Enforcement function given by Chief Commissioner Inland Revenue, LTU, Islamabad or FBR for achieving the purpose of Sales Tax Act, 1990 and Procedure thereof; l) Implementing enforcement planning and strategy in accordance with guidelines developed by FBR or Member (Enforcement and Accounting); and m) Any other power and function not specifically assigned to any other Commissioner Inland Revenue. n) CREST related functions. **<u>Federal Excise:</u>** a) Enforcement and Collection of Federal Excise; b) Recovery cell; c) Processing and Sanctioning of Refund claims filed under Federal Excise Act; 2005;

		d) Dealing with non-filers and un-traceable units; e) Reporting of Revenues; f) Disposal of internal and external audit observations/objections/paras. g) Any other Enforcement function given by Chief Commissioner Inland Revenue, LTU Islamabad or FBR for achieving the purpose of Federal Excise Act, 2005; h) Implementing enforcement planning and strategy in accordance with guidelines developed by FBR or Member (Enforcement and Accounting); and i) Any other power and function not specifically assigned to any other Commissioner Inland Revenue
4.	Commissioner Inland Revenue Inland Revenue (Legal Division).	**Income Tax:** a) Defend appeals before Commissioner Inland Revenue (Appeals), institute and defend departmental appeals and reference under Part-Ill of Chapter-X and prosecution cases under section 203, and represent the department in the process of liquidation; b) Defend complaints before FTO; c) File/defend presentations before the President of Pakistan; d) Appoint legal advisors and assign cases, wherever required, for representation before appellate foray; e) Recognition of Provident Funds, approve Superannuation Funds, and Gratuity Funds under the Sixth Schedule; and exercise all the powers under said Schedule; f) Grant of approval to pension schemes for the purposes of Clause 12 of Part-I of Second Schedule; g) Grant of approval to gratuity schemes for the purposes of Clause 13 of Part-I of Second Schedule; h) Grant of approval to benevolent fund or group insurance schemes for the purposes of Clause 57 of Part-I of Second Schedule; and i) Grant of approval to Non-Profit Organizations under section

		2(36). **Sales Tax:** a) Preparation, follow-up and defense of cases before Supreme Court, High, and Alternative Dispute Resolution Committee; b) Preparation, follow-up and defense of cases before Appellate Tribunal and Commissioner (Appeals); c) Matters relating to Federal Tax Ombudsman; and d) Any other legal functions assigned by Chief Commissioner Inland Revenue or FBR for achieving the purpose of Sales Tax Act, 1990 and Procedures thereof. **Federal Excise:** a) Preparation, follow-up and defense of cases before Supreme Court, High, and Alternative Dispute Resolution Committee; b) Preparation, follow-up and defense of cases before Appellate Tribunal and Commissioner (Appeals); c) Adjudication under Federal Excise Act, 2009; d) Matters relating to Federal Tax Ombudsman; and j) Any other legal functions assigned by Chief Commissioner Inland Revenue or FBR for achieving the purpose of Federal Excise Act, 2005 and Procedures thereof.
5.	Commissioner Inland Revenue (Taxpayers' Facilitation & Human Resource Management 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 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. c) Communicate assessment orders/penalty orders and demand notices to taxpayers. 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: - i. Career planning.

		ii. Help line management in identifying HR needs. iii. Maintenance of employees' profiles and personal files. iv. Development of job descriptions. v. Positive attitude building. vi. Regulation of performance related pecuniary incentives. vii. Training and development according to training needs analysis. viii. Coordination with FBR on various HRM areas. ix. Initiation of disciplinary proceedings, processing and finalization thereof. x. Monitoring and implementation performance appraisal system.
6.	Commissioner Inland Revenue (Information Processing Division).	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. Cross matching of information collected from taxpayers and other sources and issuance of discrepancy report to Audit Division. g) Dispatch of hard copies to different Divisions on demand; and h) Storage of information, documents, statements, returns and all

		other communications received from other Divisions, authorities, sources.

(Dr. Ashfaq Ahmed Tunio)
Chief (IR-Automation)

The Manager,
Printing Corporation of Pakistan,
Islamabad.

Distribution:

1. SA to Chairman, FBR.
2. All Members, FBR.
3. All Chief Commissioners, Inland Revenue, LTUs / RTO.
4. Director General, Withholding Taxes, FBR (HQ), Islamabad.
5. Director General, Internal Audit (Direct Taxes), Islamabad.
6. Member (FATE) is requested for placement on FBR website.
7. General Manager, PRAL, Islamabad for making necessary changes on the e-portal and intimation to the taxpayer.
8. Joint Director (CRO), FBR for updating data bases and for action as per Rule 8(3) of the Sales Tax Rules 2006.

(Muhammad Hayat Khan)
Secretary (IR-Jurisdiction)