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GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

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F. No. 57(2)Jurisdiction/2016/99942-R Dated: 29th July, 2016

NOTIFICATION
(Inland Revenue Wing, FBR)

Subject: - JURISDICTION OF CHIEF COMMISSIONER AND COMMISSIONERS INLAND REVENUE, REGIONAL TAX OFFICE, RAWALPINDI.

In exercise of the powers conferred under sub-section (1) of section 209 of the Income Tax Ordinance, 2001 (hereinafter read as 'Ordinance'), 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 all earlier orders or notification of the Board in respect of jurisdiction, the Federal Board of Revenue is pleased to direct that:

i) the Chief Commissioner of RTO, Rawalpindi, shall exercise the powers and perform functions under the Income Tax Ordinance, 2001, the Sales Tax Act, 1990, the Federal Excise Act, 2005, section 7 of the Finance Act, 1989 (V of 1989) and Wealth Tax Act, 1963 (Repealed), read with section 3 of the Finance Act 2003(I of 2003) and Worker Welfare Fund Ordinance, 1971, in respect of the persons or classes of persons or cases or classes of cases mentioned in column (4) of the notification and shall perform all administrative functions and coordination with Federal Board of Revenue; and,

ii) 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 as specified in column (4) of the Table below:-

2. This notification shall take effect from 1st August, 2016

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TABLE

S. No.	Commissioner Inland Revenue	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
01	Commissioner Inland Revenue (Corporate Zone), RTO, Rawalpindi	The Commissioner Inland Revenue shall exercise powers and perform functions as conferred in: (a). Income Tax Ordinance, 2001, and Rules made there under; (b). Sales Tax Act, 1990 and Rules made there under;	a) All cases of Public Limited Companies falling within the jurisdiction of RTO Rawalpindi: b) All cases of Private Limited Companies falling within the jurisdiction of RTO Rawalpindi: c) All cases of Directors of the companies specified in paragraph

Contd:

		(c). Federal Excise Act, 2005 and Rules made there under; (d). Wealth Tax Act, 1963 (Repealed); and (e). Finance Act, 1989 (Act No. V of 1989), as amended vide Finance Act, 2016. (f) Worker Welfare Fund Ordinance, 1971	(a) & (b) above; d) Trusts/NGOs/NPOs having their Registered offices/Head offices in the territorial jurisdiction of RTO RWP e) Monitoring and Enforcement of withholding taxes under the Provisions of the laws and rules in respect of all taxpayers covered under (a) to (c). f) Cases or classes of cases, persons or classes of persons or areas specifically assigned by FBR/ Chief Commissioner from time to time.
02.	Commissioner Inland Revenue (City Zone), RTO, Rawalpindi.	The Commissioner Inland Revenue shall exercise powers and perform functions as conferred in: (a). Income Tax Ordinance, 2001, and Rules made there under; (b). Sales Tax Act, 1990 and Rules made there under; (c). Federal Excise Act, 2005 and Rules there under; (d). Wealth Tax Act, 1963 (Repealed); and (e). Finance Act, 1989 (Act No. V of 1989), as amended vide Finance Act, 2016; (f) Worker Welfare Fund Ordinance, 1971	a) All cases of persons (Individuals & AOPs) falling in Tehsil Rawalpindi of civil district of Rawalpindi b) All cases of representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001, falling within the territorial limits of RTO, Rawalpindi; c) All cases of salaried persons falling in Rawalpindi City/Cants.(Federal /Provincial Government) d) Cases or classes of cases, persons or classes of persons conferred by the FBR or Chief Commissioner from time to time.
03.	Commissioner Inland Revenue (Cantonment Zone), RTO, Rawalpindi)	The Commissioner Inland Revenue shall exercise powers and perform functions as conferred in: (a). Income Tax Ordinance, 2001, and Rules made there under; (b). Sales Tax Act, 1990 and Rules made there under; (c). Federal Excise Act, 2005 and Rules made there under; (d). Wealth Tax Act, 1963 (Repealed) and (e). Finance Act, 1989 (Act No. V of 1989), as amended vide Finance Act, 2016.	a) All cases or classes of cases or persons or classes of persons (individuals & AOPs) falling in the territorial limits of Rawalpindi Cant and Chaklala Cant. b) Cases or classes of cases, persons or classes of persons or areas assigned by the FBR or Chief Commissioner from time to time. c) All cases of salaried persons falling in Rawalpindi City/Cants.(Private Sector) d) All cases of military employees of Pakistan Army who are paid by the Military Controller of Accounts, Army

		(f) Worker Welfare Fund Ordinance, 1971	Headquarter Rawalpindi and its sub-offices; e) Cases or classes of cases, persons or classes of persons conferred by the FBR or Chief Commissioner from time to time.
04	Commissioner Districts Inland Revenue Zone, RTO, Rawalpindi.	The Commissioner Inland Revenue shall exercise powers and perform functions as conferred in: (a). Income Tax Ordinance, 2001, and Rules made there under; (b). Sales Tax Act, 1990 and Rules made there under; (c). Federal Excise Act, 2005 and Rules made there under; (d). Wealth Tax Act, 1963 (Repealed) and (e). Finance Act, 1989 (Act No. V of 1989), as amended vide Finance Act, 2016. (f) Worker Welfare Fund Ordinance, 1971	a) All non- corporate cases or classes of cases or non-corporate persons or classes of persons (excluding those specifically assigned to any other Inland Revenue office of RTO Rawalpindi) falling in the territorial limits of; i. Civil Districts Jhelum, Chakwal, and Attock of Rawalpindi division; ii. Tehsil Taxila , Murree , Kahuta, Kotli Satian, Kalar Sydan, and Gujjar Khan of district Rawalpind; and Cantonmenets Boards Murree, Jhelum, Taxila, Wah, Sanjawal and Attock. b) Monitoring and Enforcement of withholding taxes under the Provisions of the laws and rules in respect of all taxpayers existing in the territorial limits as mention in clause(a) above. c) Cases or classes of cases, persons or classes of persons or areas specifically assigned by FBR/ Chief Commissioner from time to time.
05.	Commissioner Inland Revenue (Withholding Taxes), RTO, Rawalpindi.	The Commissioner Inland Revenue, Withholding Taxes, shall exercise powers and perform functions for the purpose of monitoring and enforcement of withholding taxes as conferred under: (a). Income Tax Ordinance, 2001, and Rules made there under; (b). Sales Tax Act, 1990 and Rules thereunder; (c). Federal Excise Act, 2005 and Rules there under; (d). Wealth Tax Act, 1963 (Repealed) and (e). Finance Act, 1989 (Act No.	a) Monitoring and Enforcement of withholding taxes under the Provisions of the laws and rules in respect of all withholding agents existing in territorial limits of RTO, Rawalpindi other than those specifically assigned to Corporate zone and Districts Inland Revenue Zone of RTO Rawalpindi. b) All cases of statutory agents / representatives assessable under section 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraph herein above. c) Cases or classes of cases or persons or classes of persons or areas assigned by FBR/ Chief Commissioner from time to time.

		V of 1989), as amended vide Finance Act, 2016 Including interalia; (i) Monitoring of deduction, collection and payment of tax at source by withholding/ collecting agents; (ii) Enforcing withholding statements and audit thereof; (iii) Conducting audit of withholding agents/ prescribed persons; (iv) Charge tax/default surcharge/penalty on defaulting withholding/ collecting agents/persons/ prescribed persons; (v) Charge default surcharge/ penalty for non filing of statutory withholding statements and default of withholding/collection respectively; (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; (vii) Legal matters including FTO regarding powers and functions mentioned at Sr. No.(a) to (e) above.	
06.	Commissioner Inland Revenue [Information Processing Division (IPD), Tax Facilitation Division (TFD) and HRM], RTO, Rawalpindi.	a) Maintenance of physical and electronic records; b) Receipt of communication received in Tax Facilitation Division, and from other Inland Revenue Authorities; c) Data entry of receipts and information contained in the communication received in Tax Facilitation Division and from other Inland Revenue Authorities; d) Cross matching of information collected from taxpayers and other sources and issuance of discrepancy report to Inland Revenue Authorities. e) Dispatch of hard copies to	1) All cases or classes of cases or persons or classes of persons or areas conferred to Regional Tax Office, Rawalpindi. 2) Powers and functions specified in (j) of Column-3 of S.No.06 of the table in respect of all officers/ officials posted in RTO, Rawalpindi.

		Inland Revenue Authorities on demand or otherwise; f) Storage of information, documents, statements, returns and all other communications received from all 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. j) 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 development according to training needs analysis. ix. Coordination with FBR on various HRM areas. x. Initiation of disciplinary proceedings, processing and finalization thereof. Monitoring and implementation performance appraisal system.	

(Yousif Hyder Shaikh)
Chief (Revenue & Operations)

The Manager,
Printing Corporation of Pakistan,
Islamabad.

Distribution:

1. SA to Chairman, FBR.
2. All Members, FBR.
3. All Chief Commissioner(s) Inland Revenue, LTUs / RTOs.
4. Secretary (Automation & Registration) for action as per Rule 8(3) of the Sales Tax Rules 2006.

(Muhammad Hayat Khan)
Secretary (IR-Jurisdiction)