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

F.No.57(2)Jurisdiction/2016/ /100858-R

Dated: 1st August, 2016.

NOTIFICATION
(Inland Revenue Wing, FBR)

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

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 the earlier orders or notifications of the Board in respect of jurisdiction of RTO, Peshawar, consisting of all territories of Khyber Pakhtunkhwa province including FATA and PATA but excluding Hazara Division,the Federal Board of Revenue is pleased to direct that:-

i) the Chief Commissioner, RTO, Peshawar, 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, 2003 (I of 2003) and Worker Welfare Fund Ordinance, 1971, in respect of the persons or classes of persons or cases of 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 or areas as specified in column (4) of the Table below:

2. This notification shall take immediate effect.

TABLE

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

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		(b). Sales Tax Act, 1990 and Rules made thereunder; (c). Federal Excise Act, 2005 andRules made thereunder; (d). Wealth Tax Act, 1963 (Repealed); and (e). Finance Act, 1989 (Act No. V of 1989), as amended from time to time. (f) Worker Welfare Fund Ordinance, 1971.	c) All cases of Directors of the companies specified in paragraph (a)& (b) above; d) All cases of persons or classes of persons and members of AOP engaged in the following businesses and falling within the jurisdiction of RTO, Peshawar: i. Match. ii. Non-residents iii. Textile iv. Sugar v. Ghee & Vegetable Oil vi. Tobacco vii. Cement viii. Paper & Paper Chip Board. ix. Steel Melting & Re-rolling. x. Plastic & Plastic Products. xi. Aerated Water & Beverages. e) Monitoring and enforcement of withholding taxes under the provisions of the laws and rules in respect of all taxpayers covered under (a) to (d). 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 (Peshawar Zone),RTO, Peshawar.	The Commissioner Inland Revenue shall exercise powers and perform functions as conferred in: (a). Income Tax Ordinance, 2001, and Rules made thereunder; (b). Sales Tax Act, 1990 and Rules made thereunder; (c). Federal Excise Act, 2005 andRules made thereunder; (d). Wealth Tax Act, 1963 (Repealed); and (e). Finance Act, 1989 (Act No. V of 1989), as amended from time to time. (f) Worker Welfare Fund Ordinance, 1971.	a) All cases of persons (Individuals & AOPs) falling in the civil district of Peshawar; b) All cases of persons falling in the Khyber Agency/FR Peshawar, Bajor Agency&Mohmand Agency, not conferred upon any other Zone of RTO, Peshawar; c) All cases of representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001, falling within the territorial limits of RTO, Peshawar; d) All cases of persons deriving income from salary, falling in the civil district of Peshawar, not conferred upon any other Zone of RTO, Peshawar; e) All cases of Air Force employees who are paid by the Controller of

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			Accounts, Air Force Headquarter Peshawar and its sub-offices; f) Cases or classes of cases, persons or classes of persons conferred upon by the FBR or Chief Commissioner from time to time.
03.	Commissioner Inland Revenue (Mardan Zone), RTO, Peshawar.	The Commissioner Inland Revenue shall exercise powers and perform functions as conferred in: (a). Income Tax Ordinance, 2001, and Rules made thereunder; (b). Sales Tax Act, 1990 and Rules made thereunder; (c). Federal Excise Act, 2005 andRules made thereunder; (d). Wealth Tax Act, 1963 (Repealed) and (e). Finance Act, 1989 (Act No. V of 1989), as amended from time to time. (f) Worker Welfare Fund Ordinance, 1971.	a) All cases of persons (individuals & AOPs) falling in the civil districts of Mardan, Nowshera, Swabi, Charsadda, & Malakand Division (including FATA/PATA), not conferred upon any other Commissioner Inland Revenue; b) All cases of persons deriving income from salary, falling in the civil districts mentioned in (a) above, not conferred upon any other Zone of RTO, Peshawar; c) Monitoring and enforcement of withholding taxes under the provisions of the laws and rules within the territorial limits conferred upon, as mentioned in column (4) against S.No.05 of the Table. d) Cases or classes of cases, persons or classes of persons assigned by the FBR or Chief Commissioner from time to time.
04	Commissioner Inland Revenue (D.I.Khan Zone), RTO, Peshawar.	The Commissioner Inland Revenue shall exercise powers and perform functions as conferred in: (a). Income Tax Ordinance, 2001, and Rules made thereunder; (b). Sales Tax Act, 1990 and Rules made thereunder; (c). Federal Excise Act, 2005 andRules made thereunder; (d). Wealth Tax Act, 1963 (Repealed) and (e). Finance Act, 1989 (Act No. V of 1989), as amended from time to time. (f) Worker Welfare Fund Ordinance, 1971.	a) All cases of persons falling in the civil districts of D.I. Khan, Tank, FR Tank, South Waziristan Agency, North Waziristan Agency, Bannu, FR Bannu, LakkiMarwat, FR LakkiMarwat, Karak, Kohat, FR Kohat, Hangu,Kurram Agency &Orakzai Agency, not conferred upon any other Commissioner Inland Revenue; b) All cases of persons deriving income from salary, falling in the civil districtsmentioned in (a) above, not conferred upon any other zone of RTO, Peshawar; c) Monitoring and enforcement of withholding taxes under the provisions of the laws and rules within the territorial limits conferred upon, as mentioned in column (4) against S.No.05 of the

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			Table. d) 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, Peshawar.	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 thereunder; (b). Sales Tax Act, 1990 and Rules thereunder; (c). Federal Excise Act, 2005 andRules thereunder; (d). Wealth Tax Act, 1963 (Repealed) and (e). Finance Act, 1989 (Act No. V of 1989), as amended from time to time. 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	a) 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 territorial limits of civil district Peshawar, other than those conferred upon, to any other Zone of RTO, Peshawar. 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.

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		Sr.No.(a) to (e) above.	
06.	Commissioner Inland Revenue [Information Processing Division (IPD), Tax Facilitation Division (TFD) and HRM], RTO, Peshawar.	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 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	1) All cases or classes of cases or persons or classes of persons or areas assigned to Regional Tax Office, Peshawar. 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, Peshawar.

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		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)
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Distribution:
1. SAto Chairman, FBR.
2. All Members, FBR.
3. Chief Commissioners(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)