

TO BE PUBLISHED IN THE GAZETTE OF PAKISTAN

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

F.No.57(2)Jurisdiction/2016/118923-R

Islamabad, the 29th September, 2017

NOTIFICATION

(Inland Revenue Operation Wing, FBR)

Subject:-

**JURISDICTION OF CHIEF COMMISSIONER AND COMMISSIONERS INLAND
REVENUE, CORPORATE REGIONAL TAX OFFICE, LAHORE**

In exercise of the powers conferred under section 209 of Income Tax Ordinance, 2001, Section 30 and section 31 of the Sales Tax Act, 1990, Section 29 of the Federal Excise Act, 2005, and in partial modification of Board's jurisdiction Order No. dated 21.07.2016, and in continuation of Board's order No. 6(147)Jurisdiction/2017/48775-R dated 18.04.2017, the jurisdiction of Chief Commissioner Corporate Regional Tax Office, Lahore is as under:-

- i) The Chief Commissioner Corporate RTO, Lahore, shall exercise the powers and perform function under Income Tax Ordinance, 2001, the Sales Tax Act, 1990, the Federal Excise Act, 2005, section 7 of Finance Act, 1989 (V of 1989), Wealth Tax Act, 1963 (Repealed) read with section 3 of the Finance Act, 2003 (I of 2003), and Workers Welfare Fund Ordinance, 1971, in respect of the persons or classes of persons or cases or classes of cases as mentioned in column (4) of 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 October 01, 2017.

TABLE

S. No.	Commissioner Inland Revenue	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
01.	Commissioner Inland Revenue (Zone-I), Corporate RTO, Lahore	The Commissioner Inland Revenue shall exercise powers and perform functions as conferred under: (a) Income Tax Ordinance, 2001, and Rules made there under; (b) The Sales Tax Act, 1990 and Rules made there under; (c) The Federal Excise Act, 2005 and Rules made there under; (d) Section 7 of the Finance Act, 1989 (Act No. V of 1989), as	1. All cases or classes of cases, persons or classes of persons of corporate sector falling within the limits of civil Districts of Lahore, Kasur, Sheikhpura & Nankana Sahib of the Province of Punjab, other than the cases assigned to LTU, Lahore, RTO-II, Lahore or any other zone of Corporate RTO, Lahore whose names begin with alphabet 'A' 'B' 'E' 'F' 'G' & 'H'. 2. All cases of Directors of companies as specified in paragraph 1 above. 3. Monitoring and Enforcement of taxpayers

		amended from time to time (e) Workers Welfare Fund Ordinance, 1971.	under the Provisions of the laws and rules (specified in Column 3 of the table) in respect of all withholding agents existing in the jurisdiction of Zone-I of Corporate RTO, Lahore. 4. All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs 1, 2, & 3 above. 5. Cases or classes of cases or persons or classes of persons or areas specifically assigned by FBR / Chief Commissioner from time to time.
2.	Commissioner Inland Revenue (Zone-II), Corporate RTO, Lahore	The Commissioner Inland Revenue shall exercise powers and perform functions as conferred under: (a) Income Tax Ordinance, 2001, and Rules made there under; (b) The Sales Tax Act, 1990 and Rules made there under; (c) The Federal Excise Act, 2005 and Rules made there under; (d) Section 7 of the Finance Act, 1989 (Act No. V of 1989), as amended from time to time (e) Workers Welfare Fund Ordinance, 1971.	1. All cases or classes of cases, persons or classes of persons of corporate sector falling within the limits of civil Districts of Lahore, Kasur, Sheikhupura & Nankana Sahib of the Province of Punjab, other than the cases assigned to LTU, Lahore, RTO-II, Lahore or any other zone of Corporate RTO, Lahore whose names begin with alphabet 'I' 'J' 'K' 'L' 'M' & 'N'. 3. Manufacturing companies of Auto and Auto parts and directors thereof, 4. All cases of Directors of companies as specified in paragraph 1 and 2 above. 5. Monitoring and Enforcement of taxpayers under the Provisions of the laws and rules (specified in Column 3 of the table) in respect of all withholding agents existing in the jurisdiction of Zone-II of Corporate RTO, Lahore. 6. All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs 1, 2, & 3 above. 7. Cases or classes of cases or persons or classes of persons or areas specifically assigned by FBR / Chief Commissioner from time to time.
3.	Commissioner Inland Revenue (Zone-III), Corporate RTO, Lahore	The Commissioner Inland Revenue shall exercise powers and perform functions as conferred under: (a) Income Tax Ordinance, 2001, and Rules made there under; (b) The Sales Tax Act, 1990 and	1. All cases or classes of cases, persons or classes of persons of corporate sector falling within the limits of civil Districts of Lahore, Kasur, Sheikhupura & Nankana Sahib of the Province of Punjab, other than the cases assigned to LTU, Lahore, RTO-II, Lahore or any other zone of Corporate RTO, Lahore whose names begin with alphabet 'R' 'S'

		Rules made there under; (c) The Federal Excise Act, 2005 and Rules made there under; (d) Section 7 of the Finance Act, 1989 (Act No. V of 1989), as amended from time to time (e) Workers Welfare Fund Ordinance, 1971.	'T' 'U' 'V' 'W' 'X' 'Y' & 'Z'. 2. All cases of Directors of companies as specified in paragraph 1 above. 3. Monitoring and Enforcement of taxpayers under the Provisions of the laws and rules (specified in Column 3 of the table) in respect of all withholding agents existing in the jurisdiction of Zone-III of Corporate RTO, Lahore. 4. All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs 1, 2, & 3 above. 5. Cases or classes of cases or persons or classes of persons or areas specifically assigned by FBR / Chief Commissioner from time to time.
4.	Commissioner Inland Revenue (Zone-IV), Corporate, RTO, Lahore	The Commissioner Inland Revenue shall exercise powers and perform functions as conferred under: (a) Income Tax Ordinance, 2001, and Rules made there under; (b) The Sales Tax Act, 1990 and Rules made there under; (c) The Federal Excise Act, 2005 and Rules made there under; (d) Section 7 of the Finance Act, 1989 (Act No. V of 1989), as amended from time to time (e) Workers Welfare Fund Ordinance, 1971.	1. All cases or classes of cases, persons or classes of persons (Corporate and non-Corporate) whose place of business or registered office (as the case may be) is situated within the limits of civil Districts of Lahore, Kasur, Sheikhpura & Nankana Sahib of the Province of Punjab, other than the cases assigned to LTU, Lahore, RTO-II, Lahore or any other zone of Corporate RTO, Lahore which are engaged in the following businesses / activities: a) Steel Casting, Steel Re-Rolling, Steel Melting and Steel pipe manufacturing. Provided that the cases belonging to the District of Okara shall automatically stand deleted from above para upon accession of same with any RTO other than RTO-II, Lahore 2. All Cases or classes of cases, persons or classes of person of corporate sector filling within within the limits of civil Districts of Lahore, Kasur, Sheikhpura, & Nankana Sahib of the Province of Punjab, other than the cases assigned to LTU, Lahore, RTO-II, Lahore or any other zone of Corporate RTO, Lahore, Which are engaged in the following businesses / activities or falling in the following categories: a) Non-residents; b) Pay Phone Companies; and

			c) Members of Lahore Stock Exchange. 3. All cases or classes of cases, persons or classes of persons of corporate sector falling within the limits of civil District of Lahore, Kasur, Sheikhpura & Nankana Sahib of the Province of Punjab, other than the cases assigned to LTU, Lahore, RTO-II, Lahore or any other zone of Corporate RTO, Lahore whose names begin with alphabet "C" and "D". 4. All cases classes of cases or persons or classes of persons or areas falling within the jurisdiction of Corporate RTO, Lahore only for the purpose of exercising such powers and discharge such duties as are conferred under the provisions of Wealth Tax Act, 1963 (Repealed).. 5. All Cases of Members of AOP and Directors of companies as specified in paragraph 1, 2, 3 and 4 above. 6. Monitoring and Enforcement of taxpayer under the Provisions of the laws and rules (specified in Column 3 of the table) in respect of all withholding agents existing in the jurisdiction of Zone-IV of Corporate RTO, Lahore. 7. All cases of statutory agents / representatives assessable under section 172 and 173 of the Income Tax Ordinance 2001 as specified in paragraphs 1, 2, 3, 4 and 5 above. 8. Cases or classes of cases or person or classes of persons or areas specifically assigned by FBR / Chief Commissioner from time to time.
5.	Commissioner Inland Revenue (Zone-V), Corporate RTO, Lahore	The Commissioner Inland Revenue shall exercise powers and perform functions as conferred under: (a) Income Tax Ordinance, 2001, and Rules made there under;	1. All cases or classes of cases, persons or classes of persons of corporate sector falling within the limits of civil Districts of Lahore, Kasur, Sheikhpura & Nankana Sahib of the Province of Punjab, other than the cases assigned to LTU, Lahore, RTO-II, Lahore or any other zone of Corporate RTO, Lahore

		(b) The Sales Tax Act, 1990 and Rules made there under; (c) The Federal Excise Act, 2005 and Rules made there under; (d) Section 7 of the Finance Act, 1989 (Act No. V of 1989), as amended from time to time (e) Workers Welfare Fund Ordinance, 1971.	which are engaged in the following businesses / activities: a) Trusts & Non-Profit Organizations; b) Security Services; c) Marriage Halls, Lawns, Caterers and related services; d) General Sales Agencies of foreign airlines, Private Hajj Group Organizers and Travel Agents; e) Real Estate Developers, Dealers, Builders and Cooperative Housing Societies; f) Beverages manufacturing; g) Poultry Farms, Hatcheries, Poultry feed manufacturing; h) Pharmaceutical manufactures; i) Petrol Pumps / CNG Stations; j) Manufacturing of Paper & Board; k) Manufacturing of Oil & Ghee; and l) Contractors. 2. All cases of Directors of companies / trustees as specified in paragraph 1 above. 3. Monitoring and Enforcement of taxpayers under the Provisions of the laws and rules (specified in Column 3 of the table) in respect of all withholding agents existing in the jurisdiction of Zone-V of Corporate RTO, Lahore. 4. All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs 1, 2, & 3 above. 5. Cases or classes of cases or persons or classes of persons or areas specifically assigned by FBR / Chief Commissioner from time to time.
6.	Commissioner Inland Revenue (Zone-VI), Corporate RTO,	The Commissioner Inland Revenue shall exercise powers and perform functions as conferred under:	1. All cases or classes of cases, persons or classes of persons of corporate sector falling within the limits of civil Districts of Lahore, Kasur, Sheikhpura & Nankana Sahib of the

Lahore	(a) Income Tax Ordinance, 2001, and Rules made there under; (b) The Sales Tax Act, 1990 and Rules made there under; (c) The Federal Excise Act, 2005 and Rules made there under; (d) Section 7 of the Finance Act, 1989 (Act No. V of 1989), as amended from time to time (e) Workers Welfare Fund Ordinance, 1971.	Province of Punjab, other than the cases assigned to LTU, Lahore, RTO-II, Lahore or any other zone of Corporate RTO, Lahore which are engaged in following businesses / activities: a) IPPs Power Generation, Distribution and Transmission; b) Hotels and Restaurants; c) Communication and IT Industries; d) Communication Banks, Non-Banking Financial Institutions, Investment Banks including Investment Companies, Insurance Companies; e) Mutual Funds, Participation Funds, Modarabas, Leasing Companies, RIETS; f) Electronic media including Radio/TV Channels and Cable Operators; g) Advertising Agencies / Companies, Advertising Agents, Advertisers; h) Print Media, newspaper, publishers; i) Lawyers, Advocates, Chartered Accountants, Consultants, architects and Engineers; j) Education / Training / Vocational institutions; k) Hospital, Clinics, Labs, Diagnostic Centers, X-Ray Centers, CT Scan Centers, MRI Centers, Ultrasound Centers etc; 2. All cases or classes of cases, persons or classes of persons of corporate sector falling within the limits of civil Districts of Lahore, Kasur, Okara, Sheikhpura & Nankana Sahib of the Province of Punjab, other than the cases assigned to LTU, Lahore, RTO-II, Lahore or any other zone of Corporate RTO, Lahore whose names begin with alphabet 'O' 'P' & 'Q'. 3. All cases of Directors of companies as specified in paragraph 1 and 2 above. 4. Monitoring and Enforcement of taxpayers
--------	--	--

			under the Provision of the laws and rules (specified in Column 3 of the table) in respect of all withholding agents existing in the jurisdiction of Zone-VI of Corporate RTO, Lahore. 5. All cases of statutory agents / representatives assessable under section 172 and 173 of the income Tax Organizes 2001 as specified in paragraphs 1, 2, & 3 above. 6. Cases or classes of cases or persons or classes of persons or areas specifically assigned by FBR / Chief Commissioner from time to time.
7.	Commissioner Inland Revenue (Zone-VII), Corporate RTO, Lahore	The Commissioner Inland Revenue shall exercise powers and perform functions as conferred under: (a) Income Tax Ordinance, 2001, and Rules made there under; (b) The Sales Tax Act, 1990 and Rules made there under; (c) The Federal Excise Act, 2005 and Rules made there under; (d) Section 7 of the Finance Act, 1989 (Act No. V of 1989), as amended from time to time (e) Workers Welfare Fund Ordinance, 1971.	1. All cases or classes of cases, persons or classes of persons (Corporate and non-Corporate) whose place of business or registered office (as the case may be) is situated within the limits of civil Districts of Lahore, Kasur, Sheikhpura & Nankana Sahib of the Province of Punjab, other than the cases assigned to LTU, Lahore, RTO-II, Lahore or any other zone of Corporate RTO, Lahore which are engaged in the following businesses / activities: a) Textile products wearing apparel, Garments, Fabric & made ups of manmade fibers, wool, silk & cotton including spinning, wearing, sizing, calendaring, bleaching, dyeing, blending, scouring, mercerizing, printing, knitting & other allied processes. Terry Towels and other made ups and all the cases of Woolen Mills; b) Carpets c) Tanneries and Leather Goods d) Surgical Goods; and e) Sports Goods 2. All Cases of individuals, member of AOP and directors of companies as specified in paragraph 1 above. 3. All cases of statutory agents / representatives assessable under section 172 and 173 of the Income Tax Ordinance 2001 as specified in paragraphs 1 and 2 above. 4. Cases or classes of cases or person or classes of persons or areas specifically assigned by FBR / Chief Commissioner (from time to time).

8.	Commissioner Inland Revenue (Information Processing and TFD and HRM), Corporate RTO, Lahore	a) Maintenance of physical and electronic records; b) Receipt of communication from Tax Facilitation Division (TFD), Enforcement Division, Legal Division, Audit Division 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 of demand; and f) Storage of information, documents, statements, returns and all other communications received from other Divisions, 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	1. All cases or classes of cases or persons or classes of persons areas assigned to Corporate RTO, Lahore. 2. Powers and functions specified in (j) to (u) of Column-3 of S.No.06 of the table in respect of all Officers / Officials posted in Corporate RTO, Lahore.
----	---	--	---

		development of staff maintenance of easily retrievable employs; data detailed as under: k) Posting of Officers / Officials (BS 1-18) in the RTO with the approval of Chief Commissioner. l) Career Planning. m) Help line management in identifying HR needs. n) Maintenance employees' profiles and personal files. o) Development of job descriptions. p) Positive attitude building. q) Regulation of performance related pecuniary incentives. r) Training and development according to training need analysis. s) Coordination with FBR on various HRM areas. t) Initiation of disciplinary proceedings, processing and finalization thereof. u) Monitoring and implementation performance appraisal system.	
--	--	---	--


(AFTAB ALAM)
 Chief IR (Operations-I)

The Manager,
 Printing Corporate of Pakistan.
Islamabad.

Distribution:

1. SA to Chairman, FBR
2. All Members, FBR.
3. All Chief Commissioner(s) Inland Revenue, LTUs/RTOs.
4. Director General IR (I&I), Islamabad.
5. Director General IR (Withholding), Islamabad.
6. Director General IR (Internal Audit), Islamabad.
7. Chief (IR-Revenue & Operations), FBR, (HQ) Islamabad.
8. Secretary (Automation & Registration) For Action as per Rules 8(3) of the Sales Tax Rules 2006.
9. CEO, PRAL, Islamabad for making necessary changes on the e-portal.
10. Second Secretary (IT) FRB, (HQ) Islamabad for updating the data bases.


(AFTAB ALAM)
 Chief IR (Operations-I)