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

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE
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F.No.57(2)Jurisdiction/2016/ 118921-R   Islamabad, the 29th September, 2017

NOTIFICATION
(Inland Revenue Operations Wing, FBR)

Subject: - JURISDICTION OF CHIEF COMMISSIONER AND COMMISSIONERS INLAND REVENUE, REGIONAL TAX OFFICE-II, 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 supersession of all earlier orders or notifications of the Board in respect of Jurisdiction, the Federal Board of Revenue is pleased to direct that:-

i) The Chief Commissioner RTO-II, Lahore, shall exercise the powers and perform functions 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Sales Tax Act, 1990, the Federal Excise Act, 2005, section 7 of Finance Act, 1989 (V of 1989), Wealth Tax Act, 1963 (Repealed) read with section 3 of the Finance Act, 2003 (I of 2003), Workers Welfare Fund Ordinance, 1971, and Income Support Levy Act, 2013 in respect of the persons or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), RTO-II, Lahore.	The Commissioner Inland Revenue shall exercise powers and perform functions as conferred under:	1. All cases or classes of cases or persons or classes of persons of Non-Corporate sector other than the cases assigned to LTU, Lahore, Corporate RTO, 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 (f). Wealth Tax Act, 1963 (Repealed); (g). Income Support Levy Act, 2013;	or any other zone of RTO-II, Lahore falling within the Civil Districts of Kasur, Sheikhupura and Nankana Sahab of the Province of Punjab. 2. All cases or classes of cases or persons or classes of persons of Non-Corporate sector other than the cases assigned to LTU, Lahore, Corporate RTO, Lahore or any other zone of RTO-II, Lahore falling within the territorial jurisdiction of Nishter Town of Civil District of Lahore of the Province of the Punjab. 3. All cases or classes of cases or persons or classes of persons falling within the jurisdiction of Zone-I, RTO-II, Lahore, for the purpose of exercising such powers and discharge such duties as are conferred under the provisions of Wealth Tax Act, 1963 (Repealed). 4. All cases of Civilian employees of Federal/Provincial Government, paid by the AGPR, Sub-offices, and AG Punjab/Government of Punjab, employees of Banks, Private and Public Limited Companies, Corporations, Authorities, Non-profit Organizations/Non-Government Organizations and other persons, whose place of employment is in the Civil Districts of Kasur, Sheikhupura and Nankana Sahab of the Province of Punjab 5. All cases of individuals, members of AOP as specified in paragraph 1, 2, 3 & 4 above 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, 4 & 5 above. 7. 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 Zone-I of RTO-II, Lahore. 8. Cases or classes of cases or persons or classes of persons or areas specifically assigned by FBR/Chief Commissioner from time to time
02.	Commissioner Inland Revenue (Zone-II), RTO-II, 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). The Wealth Tax Act, 1963 (Repealed) (f) Workers Welfare Fund Ordinance, 1971. (g) Income Support Levy Act, 2013;	1. All cases or classes of cases or persons or classes of persons of Non-Corporate sector other than the cases assigned to LTU, Lahore, Corporate RTO, Lahore or any other zone of RTO-II, Lahore falling within the territorial jurisdiction of Gulberg Town, Lahore Cantt, Walton Cantt, and Defence Housing Authority of Civil District of Lahore of the Province of the Punjab. 2. All cases or classes of cases, persons or classes of persons of non-corporate sector falling within the limits of civil District of Lahore of the Province of Punjab, other than the cases assigned to LTU, Lahore, Corporate RTO, Lahore or any other zone of RTO-II, Lahore, which are engaged in the following businesses /activities or falling in the following categories: a) Educational / Training / Vocational Institutions; and b) Doctors, Hakeems, Homeopathic Doctors, Hospitals, Clinics, Labs, Diagnostic Centers, X-Ray Centers, CT Scan Centers, MRI Centers, Ultrasound Centers etc. 3. All cases of individuals, members of AOP as specified in paragraph 1 & 2 above

			4. All cases of Civilian employees of Federal/Provincial Government, paid by the AGPR, Sub-offices, and AG Punjab/Government of Punjab, employees of Banks, Private and Public Limited Companies, Corporations, Authorities, Non-profit Organizations/Non-Government Organizations and other persons, whose place of employment is in the Civil District of Lahore of the Province of the Punjab. 5. Cases of persons deriving income from salary falling under the following categories. i. All persons being employees of Water and Power Development Authority/PEPCO whose place of posting is in Civil Districts of Lahore of the Province of Punjab; ii. Employees of Bata Shoe Company Limited, stationed anywhere in Pakistan; iii. All employees of the Government and Private Educational Institutions falling within Civil District of Lahore of the Province of the Punjab; iv. All Employees of Pakistan Railways stationed anywhere in Pakistan; v. All Employees of Pakistan Postal Corporation and Pakistan Telecommunication Corporation Limited stationed anywhere in Pakistan; vi. All Employees of Public works, Irrigation, Public Health and Engineering Departments under the audit control of the Accountant General Punjab, Lahore;

			vii. All Employees of the Military Accounts Department who are under the audit control of the controller of military accounts Lahore; viii. Employees of Church Missionary Society, Church of England, Zanana Missionary Society and Church and Mission of Central Council of the church missionary society posted anywhere in Pakistan; ix. Employees of the Pakistan mission of the Presbyterian Church of the United States of America posted in the province of Punjab; and x. Employees of Sui Northern Gas Pipelines Limited, Lahore stationed anywhere in Pakistan. 6. All cases or classes of cases or persons or classes of persons falling within the jurisdiction of RTO-II, Lahore (except Zone-I of RTO-II, 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). 7. 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, 4, 5 and 6 above. 8. Cases or classes of cases or persons or classes of persons or areas specifically assigned by FBR/Chief Commissioner from time to time.
03.	Commissioner Inland Revenue (Zone-III), RTO-II, Lahore.	The Commissioner Inland Revenue shall exercise powers and perform functions as conferred under: (a). Income Tax Ordinance, 2001,	1. All cases or classes of cases or persons or classes of persons of Non-Corporate sector other than the cases assigned to LTU, Lahore, Corporate RTO, Lahore or any other zone of RTO-II,

		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 (f) Income Support Levy Act, 2013;	Lahore falling within the territorial jurisdiction of Wahga Town, Aziz Bhatti Town & Ravi Town of Civil District of Lahore of the Province of the Punjab. 2. All cases or classes of cases, persons or classes of persons of non-corporate sector falling within the limits of civil District of Lahore of the Province of Punjab, other than the cases assigned to LTU, Lahore, Corporate RTO, Lahore or any other zone of RTO-II, Lahore, which are engaged in the following businesses /activities or falling in the following categories: a) Non-residents; b) Real Estate Developers and Builders c) Contractors; d) General Sales Agencies of foreign airlines, Private Hajj Group Organizers and Travel Agents; e) Security Services; and f) Lawyers, Advocates, Chartered Accountants, Consultants, Architects and Engineers. 3. All cases of individuals, members of AOP as specified in paragraph 1 & 2 above 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
04.	Commissioner Inland Revenue	The Commissioner Inland Revenue shall exercise powers	1. All cases or classes of cases or persons or classes of persons of

	(Zone-IV), RTO-II, Lahore.	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 (f). Income Support Levy Act, 2013;	Non-Corporate sector other than the cases assigned to LTU, Lahore, Corporate RTO, Lahore or any other zone of RTO-II, Lahore falling within the territorial jurisdiction of Data Gunj Bux Town and Shalimar Town of Civil District of Lahore of the Province of Punjab. 2. All cases or classes of cases, persons or classes of persons of non-corporate sector falling within the limits of civil District of Lahore of the Province of Punjab, other than the cases assigned to LTU, Lahore, Corporate RTO, Lahore or any other zone of RTO-II, Lahore, which are engaged in the following businesses /activities: a) Marriage Halls, Lawns, Caterers and related services; b) Beverage Manufacturers; c) Poultry Farms, Hatcheries, & Manufacturers of Poultry feed; d) Pharmaceutical Manufacturers; e) Petrol Pumps/CNG Stations; f) Paper & Board Manufacturers; and g) Oil & Ghee Manufacturers. 3. All cases of individuals, members of AOP, trustees as specified in paragraph 1 & 2 above 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

05.	Commissioner Inland Revenue (Zone-V), RTO-II, 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 (f). Income Support Levy Act, 2013;	1. All cases or classes of cases or persons or classes of persons of Non-Corporate sector other than the cases assigned to LTU, Lahore, Corporate RTO, Lahore or any other zone of RTO-II, Lahore falling within the territorial jurisdiction of Samanabad Town and Allama Iqbal Town of Civil District of Lahore of the Province of Punjab. 2. All cases or classes of cases, persons or classes of persons of non-corporate sector falling within the limits of civil District of Lahore of the Province of Punjab, other than the cases assigned to LTU, Lahore, Corporate RTO, Lahore or any other zone of RTO-II, Lahore, which are engaged in the following businesses/activities: a) Hotels and Restaurants; b) Electronic media including Radio/TV Channels and Cable Operators; c) Advertising Agencies /Companies, Advertising Agents, Advertisers; d) Print Media, newspapers, publishers; e) Communication and IT Industries; and f) Auto and Auto parts Manufacturers; 3. All cases of individuals, members of AOPs as specified in paragraph 1 & 2 above 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
06.	Commissioner Inland Revenue (Withholding Taxes), RTO-II, Lahore	The Commissioner Inland Revenue 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 made there under; (c) Federal Excise Act, 2005 and Rules made there under; (d) Finance Act, 1989 (Act No. V of 1989), as amended from time to time; and (e) Worker Welfare Fund Ordinance 1971, including inter alia: 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 exercise provisions of for recovery of tax or penalty under the	1. 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 falling in the limits of the civil districts of Lahore in the Province of Punjab, other than those having jurisdiction in LTU, Lahore or Corporate RTO, Lahore.

		provisions of Income Tax Ordinance, 2001,Sales tax Act, 1990, Federal Excise Act, 2005 and Rules made there under; vii) 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 made there under; viii) Legal Matters including FTO regarding powers and functions mentioned above.	
07.	Commissioner Inland Revenue (Information Processing/ TFD and HRM), RTO-II, Lahore.	a) Maintenance of physical and electronic records; b) Receipt of communication from Tax Facilitation Division (TFD), 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.	1. All cases or classes of cases or persons or classes of persons or areas assigned to RTO-II, Lahore. 2. Powers and functions specified in Sr. No. (j) of column (3) in respect of all Officers / Officials posted in RTO-II, Lahore.

		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. xi. Monitoring and implementation performance appraisal system.	
08.	Commissioner Inland Revenue (Broadening of Tax Base), RTO-II, Lahore.	The Commissioner Inland Revenue shall exercise powers and functions as assigned in: (a) The Income Tax Ordinance, 2001 and Rules made there under; (b) The Sales Tax Act, 1990 and Rules made there under; and (c) The Federal Excise Act, 2005 and Rules made there under.	Broadening of Tax Base in respect of all unregistered persons falling in the civil districts of Lahore Division in the Province of Punjab, who are liable to be registered or furnish their returns or have been identified on the basis of information available/collected for broadening of tax base.

(AFTAB ALAM)
Chief IR (Operations-I)

The Manager,
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Islamabad.

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6. Director General IR (Internal Audit), Islamabad.
7. Chief (IR-Revenue & Operations), FBR, (HQ) Islamabad.
8. Secretary (Automation & Registration) for action as per Rule 8(3) of the Sales Tax Rules 2006.
9. CEO, PRAL, Islamabad for making necessary changes on the e-portal.
10. Second Secretary (IT) FBR, (HQ) Islamabad for updating the data bases.

(AFTAB ALAM)
Chief IR (Operations-I)