

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

F.No.57(2)Jurisdiction/2017/113483-R

Islamabad, the 19th September, 2017

NOTIFICATION

(Inland Revenue Operations Wing, FBR)

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

In exercise of the powers conferred under section 209 of the Income Tax Ordinance, 2001 (hereinafter read as 'Ordinance'), 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 Corporate RTO, Karachi, shall exercise the powers and perform functions under the Income Tax Ordinance, 2001, Sales Tax Act, 1990, Federal Excise Act, 2005, section 7 of the Finance Act, 1989 (V of 1989) and Wealth Tax Act, 1963 (Repealed) read with section 3 of the Finance Act 2003 (I of 2003) and Workers Welfare Fund Ordinance, 1971, in respect of the persons or classes of persons or cases or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 perform 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 with immediate effect.

TABLE

S.#	Commissioner Inland Revenue	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
01.	Commissioner Inland Revenue (Zone -I), Corporate RTO, Karachi.	The Commissioner Inland Revenue shall exercise powers and perform functions 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	(a) All cases of companies of following sectors other than those specifically assigned to LTU/LTU-II, Karachi whose place of business is situated in the areas, falling within the limits of former Civil Division Karachi of the Province of Sindh:- i) Manufacturer, Importer and Exporter of ghee, oil, and fat;

		made there under; (d) Wealth Tax Act, 1963 (Repealed); (e) Finance Act, 1989 (Act No. V of 1989), as amended from time to time; and (f) Worker Welfare Fund Ordinance 1971.	ii) Mutual Funds, Participation Funds, Modarabas, Leasing Companies, Trusts and RIETS; and iii) Pakistan Mercantile Exchange; and iv) Members, Brokers, and Agents of Pakistan Stock Exchange and Pakistan Mercantile Exchange. v) Manufacturer, Importer and Exporter of Chemical products vi) Any other sector of companies not assigned to LTU/LTU-II, Karachi or any other Zone of Corporate RTO, Karachi whose name begins with Alphabet "T". (b) All cases of Non-Residents other than those specifically assigned to LTU/LTU-II, Karachi or any other RTO/Zone. (c) All cases or classes of cases, persons or classes of persons (Corporate or Non-corporate) whose place of business or registered office, as the case may be, is situated in the areas falling within the limits of former civil division of Karachi, other than those specifically assigned to LTU/LTU-II Karachi or any other RTO/Zone: i) Manufacturer of Iron, steel casting, re-rolling, melting and steel pipe . ii) All cases of Non-Profit Organizations/Charitable Institutions/Trusts. (d) Directors of all companies/ trustees falling in jurisdiction of Zone-I of Corporate RTO, Karachi. (e) 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-I of Corporate RTO, Karachi. (f) All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs herein above. (g) Cases or classes of cases or persons or classes of persons or areas assigned specifically by FBR/ Chief Commissioner from time to time.
--	--	---	--

02.	Commissioner Inland Revenue (Zone -II), Corporate RTO, Karachi.	The Commissioner Inland Revenue shall exercise powers and perform functions 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) Wealth Tax Act, 1963 (Repealed); (e) Finance Act, 1989 (Act No. V of 1989), as amended from time to time; and (f) Worker Welfare Fund Ordinance 1971.	(a) All cases of companies of following sectors other than those specifically assigned to LTU/LTU-II, Karachi whose place of business is situated in the areas, falling within the limits of former Civil Division Karachi of the Province of Sindh:- i) Manufacturer, Importer, and Exporter of Plastic and Plastic Products; ii) Hotels & Restaurants; iii) Sugar and sugar cane products; iv) Health care, Hospitals, Clinics, Labs, Diagnostic Centers, X-Ray Centers, CT Scan Centers, MRI Centers, Ultrasound Centers etc.; and v) Manufacturer, Importer and Exporter of paper, Paper Board & Packaging. vi) Any other sector of companies not assigned to LTU/LTU-II, Karachi or any other Zone of Corporate RTO, Karachi whose name beings with Alphabets "F to K". (b) Directors of all companies falling in jurisdiction of Zone-II of Corporate RTO, Karachi. (c) Monitoring and Enforcement of tax payers 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, Karachi. (d) All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs herein above. (e) Cases or classes of cases or persons or classes of persons or areas assigned specifically by FBR/Chief Commissioner from time to time.
03.	Commissioner Inland Revenue (Zone-III), Corporate RTO, Karachi.	The Commissioner Inland Revenue shall exercise powers and perform functions 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;	(a) All cases of companies of following sectors other than those specifically assigned to LTU/LTU-II, Karachi whose place of business is situated within the limits of former Civil Division Karachi of the Province of Sindh:- i) Commercial Banks, Non-Banking Financial Institutions, Investment Banks including Investment Companies, Security Companies/Agencies, Insurance

		(d) Wealth Tax Act, 1963 (Repealed); (e) Finance Act, 1989 (Act No. V of 1989), as amended from time to time; and (f) Worker Welfare Fund Ordinance 1971.	Companies; ii) Educational/Training/Vocational Institutions; iii) Builders, Real Estate developers and Co-operative Housing Societies; iv) Manufacturer, Exporter, and Importer of Auto and Auto Parts; and v) Any other sector of companies not assigned to LTU/LTU-II, Karachi or other Zone of Corporate RTO Karachi whose name begins with alphabet A to E. (b) Directors of all companies and AOPs falling in jurisdiction of Zone-III of Corporate RTO, Karachi. (c) Monitoring and Enforcement of tax payers 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, Karachi. (d) All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs herein above. (e) Cases or classes of cases or persons or classes of persons or areas assigned specifically by FBR/Chief Commissioner from time to time.
04.	Commissioner Inland Revenue (Zone -IV), Corporate RTO, Karachi.	The Commissioner Inland Revenue shall exercise powers and perform functions 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) Wealth Tax Act, 1963 (Repealed); (e) Finance Act, 1989 (Act No. V of 1989), as amended from time to time; and (f) Worker Welfare Fund Ordinance 1971.	(a) All cases of companies of following sectors other than those specifically assigned to LTU/LTU-II, Karachi whose place of business is situated in the areas, falling within the limits of former Civil Division Karachi of the province of Sindh:- i) Architects, Engineers and Consultants; ii) Advertising agencies, Production houses (film/ drama/TV commercials & voice over etc); iii) Print media, Newspaper publishers, Electronic media/ TV, Radio broadcasting channels and Cable Operators; iv) Communication and IT industries; v) All cases of airlines, operation of air transport, leasing of aircrafts, shipping/shipping agents and maritime transport operation of ships and owners and charterer of ships;

			vi) Travel agents, General sales agencies of foreign airlines or travel agencies and Private Hajj Organizers/Operators. (b) Any other sector of companies not assigned to LTU/LTU-II, Karachi or other Zone of Corporate RTO Karachi whose name begins with alphabet L to M. (c) Directors of all companies falling in jurisdiction of Zone-IV of Corporate RTO, Karachi. (d) 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 the jurisdiction of Zone-IV of Corporate RTO, Karachi. (e) All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs herein above. (f) Cases or classes of cases or persons or classes of persons or areas assigned specifically by FBR/Chief Commissioner from time to time.
05.	Commissioner Inland Revenue (Zone -V), Corporate RTO, Karachi.	The Commissioner Inland Revenue shall exercise powers and perform functions 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) Wealth Tax Act, 1963 (Repealed); (e) Finance Act, 1989 (Act No. V of 1989), as amended from time to time; and (f) Worker Welfare Fund Ordinance 1971.	(a) All cases of companies of following sectors other than those specifically assigned to LTU/LTU-II, Karachi whose place of business is situated in the areas, falling within the limits of former Civil Division Karachi of the province of Sindh:- i) Drugs/medical/pharmaceutical companies; ii) Manufacturer, Importer and Exporter of food, dairy and beverages; iii) Security services; and iv) Exploration, production refining, blending, distribution of petroleum including natural gases or extraction of mineral deposits, etc. v) All cases of Money Changers / Forex Dealers other than those specifically assigned to LTU/LTU-II, Karachi whose place of business is situated in the areas, falling within the limits of former Civil Division Karachi of Province of Sindh. (b) Any other sector of companies not assigned to LTU/LTU-II, Karachi or other Zone of Corporate RTO Karachi whose

			name begins with alphabets N to S & "U to Z". (c) Directors of all companies falling in jurisdiction of Zone-V of Corporate RTO, Karachi. (d) 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 the jurisdiction of Zone-V of Corporate RTO, Karachi. (e) All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs herein above. (f) Cases or classes of cases or persons or classes of persons or areas assigned specifically by FBR / Chief Commissioner from time to time.
06.	Commissioner Inland Revenue (Zone –VI), Corporate RTO, Karachi.	The Commissioner Inland Revenue shall exercise powers and perform functions 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) Wealth Tax Act, 1963 (Repealed); (e) Finance Act, 1989 (Act No. V of 1989), as amended from time to time; and (f) Worker Welfare Fund Ordinance 1971.	(a) All cases or classes of cases, persons or classes of persons (Corporate & Non-Corporate) of following sectors other than those specifically assigned to LTU/LTU-II, Karachi, Corporate RTO, Karachi or RTO-III, Karachi, or any other zone of RTO-II, Karachi whose place of business is situated in the areas falling within the limits of former Baldia Town, Jamshed Town, Kiamari Town, Lyari Town, Liaquatabad Town, Orangi Town, Saddar Town, SITE Town and within the limits of Clifton Cantonment, Karachi Cantonment, Kiamari Cantonment, and Manora Cantonment: i) Manufacturer, Exporter, Importer, distributor/wholesaler and retailer of Textiles and Textile products & Fabrics including Ginning, Spinning, Sizing, Weaving, Bleaching, Dyeing, Printing, Calendaring, Mercerizing & other allied processes etc whose names begin with alphabet A to Z; ii) Manufacturer, Importer, Exporter, distributor/wholesaler and retailer of Garments, Terry Towels and other made ups whose names begin with alphabet A to Z; iii) Manufacturer, Importer, Exporter, distributor/wholesaler and retailer of Carpets whose names begin with alphabet A to Z;

			iv) Manufacturer, Importer, Exporter, distributor/wholesaler and retailer of Surgical Goods and Sports Goods whose names begin with alphabet A to Z; v) Manufacturer, importer, exporter, distributor/wholesaler of leather goods & leather garments including leather tanneries whose names begin with alphabet A to Z, (b) All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs herein above. (c) Cases or classes of cases or persons or classes of persons or areas assigned specifically by FBR / Chief Commissioner from time to time
07.	Commissioner Inland Revenue (Information Processing and TFD), CRTO, Karachi.	(a) Maintenance of physical and electronic records; (b) Receipt of communication from Tax Facilitation Divisions, 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; (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; (h) Sort and disseminate information, documents, returns, statements and mail mentioned at (a) above, to concerned	All cases or classes of cases, persons or classes of persons or classes of persons or areas falling within the limits of former Civil Division , Karachi and assigned to Corporate RTO, Karachi of the province of Sindh.

		Inland Revenue Authorities; and (i) Communicate assessment orders/ penalty orders and demand notices to taxpayers.	
08	Commissioner Inland Revenue (Human Resource Management Division), Corporate RTO, Karachi.	(a) 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; and xi) Monitoring and implementation performance appraisal stem.	All Officers / Officials posted in Corporate RTO, Karachi.

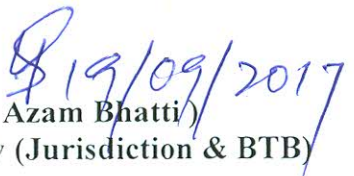

 (Aftab Alam)
 Chief (IR-Operations-I)

The Manager,
 Printing Corporation of Pakistan,
Islamabad.

Distribution:

1. SA to Chairman, FBR (HQ) Islamabad.
2. All Members, FBR (HQ) Islamabad.

3. All Chief Commissioner(s) Inland Revenue, LTUs / RTOs.
4. Director General IR (I & I), (Withholding) and (Internal Audit), Islamabad.
5. All Chief(s) (IR-Operations Wing), FBR (HQ) Islamabad.
6. Chief(s) (IT/Business Domain Team), FBR(HQ), Islamabad for necessary action.
7. SA to Member (IR-Operations), FBR, (HQ) Islamabad.
8. Second Secretary (IT) FBR, (HQ) Islamabad for updating the data base.


(Usman Azam Bhatti)
Second Secretary (Jurisdiction & BTB)