

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

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

F.No.57(2)Jurisdiction/2017/113475-R

Islamabad, the 19th September, 2017.

NOTIFICATION

(Inland Revenue Operations Wing, FBR)

Subject: - JURISDICTION OF CHIEF COMMISSIONER AND COMMISSIONERS INLAND REVENUE, REGIONAL TAX OFFICE-II, 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 the 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 Regional Tax Office-II, 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Sales Tax Act, 1990, Federal Excise Act, 2005, section 7 of the Finance Act, 1989 (V of 1989) and Wealth Tax Act, 1963 (Repealed) read with section 3 of the Finance Act 2003 (I of 2003) and Workers Welfare Fund Ordinance, 1971, in respect of the persons or classes of persons or cases or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, cases or classes of cases and areas as specified in column (4) of the Table below:-

2. This notification shall take immediate effect.

TABLE

S.#	Commissioner Inland Revenue	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
01.	Commissioner Inland Revenue (Zone -I), RTO-II, 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 or classes of cases, persons or classes of persons of Non-Corporate sector including individuals and association of persons (AOPs) 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,

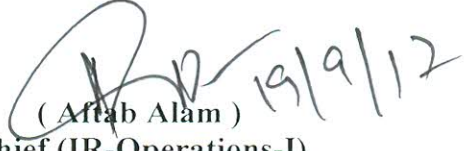
		made there under; (d) Wealth Tax Act, 1963 (Repealed); (e) Worker Welfare Fund Ordinance 1971; (f) Finance Act, 1989 (Act No. V of 1989), as amended from time to time;	Jamshed Town, Kiamari Town, Lyari Town, Liaquatabad Town, Orangi Town, Saddar Town, SITE Town and within the limits of Clifton Cantonment, Karachi Cantonment, Kiamari Cantonment, and Manora Cantonment: i) Lawyers, Advocates, Auditors and Chartered Accountants, Legal Consultants, Architects and Engineers; and ii) Doctors, Hakeems, Homeopathic Doctors, Hospitals, Clinics, Labs, Diagnostic Centers, X-Ray Centers, CT-Scan Centers, MRI centers, Ultrasound Centers, Nursing Homes, etc; iii) Chemicals and Dyes manufacturers, importers, exporters, distributors and wholesaler; iv) Pharmaceutical manufacturers, importers, distributors/wholesaler including Drug stores and chemists. (b) All Non Corporate cases or classes of cases or persons or classes of persons (other than the cases assigned to any other LTU/RTO/Zone), falling within the territorial jurisdiction of Lyari Town, Kiamari Town, Kiamari Cantonment and Manora Cantonment. (c) All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs herein above. (d) 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-III), RTO-II, 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 or classes of cases, persons or classes of persons of Non-Corporate sector including individuals and association of persons (AOPs) 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,

		made there under; (d) Wealth Tax Act, 1963 (Repealed); (e) Worker Welfare Fund Ordinance 1971; (f) Finance Act, 1989 (Act No. V of 1989), as amended from time to time;	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) Educational/Training/Vocational Institutions; ii) Real estate developers, Contractors, Dealers Builders and Co-operative housing societies; iii) Travel agents/Haj and Umrah operators; and iv) Visa and Immigration Consultants. (b) All Non Corporate cases or cases of classes or persons or classes of persons (other than the cases assigned to any other LTU/RTO/Zone), falling within the territorial jurisdiction of Jamshed Town, Baldia Town and Orangi town. (c) All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs herein above. (d) 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 -IV), RTO-II, 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) Worker Welfare Fund Ordinance 1971; (f) Finance Act, 1989 (Act No. V of 1989), as amended from time to time;	(a) All cases or classes of cases, persons or classes of persons of Non-Corporate sector including individuals and association of persons (AOPs) 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, Importer, Exporter, distributor/wholesaler and retailer of ghee, oil, and fat.

			ii) Manufacturer, Importer and exporter of Paper, Paperboard and Packaging. (b) All Non Corporate cases or classes of cases or persons or classes of persons (other than the cases assigned to any other LTU/RTO/Zone), falling within the territorial jurisdiction of Saddar Town including Clifton and DHA Karachi, Karachi Cantonment and Clifton Cantonment. (c) All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs herein above. (d) 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-V), RTO-II, 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; (f) Worker Welfare Fund Ordinance 1971; (g) Legal matters including FTO, regarding powers and functions mentioned as above, including inter alia; and 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	(a) Monitoring and Enforcement of withholding taxes under the Provisions of the laws and rules (as specified in Column (3) of the table) in respect of all taxpayers existing within the jurisdiction of RTO-II, Karachi. (b) All Non Corporate cases or classes of cases or persons or classes of persons (other than the cases assigned to any other LTU/RTO/Zone), falling within the territorial jurisdiction of SITE Town and Liaquatabad Town. (c) Excise, Taxation and Narcotics Department, Government of Sindh, National Savings Centres, Karachi, and Post Offices, 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.

		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 made there under.	
05.	Commissioner Inland Revenue (Information Processing/ TFD /HRM), RTO-II, 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 Inland Revenue Authorities; and (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	(a) All cases or classes of cases, persons or classes of persons of Non-Corporate sector including individuals and association of persons (AOPs) of specified 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. (b) 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-II, Karachi.

		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.	
06	Commissioner Inland Revenue (Broadening of Tax Base), RTO-II, Karachi.	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 Karachi Division in the Province of Sindh, 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)
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The Manager,
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Second Secretary (Jurisdiction & BTB)