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GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE
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F.No.57(2)Jurisdiction/2017-244272-R Islamabad, the 3rd October, 2019

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 the 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/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Sales Tax Act, 1990, the Federal Excise Act, 2005, section 7 of Finance Act, 1989 (V of 1989), Wealth Tax Act, 1963 (Repealed) read with section 3 of the Finance Act, 2003 (I of 2003), and Workers Welfare Fund Ordinance, 1971,Income Support Levy Act, 2013, in respect of the persons or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 order shall take effect from 03.10.2019.

TABLE

S. No.	Commissioner Inland Revenue	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
1	Commissioner of Inland Revenue (Zone-I), 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;	1. All cases or classes of cases, 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 limits of civil District of Lahore, Kasur, Sheikhupura and Nankana

		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; h) All functions of BTB (Broadening of Tax Base); and i) Legal matters including FTO, regarding powers and functions mentioned as above.	Sahib 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 Nishtar 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 Organization and other persons, whose place of employment is in the Civil Districts of Kasur, Sheikhupura and Nankana Sahib 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 section 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 the FBR/Chief Commissioner Inland Revenue from time to time.
2	Commissioner of 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) Workers Welfare Fund Ordinance, 1971; f) Wealth Tax Act, 1963 (Repealed). g) Income Support Levy Act, 2013;	1. All cases or classes of cases, 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 or 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

		h) All functions of BTB (Broadening of Tax Base); and i) Legal matters including FTO, regarding powers and functions mentioned as above.	RTO, Lahore or any other zone of RTO-II, Lahore, which are engaged in the following business/ activities or falling in the following categories; a) Educational/ Training / Vocational Institutions; and b) Doctor, 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 Organization and other persons, whose place of employment is in the Civil Districts of Lahore of the Province of 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 Pakistan 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 State of America posted in the Province of the 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 provision of Wealth Tax Act, 1963 (Repealed). 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, 5& 6 above. 8. Cases or classes of cases or persons or classes of persons or areas specifically assigned by the FBR/Chief Commissioner Inland Revenue from time to time.
3	Commissioner of 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 and Rules made there under; b) The Sales Tax Act, 1990 and Rules made there under; c) The Federal Excise Act, 2005	1. All cases or classes of cases, 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 Wahga Town, Aziz Bhatti Town & Ravi Town of

		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; g) All functions of BTB (Broadening of Tax Base); and h) Legal matters including FTO, regarding powers and functions mentioned as above.	Civil District of Lahore of the Province of Punjab, 2. All cases or classes of cases or 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 business/ activities or falling in the following categories; a) Real Estate Developers and Builders; b) Contractors; c) General Sales Agencies of foreign airlines, Private Hajj Group Organizers and Travel Agents; d) Security Services; and e) Lawyers, advocates, Chartered 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 section 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 the FBR/CCIR from time to time.
4	Commissioner of	The Commissioner Inland	1. All cases or classes of cases

	Inland Revenue (Zone-IV), RTO-II, Lahore	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; g) All functions of BTB (Broadening of Tax Base); and h) Legal matters including FTO, regarding powers and functions mentioned as above.	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 the Data Gunj Bux Town and Shalimar Town of Civil District Lahore of the Province of Punjab. 2. All cases or classes of cases persons or classes of person of non-corporate sector falling within the limits of civil District of Lahore of the Provence 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

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			Ordinance, 2001 as specified in paragraphs 1, 2 & 3 above. 5. Cases or classes of cases or persons or classes of person or areas specifically assigned by FBR/Chief Commissioner from time to time.
5	Commissioner of 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; g) All functions of BTB (Broadening of Tax Base); and h) Legal matters including FTO, regarding powers and functions mentioned as above.	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, Allama Iqbal Town of civil District of Lahore of the Province of Punjab. 2. All cases or classes of cases persons or classes of person 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 business / 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.

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			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 person or areas specifically assigned by FBR/Chief Commissioner from time to time.
6	Commissioner of Inland Revenue (With Holding Taxes Zone), RTO-II, Lahore	The Commissioner Inland Revenue shall exercise powers and perform functions for the purpose of monitoring and enforcement of withholding taxes and 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). Finance Act, 189 (Act No. V) of 1989), as amended from time to time; and e). Section 7 of the Finance Act, 1989 (Act No. V of 1989), as amended from time to time. e). Workers Welfare Fund Ordinance, 1971. 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/collection agents/persons prescribed persons. v) Charge default surcharge/penalty for non-filing of statutory	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.

		withholding statements and default of withholding / collection respectively; vi) To exercise provisions of for recovery of tax or penalty under the 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.	
7	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,	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.

		Inland Revenue Authorities and sources. g) Receive returns, statements, statutory notice, documents, application from taxpayers, mail from other Inland Revenue Authorities, tax payment receipts (Challans) from Bank, 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. xii. Legal Matters including FTO regarding powers and functions mentioned above.	

(Khalid Sultan)
Second Secretary (Jurisdiction)

The Manager,
Printing Corporation of Pakistan,
Islamabad.

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(Khalid Sultan)
Second Secretary (Jurisdiction)