

Dated: ----- 27.12.2019

JURISDICTION OF COMMISSIONER INLAND REVENUE, ZONE-II, RTO ABBOTTABAD

In exercise of the powers conferred by section 210(I) of the Income Tax Ordinance, 2001 section 30(3) of Sales Tax Act, 1990 Section 29(IB) of Federal Excise Act, 2005 and section 10(I) of the Wealth Tax Act, 1963 (repealed) and in pursuance of Federal Board of Revenue Notifications No. 57(2)S-DOS/2011 dated 26-02-2011 and No. 0485-IR-1/2011 dated 07-03-2011 and CCIR RTO Abbottabad order No. F No. (territorial juris)/CCIR/RTO/4028 dated 26.12.2019 the undersigned is pleased to direct the Officers Inland Revenue specified in Column-II shall exercise all the powers and perform the functions as specified in Column-III with the exception of powers and functions mentioned in Column (V) in respect of the persons or classes of persons or cases or classes of cases or areas as specified in Column (IV) of the Table below:-

Zone-II

S. #	Unit	Powers & Functions	Jurisdiction	Powers & Functions not Delegated
(I)	(II)	(III)	(IV)	(V)
1	Officer Inland Revenue Unit-07 Manshera Batagram, Torghar & Kohistan	<u>INCOME TAX</u> a. Broadening of Tax Base and exercise jurisdiction for the purpose of booking of new taxpayers. b. Best judgment assessment U/S 121 in new cases. c. Provisions U/S 122C (omitted by Finance Act, 2017). d. Effect collection and recovery of tax demand created by Unit under Part-IV of Chapter-X. e. Giving effect to an appeal order under Part-III of Chapter-X in cases booked by Unit. f. Impose penalty under Part-X In respect of case related to BTB. g. Launch prosecution under Part-XI of Chapter-X. h. Calling for information and Audit BTB cases under Part-VIII of Chapter- X amendments of assessment under Part-II of Chapter-X` computation of taxable income under Chapter-III, giving appeal effect to an appeal order under Part-III of Chapter-X arising out of such orders, rectification of orders related to Audit and exercise of powers and functions under any specific provision of law and rules provided in the said Ordinance and Schedules hereto in respect of Audit and assessment; i. Best judgment assessment under section 121 read with sub-section (10) of section 177 in respect of cases related to BTB; j. To process/finalize complaints in respect of cases related to BTB. <u>SALES TAX</u> Broadening of Tax Base and exercise jurisdiction for the purpose of registration of new cases.	Areas falling within the civil Districts of Mansehr, Torghar, Batagram and Kohistan Areas falling within the civil Districts of Mansehra, Torghar, Batagram and Kohistan	<u>(i): Income Tax:</u> <u>114(6)(ba)</u> Approval for revision of return of income <u>119(3)</u> Extension of time for furnishing returns and other documents <u>Section 122A:</u> Revision of assessment. <u>Section 122(5A):</u> Amendment of assessment. <u>131(1)(a)</u> Appeal to the ATIR <u>133(1)</u> Reference to High Court <u>138(2)</u> Recovery modes <u>153(4)</u> Exemption or reduced rate certificate <u>159</u> Exemption or reduced rate certificate <u>Section 175:</u> Powers to enter and search premises. <u>Section 176:</u> Notice to obtain information from a banking company/financial institution <u>177(1)(a) and (b)</u> Power to select cases for audit <u>(ii) Sales Tax Act, 1990</u> <u>26(3)</u> Approval for a revised return <u>38A</u> Power to call for information from a banking company <u>40B</u> Posting of OIR to the premises of a registered person <u>74</u> Coadunation of time limit <u>(iii): Federal Excise Act, 2005</u> <u>4(4)</u> Approval for a revised return <u>34A</u> Reference to High Court <u>45(2)</u> Posting of OIR to the premises of registered person

2: This order shall take effect immediately.

(MUMTAZ AHMED)
COMMISSIONER IR, ZONE-II

Copy to:-

- 1: SA to Chairman, FBR, Islamabad
- 2: All Members, FBR, Islamabad
- 3: Member (FATE) with the request for placement on FBR website.
- 4: Director General (Withholding Taxes), FBR (HQs), Islamabad
- 5: Director General Internal Audit (Direct Taxes), Islamabad
- 6: Chief Commissioner, RTO, Abbottabad
- 7: All Officers, RTO, Abbottabad
- 8: President, Hazara Tax Bar Association
- 9: Office File

(MUMTAZ AHMED)
COMMISSIONER IB ZONE II