

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

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

F.No.57(2)Jurisdiction/2016-67259-R

Islamabad, the 16th May, 2019

NOTIFICATION
(Inland Revenue Operations Wing, FBR)

Subject: JURISDICTION OF COMMISSIONERS/ADDITIONAL COMMISSIONERS BROADENING OF TAX BASE (BTB).

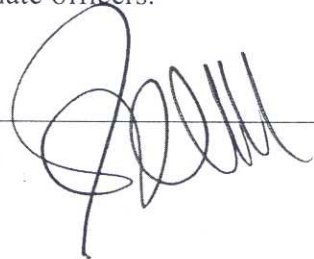
In exercise of powers conferred under sub-section (1) & (2) of Section 209 of Income Tax Ordinance 2001, and in supersession of all earlier orders or notifications of the Board in respect of jurisdiction, Federal Board of Revenue is pleased to direct that the Commissioners Inland Revenue, Additional Commissioners Inland Revenue of Broadening of Tax Base specified in column (2) shall exercise the powers and functions, as specified in column (3) in respect of persons or classes of persons, cases or classes of cases as specified in column (4) of the table below:

TABLE

S.No	Designation	Powers and Functions	Jurisdiction
(1)	(2)	(3)	(4)
1.	Commissioner- IR(Broadening of Tax Base) Islamabad.	All Powers & functions under Income Tax Ordinance 2001, except power and functions specifically conferred upon Chief Commissioner. These powers and functions shall be exercised for a period of three tax years commencing with the tax year in which the taxpayer was registered under sub-section (2) of section 181 of Income Tax Ordinance 2001.	All cases of persons who are not registered under the Income Tax Ordinance 2001, who; a) are carrying on business within the territorial jurisdiction of RTO Islamabad b) in respect of any other person who reside within the territorial jurisdiction of RTO Islamabad; who have been issued notices under sub-section (2) of section 181 of Income Tax Ordinance 2001, by the Commissioner or his sub-ordinate officers;



2.	Commissioner-IR (Broadening of Tax Base) Karachi.	All Powers& functions under Income Tax Ordinance 2001, except powers and functions specifically conferred upon Chief Commissioner. These powers and functions shall be exercised for a period of three tax years commencing with the tax year in which the taxpayer was registered under sub-section (2) of section 181 of Income Tax Ordinance 2001.	All cases of persons who are not registered under the Income Tax Ordinance 2001,who; a) are carrying on business within the territorial jurisdiction of Civil District of Karachi Division of Sindh Province b) in respect of any other person who reside within the territorial jurisdiction of Civil District of Karachi Division of Sindh Province; who have been issued notices under sub-section (2) of section 181 of Income Tax Ordinance 2001, by the Commissioner or his sub-ordinate officers.
3.	Commissioner -IR (Broadening of Tax Base) Lahore.	All Powers& functions under Income Tax Ordinance 2001, except powers and functions specifically conferred upon Chief Commissioner. These powers and functions shall be exercised for a period of three tax year commencing with the tax years in which the taxpayer was registered under sub-section (2) of section 181 of Income Tax Ordinance 2001.	All cases of persons who are not registered under the Income Tax Ordinance 2001,who; a) are carrying on business within the territorial jurisdiction of Civil Districts of Lahore, Kasur, Sheikhupura and Nankana Sahib of Punjab Province. b) in respect of any other person who reside within the territorial jurisdiction of Civil Districts of Lahore, Kasur, Sheikhupura and Nankana Sahib of Punjab Province; who have been issued notices under sub-section (2) of section 181 of Income Tax Ordinance 2001, by the Commissioner or his sub-ordinate officers.
4.	Commissioner-IR (Broadening of Tax Base) Faisalabad .	All Powers& functions under Income Tax Ordinance 2001, except powers and functions specifically conferred upon Chief Commissioner. These powers and functions shall be exercised for a period of three tax years commencing with the tax year in which the taxpayer was registered under sub-section (2) of section 181 of Income Tax Ordinance 2001.	All cases of persons who are not registered under the Income Tax Ordinance 2001,who; a) are carrying on business within the territorial jurisdiction of RTO Faisalabad b) in respect of any other person who reside within the territorial jurisdiction of RTO Faisalabad; who have been issued notices under sub-section (2) of section 181 of Income Tax Ordinance 2001, by the Commissioner or his sub-ordinate officers. 

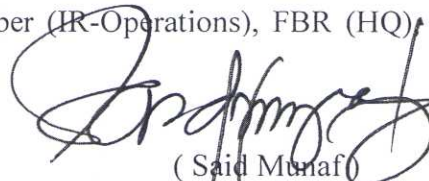
5.	Commissioner-IR (Broadening of Tax Base) Rawalpindi.	All Powers& functions under Income Tax Ordinance 2001, except powers and functions specifically conferred upon Chief Commissioner. These powers and functions shall be exercised for a period of three tax years commencing with the tax year in which the taxpayer was registered under sub-section (2) of section 181 of Income Tax Ordinance 2001.	All cases of persons who are not registered under the Income Tax Ordinance 2001,who; a) are carrying on business within the territorial jurisdiction of RTO Rawalpindi b) in respect of any other person who reside within the territorial jurisdiction of RTO Rawalpindi; who have been issued notices under sub-section (2) of section 181 of Income Tax Ordinance 2001, by the Commissioner or his sub-ordinate officers.
6.	Additional Commissioner-IR (Broadening of Tax Base) Abbottabad.	All Powers& functions under Income Tax Ordinance 2001, except powers and functions specifically conferred upon Chief Commissioner. These powers and functions shall be exercised for a period of three tax year commencing with the tax year in which the taxpayer was registered under sub-section (2) of section 181 of Income Tax Ordinance 2001.	All cases of persons who are not registered under the Income Tax Ordinance 2001,who; a) are carrying on business within the territorial jurisdiction of RTO Abbottabad b) in respect of any other person who reside within the territorial jurisdiction of RTO Abbottabad; who have been issued notices under sub-section (2) of section 181 of Income Tax Ordinance 2001, by the Additional Commissioner or his sub-ordinate officers.
7.	Additional Commissioner-IR (Broadening of Tax Base) Bahawalpur.	All Powers& functions under Income Tax Ordinance 2001, except powers and functions specifically conferred upon Chief Commissioner. These powers and functions shall be exercised for a period of three tax year commencing with the tax years in which the taxpayer was registered under sub-section (2) of section 181 of Income Tax Ordinance 2001.	All cases of persons who are not registered under the Income Tax Ordinance 2001,who; a) are carrying on business within the territorial jurisdiction of RTO Bahawalpur. b) in respect of any other person who reside within the territorial jurisdiction of RTO Bahawalpur; who have been issued notices under sub-section (2) of section 181 of Income Tax Ordinance 2001, by the Additional Commissioner or his sub-ordinate officers. 

8.	Additional Commissioner- IR (Broadening of Tax Base) Multan.	All Powers& functions under Income Tax Ordinance 2001, except powers and functions specifically conferred upon Chief Commissioner. These powers and functions shall be exercised for period of three tax years commencing with the tax year in which the taxpayer was registered under sub-section (2) of section 181 of Income Tax Ordinance 2001.	All cases of persons who are not registered under the Income Tax Ordinance 2001,who; a) are carrying on business within the territorial jurisdiction of RTO Multan. b) in respect of any other person who reside within the territorial jurisdiction of RTO Multan; who have been issued notices under sub-section (2) of section 181 of Income Tax Ordinance 2001, by the Additional Commissioner or his subordinate officers.
9.	Additional Commissioner - IR (Broadening of Tax Base) Peshawar.	All Powers& functions under Income Tax Ordinance 2001, except powers and functions specifically conferred upon Chief Commissioner. These powers and functions shall be exercised for a period of three tax years commencing with the tax year in which the taxpayer was registered under sub-section (2) of section 181 of Income Tax Ordinance 2001.	All cases of persons who are not registered under the Income Tax Ordinance 2001,who; a) are carrying on business within the territorial jurisdiction of RTO Peshawar b) in respect of any other person who reside within the territorial jurisdiction of RTO Peshawar; who have been issued notices under sub-section (2) of section 181 of Income Tax Ordinance 2001, by the Additional Commissioner or his subordinate officers.
10.	Additional Commissioner- IR (Broadening of Tax Base) Quetta.	All Powers& functions under Income Tax Ordinance 2001, except powers and functions specifically conferred upon Chief Commissioner. These powers and functions shall be exercised for a period of three tax years commencing with the tax year in which the taxpayer was registered under sub-section (2) of section 181 of Income Tax Ordinance 2001.	All cases of persons who are not registered under the Income Tax Ordinance 2001,who; a) are carrying on business within the territorial jurisdiction of RTO Quetta b) in respect of any other person who reside within the territorial jurisdiction of RTO Quetta; who have been issued notices under sub-section (2) of section 181 of Income Tax Ordinance 2001, by the Additional Commissioner or his subordinate officers. 
11.	Additional Commissioner- IR(Broadening of Tax Base)	All Powers& functions under Income Tax	All cases of persons who are not registered under the Income Tax

	Sargodha.	Ordinance 2001, except powers and functions specifically conferred upon Chief Commissioner. These powers and functions shall be exercised for a period of three tax years commencing with the tax year in which the taxpayer was registered under sub-section (2) of section 181 of Income Tax Ordinance 2001.	Ordinance 2001, who; a) are carrying on business within the territorial jurisdiction of RTO Sargodha b) in respect of any other person who reside within the territorial jurisdiction of RTO Sargodha; who have been issued notices under sub-section (2) of section 181 of Income Tax Ordinance 2001, by the Additional Commissioner or his subordinate officers.
12.	Additional Commissioner-IR(Broadening of Tax Base) Sialkot .	All Powers& functions under Income Tax Ordinance 2001, except powers and functions specifically conferred upon Chief Commissioner. These powers and functions shall be exercised for a period of three tax years commencing with the tax year in which the taxpayer was registered under sub-section (2) of section 181 of Income Tax Ordinance 2001.	All cases of persons who are not registered under the Income Tax Ordinance 2001, who; a) are carrying on business within the territorial jurisdiction of RTO Sialkot b) in respect of any other person who reside within the territorial jurisdiction of RTO Sialkot; who have been issued notices under sub-section (2) of section 181 of Income Tax Ordinance 2001, by the Additional Commissioner or his subordinate officers.
13.	Additional Commissioner-IR (Broadening of Tax Base) Sukkur.	All Powers& functions under Income Tax Ordinance 2001, except powers and functions specifically conferred upon Chief Commissioner. These powers and functions shall be exercised for a period of three tax years commencing with the tax year in which the taxpayer was registered under sub-section (2) of section 181 of Income Tax Ordinance 2001.	All cases of persons who are not registered under the Income Tax Ordinance 2001, who; a) are carrying on business within the territorial jurisdiction of RTO Sukkur. b) in respect of any other person who reside within the territorial jurisdiction of RTO, Sukkur; who have been issued notices under sub-section (2) of section 181 of Income Tax Ordinance 2001, by the Additional Commissioner or his subordinate officers.
14.	Additional Commissioner-IR (Broadening of Tax Base) Hyderabad.	All Powers& functions under Income Tax Ordinance 2001, except powers and functions specifically conferred upon Chief Commissioner.	All cases of persons who are not registered under the Income Tax Ordinance 2001, who; a) are carrying on business within the territorial jurisdiction of RTO Hyderabad. b) in respect of any other person

		These powers and functions shall be exercised for a period of three tax years commencing with the tax year in which the taxpayer was registered under sub-section (2) of section 181 of Income Tax Ordinance 2001.	who reside within the territorial jurisdiction of RTO Hyderabad; who have been issued notices under sub-section (2) of section 181 of Income Tax Ordinance 2001, by the Additional Commissioner or his subordinate officers.
15.	Additional Commissioner-IR(Broadening of Tax Base) Sahiwal.	All Powers & functions under Income Tax Ordinance 2001, except powers and functions specifically conferred upon Chief Commissioner. These powers and functions shall be exercised for a period of three tax years commencing with the tax year in which the taxpayer was registered under sub-section (2) of section 181 of Income Tax Ordinance 2001.	All cases of persons who are not registered under the Income Tax Ordinance 2001, who; a) are carrying on business within the territorial jurisdiction of RTO Sahiwal b) in respect of any other person who reside within the territorial jurisdiction of RTO Sahiwal; who have been issued notices under sub-section (2) of section 181 of Income Tax Ordinance 2001, by the Additional Commissioner or his subordinate officers.

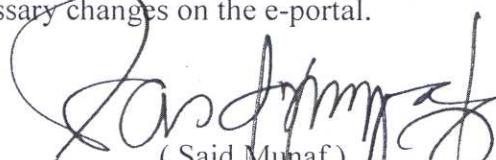
2. This issues with the approval of Member (IR-Operations), FBR (HQ) Islamabad.
This order shall take immediate effect.


(Said Munaf)
Secretary (Jurisdiction)

The Manager,
Printing Corporation of Pakistan,
Islamabad.

Distribution:

1. SA to Chairman, FBR (HQ) Islamabad.
2. All Members, FBR (HQ) Islamabad.
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4. Director General IR (I & I), (Withholding) and (Internal Audit), Islamabad.
5. All Chief(s) (IR-Operations Wing), FBR (HQ) Islamabad.
6. CEO, PRAL, Islamabad for making necessary changes on the e-portal.
7. Concerned taxpayer.


(Said Munaf)
Secretary (Jurisdiction)