

FBR
 PAKISTAN
 COMMISSIONER INLAND REVENUE, AUDIT-II,
 LARGE TAXPAYERS OFFICE, MULTAN

No.CIR (Audit-II)/LTO-MN/2020-21/06

Dated: 28.10.2020

JURISDICTION ORDER

1. In exercise of the powers conferred under sub-section (1) of Section 209 of the Income Tax Ordinance, 2001, sub-section(3) of Section 30 of the Sales Tax Act, 1990 & sub-section (1B) of Section 29 of the Federal Excise Act, 2005, Section 7 of the Finance Act, 1989(V of 1989 and Wealth Tax Act, 1963(Repealed) read with Section 3 of the Finance Act, 2003(I of 2003) and Workers Welfare Fund Ordinance, 1971, read with the Federal Board of Revenue, Islamabad's orders of jurisdiction issued vide F.No.1(48)jurisdiction/2014-177049-R dated 12.10.2020 and Chief Commissioner Inland Revenue Orders No. LTO/AC/(Hq)/2020/08 & LTO/AC/(Hq)/2020/09 dated 26-10-2020 in respect of Commissioner Inland Revenue Audit-I with reference to the persons appearing in Table C of the FBR's order mentioned supra of powers and functions specified in Column-3 of Table-I after Para 2 below are delegated to the Inland Revenue Authorities as mentioned in Column-2 of the said Table I, in respect of the persons, classes of persons and the cases as mentioned in Column-4 of the said table.

2. This order shall take effect from 28 October, 2020.

Table-I

S#	AUTHORITY	POWERS AND FUNCTIONS	JURISDICTION
1.	Additional Commissioner Inland Revenue Audit Range -I, LTO, Multan.	i) <u>Income Tax</u> a) Calling for information and audit of cases under Part-VIII of Chapter-X, assessment, amendment of assessment and agreed assessment under Part-II of Chapter-X, charge of tax under Chapter II, computation of taxable income and total income under Chapter III and computation of taxable income under Part-III of Chapter-X arising out of such orders, rectification of orders related to audit and exercise of powers and functions under section 175 and 176 or under any specific provision of law and rules provided in the said Ordinance and Schedule thereto in respect of audit and assessment; b) Assessment under section 143 and 144; c) Computation of income chargeable to tax, determination of tax payable thereon, allowing credit of the tax already paid or of the determined	Persons and cases as mentioned in the jurisdiction of Unit-01 and 02 of the Audit-II, Zone, LTO, Multan.

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refunds while exercising powers and performing functions as mentioned at (a) & (b) above.

- d) Best judgment assessment under section 121 in respect of cases under audit;
- e) Exercising powers to determine income under "Anti-avoidance" provisions contained in Chapter-VIII;
- f) Audit of withholding agents, reconciliation under Rule 44(4) of the Income Tax Rules 2002, passing orders u/s 161 & 162 of the Ordinance/ under Division IV of Part V of Chapter X of the income Tax Ordinance, 2001 and imposition of penalty and charging default surcharge for audit of withholding/ payment of withholding taxes while conducting audit of withholding agents and passing orders under the aforesaid provisions of Division IV of Part V of Chapter X;
- g) Revision of assessment under section 122A in respect of audit related cases;
- h) Imposition of penalty under Part X of Chapter X against defaulters in respect of cases under audit;
- i) Perform any other functions in determining and computing income chargeable to tax and correct tax payable under the said Ordinance and Rules made thereunder;
- j) To process/ finalize complaints in respect of existing taxpayers' cases;
- k) Implementation of audit planning and audit strategy in accordance with audit guidelines and audit annuals developed by FBR or Member (Taxpayers' Audit);
- l) To grant approval for revision of return of income and wealth statement;
- m) Disposal of external / internal audit paras related to audit;
- n) Giving effect to orders of the appellate authorities/ FTO orders relating to audit;
- o) Any other audit functions assigned by the Commissioner Inland Revenue or FBR for achieving the purposes of the

Income Tax Ordinance, 2001 & Rules
and Procedures framed thereunder.

Sales Tax:

- a) Audit and assessment of registered persons;
- b) Risk based audit through profiling and analysis;
- c) Recovery of un-disputed liability detected during audit;
- d) Monitoring of audit schedule, etc.;
- e) Maintenance and analysis of audit records and audit related database;
- f) Post Refund Audit and scrutiny;
- g) Deregistration audit;
- h) Investigative audits in cases selected for audit under section 38 of Sales Tax Act 1990, and exercise of powers u/s 38A and 38B in respect of cases under audit;
- i) Implementation of audit planning and audit strategy in accordance with audit guidelines and audit manuals developed by FBR or Member (Taxpayers' Audit);
- j) Disposal of external/ internal Audit Paras related to audit;
- k) Granting approval for the revision of returns;
- l) Grant of extension in time/ condonation of delay in respect of audit related functions as per the relevant provisions of Sales Tax Act and Rules Made thereunder;
- m) Exercise of powers under section 38 regarding functions/ assignments related to cases selected for audit;
- n) Exercise of powers u/s 45A(4) in respect of the cases related to audit functions;
- o) Rectification of mistakes in respect of orders relating to audit functions;
- p) Giving effect to orders of the appellate authorities/ FTO orders relating to audit;
- q) Any other audit function given by the Commissioner Inland Revenue or FBR for achieving the purposes of the Sales Tax Act 1990, and Rules & Procedures framed thereunder.

		<u>Federal Excise:</u> a) Audit and assessment of registered persons; b) Risk based audit through profiling and analysis; c) Maintenance and analysis of audit records and audit related database; d) Investigative audits; e) Implementation of audit planning and audit strategy in accordance with audit guidelines and audit manuals developed by FBR or Member (Taxpayers' Audit); f) Disposal of external/ internal Audit paras related to audit; g) Granting approval for the revision of returns; h) Grant of extension in time/codonation of delay in respect of audit related functions as per the relevant provisions for Federal Excise Act 2005 and Rules made thereunder; i) Rectification of mistakes in respect of orders relating to audit functions; j) Exercise of powers under chapter IV of the FED Act, 2005 regarding functions/ assignments related to audit to the extent of conducting search of a premises; k) Any other audit function given by Chief Commissioner Inland Revenue or FBR for achieving the purposes of Federal Excise Act, 2005 and Rules & Procedures framed thereunder.	
2.	Officer of Inland Revenue, <u>Unit-01</u> , LTO, Multan	<u>i) Income Tax</u> As at Sr. No. (1) powers and functions mentioned at (a) to (o) of column (3) under the caption of Income Tax of Table-I except powers under section 122(5A). <u>ii) Sales Tax</u> As at Sr. No. 01 powers and functions mentioned at (a) to (q) of column (3) under the caption of Sales Tax of Table-I.	All Cases mentioned in Annexure I (which is a part and parcel of this order.)

		iii) <u>Federal Excise</u> As at Sr. No. (a) to (k) excluding (d) and (j) of column (3) under the caption of Federal Excise of Table-I. iv) <u>WITHHOLDING TAXES</u> To exercise power under the Withholding provisions of the Income Tax Ordinance, 2001, Sales tax Act, 1990 & Federal Excise Act, 2005 and rules there under. v) <u>WWF Act, 1971</u> As per Sr. No (a) to (d) of column (3) under the caption of Workers Welfare Act of Table-I.	
3.	Officer of Inland Revenue, <u>Unit-02</u> , LTO, Multan.	Same as mentioned in column 3 of Table-I against the authority at serial No. 2 of column 1.	All Cases mentioned in Annexure II (which is a part and parcel of this order.)
4.	Additional Commissioner Inland Revenue Audit Range –II, LTO, Multan.	Same as mentioned in column 3 of Table-I against the authority at serial No. 1 of column 1.	Persons and cases as mentioned in the jurisdiction of Unit-03 and 04 of the Audit-II, Zone, LTO, Multan.
5.	Officer of Inland Revenue, <u>Unit-03</u> , LTO, Multan.	Same as mentioned in column 3 of Table-I against the authority at serial No. 2 of column 1.	All Cases mentioned in Annexure III (which is a part and parcel of this order.)
6.	Officer of Inland Revenue, <u>Unit-04</u> , LTO, Multan	Same as mentioned in column 3 of Table-I against the authority at serial No. 2 of column 1.	All Cases mentioned in Annexure IV (which is a part and parcel of this order.)

Notwithstanding anything contained in paragraphs 1 and 2 supra, the powers and functions specified in the Table-II below are not delegated:

TABLE-II

Powers and functions not delegated

a) INCOME TAX

1. Allow change in method of accounting.
2. Allowing change in method of stock valuation.
3. Receive and decide application to allow income year as different from fiscal year.
4. Allow special year as income year.
5. Approve bank, financial institution or leasing Co. for the purpose of section 77(4) of Income Tax Ordinance, 2001.
 - a) Receive notice from Liquidators.
 - b) Issue intimation to Liquidators.
 - c) Allow sale permission to Liquidators, and
 - d) Allow lesser tax to be deposited on sale.
6. Allow records to be maintained otherwise than as prescribed.
7. Compound an offence – by Order.
8. All issues of jurisdiction.
9. Grant approvals in place of F BR.
10. Section 122A : Revision by the Commissioner
11. Section 175 : Power to enter and search premises.
12. Select a case for Audit u/s 177.
13. Obtain information u/s 176 from Banks and Financial Institutions.
14. Power of delegation u/s 210 of the Income Tax Ordinance, 2001.

b) SALES TAX & FEDERAL EXCISE

1. Revision of Sales Tax return.
2. Exercise of powers under sub-section 4 of Section 45-A of the Sales Tax Act, 1990.
3. Exercise of powers under Section 38-A of the Sales Tax Act, 1990.
4. Monitoring of audit schedule etc.
5. Exercise powers under Section 35 of the Federal Excise Act, 2005.
6. Adjudication matters under Federal Excise Act, 1990 and Sales Tax Act, 1990.
7. Power u/s 32A of the Sales Tax Act, 1990.
8. Power u/s 38 of the Sales Tax Act, 1990.
9. Power u/s 22 and 23 of Federal Excise Act, 2005.
10. Power under rule 61 of the Federal Excise Rules, 2005.
11. Power under rule 68 of the Federal Excise Rules, 2005.
12. Audit selection and allocation strategy.
13. Monitoring of audit schedule etc.
14. Delegation of powers under Section 30(3) of Sales Tax Act, 1990 and Section 29(1B) of the Federal Excise Act, 2005.


(YASIR ALI)

Commissioner Inland Revenue
AUDIT-II, LTO, Multan

Copy for information to:-

1. S.A to Chairman, Federal Board of Revenue, Islamabad.
2. All Members Federal Board of Revenue, Islamabad.
3. Director General Revenue Receipt Audit (North) PT&T Audit Building Mauj-e-Darya Road, Lahore.
4. Director General Income Tax Audit PT&T Audit Building, Mauj-e-Darya Road, Lahore.
5. All Commissioners Inland Revenue, LTO, Multan.
6. Director Internal Audit (IR), Multan.
7. All Additional Commissioners Inland Revenue, LTO, Multan.
8. All DCs/ACs/Inland Revenue Officers, LTO, Multan.
9. Data Processing Unit, LTO, Multan.
10. Regional Manager, PRAL, LTO, Multan.
11. Data Base Administrator, L.T.O Multan.
12. Joint Director MIS, L.T.O Multan.
13. System Analyst L.T.O Multan.



(YASIR ALI)

Commissioner Inland Revenue
AUDIT-II, LTO, Multan

Unit Wise Jurisdiction Audit-II

Annexure I

JURISDICTION OF AUDIT II RANGE I UNIT 01

No.	Registration No./NTN	Name of Taxpayer
1	0663241	ABDUL WAHEED KHAN & COMPANY (PRIVATE) LIMITED
2	4387016	AL MUSTAFA RECYCLING PVT LIMITED
3	0225970	CHANAR SUGAR MILLS LIMITED
4	4293918	FATIMA HOLDING LIMITED
5	0100967	FATIMA SUGAR MILLS LIMITED
6	0683940	SHEIKH ABDUR-RAZZAQ & COMPANY (PRIVATE) LIMITED
7	0225964	SHEIKHOO SUGAR MILLS LIMITED
8	0225971	THE THAL INDUSTRIES CORPORATION LIMITED
9	1323958	A.J. CORPORATION
10	2991252	AL KARAM INDUSTRIES
11	4254281	AL WASAY TRADING CORPORATION
12	2197958	FAISALABAD INDUSTRIAL ESTATE DEVELOPMENT AND MANAGEMENT
13	7112474	ICEE SALES CENTRE
14	1482408	M/S DEEN BROTHERS
15	2228122	M/S EFF DEE WATER COMPANY.
16	2226747	M/S MASOOD AND COMPANY
17	7490228	M/S MUHAMMAD AFZAL CONTRACTOR
18	2226748	M/S PAK NATIONAL DISTRIBUTORS
19	4291238	NAFEES ENTREPRENEUR
20	2955463	R S & F DISTRIBUTION HOUSE
21	2781638	S&S DISTRIBUTION HOUSE
22	3040772	S.M. BASHIR AGENCIES
23	7269568	SALES CARE PLUS
24	2297437	SHEIKH BASHIR AHMAD & CO
25	4243479	STAR CORPORATION
26	3630203620149	ADNAN ZAFAR
27	3310079523453	AHMED ALI
28	3310064893112	AMINA AHMAD
29	4230164112493	ESSA FAROOQ
30	3310030970695	FAZEEL ABDULLAH
31	3630266706631	JAVOID IQBAL
32	3660160104761	KAMRAN HAIDER
33	3630203044120	MST ABIDA PERVEEN
34	3210220660499	MUHAMMAD DAUD KHALOOL
35	3330222074815	MUHAMMAD NAEEM RAFIQUE
36	3630270932563	MUHAMMAD RAMZAN
37	3240316343307	NAVEED AYAZ KHAWAJA
38	3610405004757	NAZIR AHMAD ZAHID
39	3630264315774	TAMCIL ZEHRA
40	3310054520657	ZUBAIR NAZIR

JURISDICTION OF AUDIT II RANGE II UNIT 03

No.	Registration No./NTN	Name of Taxpayer
1	0100978	AHMAD HASSAN TEXTILE MILLS LIMITED
2	4099235	AHMED FINE WEAVING LIMITED
3	0101016	ALHAMD CORPORATION (PRIVATE) LIMITED
4	0101071	ALLAWASAYA TEXTILE & FINISHING MILLS LIMITED
5	2560721	BEACON IMPEX (PVT) LIMITED
6	7439134	BEST FIBRES (PVT.) LIMITED
7	4439424	DIAMOND EXPORT INDUSTRIES (PVT) LIMITED
8	1298836	FAIRDEAL WEAVING MILLS (PRIVATE) LIMITED
9	0101073	FATIMA ENTERPRISES LIMITED
10	3798754	FATIMA PACKAGING LIMITED
11	3197961	FAZAL PAPER MILLS (PVT.) LIMITED
12	2546440	FAZAL REHMAN FABRICS LIMITED
13	7375136	HAMZA FLEXIBLE PRINTING AND PACKAGES (PVT.) LIMITED
14	1354641	J. A. TEXTILE MILLS LIMITED
15	3952368	JAVED GLOVES (PRIVATE) LIMITED
16	0133355	KOT ADDU INDUS COTTON INDUSTRIES (PRIVATE) LIMITED
17	1505494	MADINA JUTE MILLS LIMITED
18	071 1064	MAQBOOL TEXTILE MILLS LIMITED
19	1417355	MASOOD SPINNING MILLS LIMITED
20	0913850	MULTAN HIDE COMPANY (PRIVATE) LIMITED
21	3765912	RANTEX (PVT) LIMITED
22	0133480	RELIANCE WEAVING MILLS LIMITED
23	1320587	SADAQAT CORPORATION (PVT.) LIMITED
24	2700524	SHUJABAD WEAVING MILLS LIMITED
25	3607171	SULTANI ELASTO PRODUCTS (PRIVATE) LIMITED
26	0659086	Z.A.CORPORATION (PRIVATE) LIMITED
27	0065661	CHAWALA ENTERPRISES
28	4014073	FARHAN COTTON GINNING FACTORY & OIL MILLS
29	2809269	INOX FASHION
30	1430830	IQBAL INDUSTRIES COTTON FACTORY
31	0663291	KHAWAJA MUZAFFAR MAHMOOD-MUHAMMAD MASOOD
32	3932145	LALA GEE COTTON INDUSTRIES
33	4284920	LASANI MODEL INDUSTRIES COTTON GINNING AND OIL MILLS
34	2144907	M/S AKHLAQ BROTHERS & COTTON GINNING FACTORY & OIL MILLS
35	1797138	M/S HUDABIA TEXTILE
36	2261916	MUBEEN MAQBOOL INDUSTRIES
37	3251885	MULTAN SPINNING MILLS
38	4252111	ORION COTTON AND OIL MILLS
39	3377998	SANGHAR COTTON INDUSTRIES
40	1409774	SHERCOTEX
41	2555230	SHOAIB SALMAN TEXTILE MILL
42	3310019937839	ADIL TAHIR
43	4200047902437	GULFRAZ SULTAN
44	4230108668971	KAMALAHMED
45	3310009634505	SHEIKH TARIQ MEHMOOD

JURISDICTION OF AUDIT II RANGE I UNIT 02

No.	Registration No./NTN	Name of Taxpayer
1	3283968	A & Z OILS (PRIVATE) LIMITED
2	0786018	ADAM'S MILK FOOD (PRIVATE) LIMITED
3	0800582	AL-HILAL INDUSTRIES (PRIVATE) LIMITED
4	4098738	ANC FOODS (PRIVATE) LIMITED
5	7278059	F. B. FOODS & FEEDS (PVT.) LIMITED
6	3407045	GHOUSIA AGRO PRODUCT (PRIVATE) LIMITED
7	2475486	GREENS MILLS (PRIVATE) LIMITED
8	0913904	HAFEEZ GHEE AND GENERAL MILLS (PRIVATE) LIMITED
9	2459120	HI TECH EDIBLE OIL MILLS (PRIVATE) LIMITED
10	1756058	HOOR OIL INDUSTRIES (PRIVATE) LIMITED
11	0133392	MAHMUD AGRO INDUSTRIES (PRIVATE) LIMITED
12	4274404	MEHDI OIL INDUSTRIES (PRIVATE) LIMITED
13	0133347	MEHMOODA MAQBOOL MILLS LIMITED
14	4242927	MUDASIR OIL MILLS (PVT.) LIMITED
15	4271948	MUMTAZ OIL INDUSTRIES PRIVATE LIMITED
16	0660311	PUNJAB BEVERAGES COMPANY (PRIVATE) LIMITED
17	0823740	QADIR AGRO INDUSTRIES (PRIVATE) LIMITED
18	3329196	QADIR OIL INDUSTRIES (PRIVATE) LIMITED
19	4170945	RIAZ OIL INDUSTRIES (PRIVATE) LIMITED
20	2963239	ROOMI INDUSTRIES (PRIVATE) LIMITED
21	1753778	SAFFRON PHARMACEUTICALS (PRIVATE) LIMITED
22	0818968	SHAMIM AND COMPANY (PRIVATE) LIMITED
23	2955466	SHARIF OIL INDUSTRIES (PRIVATE) LIMITED
24	1269760	SHUJABAD OIL & FEED MILLS (PRIVATE) LIMITED
25	7342134	SHUJABAD OIL & FEED MILLS (PRIVATE) LIMITED
26	3653261	VOLKA FOOD INTERNATIONAL LIMITED
27	1463202	ZAINAB GHEE & GENERAL MILLS (PRIVATE) LIMITED
28	4215337	ZAKARIYA ENTERPRISES (PRIVATE) LIMITED
29	4046477	AL-HAMAD FLOUR MILLS
30	1774405	AL-HAQ FLOUR & GENERSL MILLS
31	1851762	BABA FARID ROLLER FLOUR MILLS
32	4201426	BABAR MEDICINE COMPANY
33	2797031	BILAL OIL INDUSTRIES
34	7232184	BOOTA BROTHERS FLOUR & GENERAL MILLS
35	2567934	CHIRAGH FLOUR & GENERAL MILLS
36	1693426	M/S PAK MILLAT FOOD INDUSTRY
37	1208245	MOHIB TRADERS
38	4289065	NAVEED ENTERPRISES
39	1310052	SIDDIQUE FLOUR & GENERAL MILLS
40	3630262915945	UNITED FLOUR MILLS
41	36302541 10757	MUHAMMAD AKRAM
42	3310503853851	MUHAMMAD AZHAR JAVED
43	3630202934113	MUHAMMAD SAGEER
44	3630234326919	MUHAMMAD TUFAIL HASI-IMI
45	3630206734295	SAIM ZULIFQAR
		TAHIR REHMAN NAQI

JURISDICTION OF AUDIT II RANGE II UNIT 04

No.	Registration No./NTN	Name of Taxpayer
1	7173275	AL-WARIS INDUSTRIES (PVT.) LIMITED
2	1835061	ASIA POULTRY FEEDS (PRIVATE) LIMITED
3	1451959	COSLAB (PVT.) LIMITED
4	0088243	HAVELET GAS (PVT.) LIMITED
5	4148916	HORIZON OIL COMPANY (PVT) LIMITED
6	0455637	JULLUNDUR (PRIVATE) LIMITED
7	2937356	KHAWAJA FEEDS (PVT) LIMITED
8	3560886	MAHMOOD FEED (PRIVATE) LIMITED
9	7219928	MUMTAZ FEEDS & ALLIED INDUSTRIES (PRIVATE) LIMITED
10	4050111	PREMIUM PETROLEUM (PVT) LIMITED
11	4180471	PRIME FEEDS (PRIVATE) LIMITED
12	1334812	RELIANCE COMMODITIES (PRIVATE) LIMITED
13	4257846	SALVA FEED MILLS PRIVATE LIMITED
14	3179841	SERVO MOTOR OIL, (PRIVATE) LIMITED
15	1225751	SHABBIR FEED MILLS (PRIVATE) LIMITED
16	1919619	SHAMIM FEED INDUSTRIES (PRIVATE) LIMITED
17	4026121	SITARA PETROLEUM SERVICE (PRIVATE) LIMITED
18	7384368	SUNCROP PAKISTAN (PVT.) LIMITED
19	0093210	UNITED FEEDS (PVT.) LIMITED
20	4108965	CHAUDHRY FEED MILLS
21	0684120	CRESCENT SYNDICATE
22	1017310	CRYSTAL FEED INDUSTRY
23	4307867	JEWAY NEW MALIK GOODS TRANSPORT COMPANY
24	2240324	M/S KANZO AG
25	2239465	M/S NEELUM SEEDS
26	2258615	M/S PATRON CHEMICALS
27	0912583	MANZOOR HUSSAIN & BROTHERS
28	2541531	MULTAN FEEDS M/S
29	7321954	OIL AND FILTER CO
30	2131718	SOHNI DHARTI INTERNATIONAL (SEED DIVISION)
31	1347581	SUNCROP PESTICIDES
32	7400810	TASHQAND FEEDS
33	4384372	WALI FEEDS
34	3320132954635	ALI RAZA
35	3630246498109	ARSHAD IQBAL
36	3530261 172357	ASIM MASOOD
37	3630208365031	DOAST ALI KHAN
38	3630287394287	MALIK MANZOOR AHMAD
39	3630277840337	MUHAMMAD ATIF KHAN
40	3630310130209	MUHAMMAD IQBAL
41	3630267146305	MUHAMMAD MAALIK
42	3520207388947	MUKHTAR AHMAD TASNEEM
43	3530224328063	RANA GHULAM SABIR
44	3630284705251	RANA MUHAMMAD ISHAQ
45	3660115852857	SOHAIL AMIN