



PAKISTAN
COMMISSIONER INLAND REVENUE, AUDIT-1,
LARGE TAXPAYERS OFFICE, MULTAN

No.CIR (Audit-I)/LTO-MN/2020-21/08

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of Section 29 of the Federal Excise Act, 2005, Section 7 of the Finance Act, 1989(V of 1989 and Wealth Tax Act, 1963(Repealed) read with Section 3 of the Finance Act, 2003(I of 2003) and Workers Welfare Fund Ordinance, 1971, read with the Federal Board of Revenue, Islamabad's orders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 B 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) Income Tax 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-I, Zone, LTO, Multan.

		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	
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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 thereuunder;
- 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.

7.4

		<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 Commissioner Inland Revenue or FBR for achieving the purposes of Federal Excise Act, 2005 and Rules & Procedures framed thereunder.	
2.	Officer of Inland Revenue, Unit-01, LTO, Multan	i) <u>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). ii) <u>Sales Tax</u> As at Sr. No. 01 powers and function 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) Federal Excise As at Sr. No. (a) to (k) excluding (d) and (j) of column (3) under the caption of Federal Excise of Table-I. iv) WITHHOLDING TAXES 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) WWF Act, 1971 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-I, 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.)

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

TABLE-II

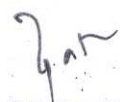
Powers and functions not delegated

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

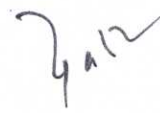
1. Revision of Sales Tax return.
2. Exercise of powers under sub-section 4 of Section 45-A of the Sales Tax Act, 1990.
3. Exercise of powers under Section 38-A of the Sales Tax Act, 1990.
4. Monitoring of audit schedule etc.
5. Exercise powers under Section 35 of the Federal Excise Act, 2005.
6. Adjudication 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-I, 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-I, LTO, Multan

Unit Wise Jurisdiction Audit-I

Annexure I

JURISDICTION OF AUDIT I RANGE I UNIT 01

No.	Registration No./NTN	Name of <u>Taxpayer</u>
1	4234568	BAHAWALPUR STEEL MILLS (PRIVATE)LIMITED
2	0660308	CHENAB ENGINEERING WORKS AND FOUNDRIES (PRIVATE) LIMITED
3	3011207	MULTAN ELECTRIC POWER COMPANY LIMITED
4	3049717	NORTHERN POWER GENERATION COMPANY LIMITED
5	3048930	FAISALABAD ELECTRIC SUPPLY COMPANY
6	0659106	PASBAN SECURITY SERVICES (PVT.) LIMITED
7	2901827	SINCO STEEL RE-ROLLING MILLS (PRIVATE) LIMITED
8	3385643	AL KABIR CONSTRUCTION COMPANY
9	7366572	CGGC-GRCJV(CHINA GEZHOUBA GROUP COMAPNY AND GHULAM RASOOL & CO JOINT VENTURE-M4))
10	2631914	ELCON ASSOCIATES
11	4119376	M. IMRAN MUMTAZ GOVERNMENT CONTRACTOR
12	3646424	MASHAL CONSTRUCTION COMPANY
13	3120273898945	MAJID KHAN
14	3310032706510	MST HUMAIRA MONNOO
15	3310038892979	MUHAMMAD GHULAM QADIR
16	3310099312853	MUHAMMAD JAVED ANWAR
17	3620352170175	MUHAMMAD NAVEED
18	3130131543069	MUHAMMAD SAJJAD
19	3130168051407	NADEEM YASEEN
20	3130468750919	SAAD AHMED PARACHA
21	3310079836147	TARIQ HAFEEZ SEITHI

JURISDICTION OF AUDIT I RANGE I UNIT 02

No.	Registration No./NTN	Name of <u>Taxpayer</u>
1	3333827	ALLIED SOLVENT PLANT (PRIVATE) LIMITED
2	2178667	ASIA GHEE MILLS (PRIVATE) LIMITED
3	3951593	AWAIS FLOUR MILLS (PRIVATE) LIMITED
4	2244021	DEHKAN FLOUR MILLS (PVT.) LIMITED
5	3984495	DUMMER FLOUR MILLS (PVT) LIMITED
6	4203186	FAHAD SHAHID FLOUR & GENERAL MILLS (PRIVATE) LIMITED
7	1492660	FARRUKH FLOUR MILLS (PRIVATE)LIMITED
8	3558952	INTERLOOP DAIRIES LIMITED
9	0479004	KHALID MODERN INDUSTRIES (PRIVATE) LIMITED
10	0659860	MADNI GHEE MILLS (PRIVATE) LIMITED
11	3242202	M-NAZAM EDIBLE OIL INDUSTRIES (PRIVATE) LIMITED
12	0660258	PAK SHAHEEN ROLLER FLOUR MILLS (PRIVATE) LIMITED
13	0711795	RAFHAN MAIZE PRODUCTS COMPANY LIMITED
14	7272427	SHAHID WAQAS FLOUR & GENERAL MILLS (PVT.) LIMITED
15	3281988	SHAMIM GHEE INDUSTRIES (PRIVATE) LIMITED
16	0712101	SHAMIM OIL (PRIVATE) LIMITED
17	4203114	WAQAS FAHAD FLOUR & GENERAL MILLS (PRIVATE) LIMITED
18	4246714	AHMAD FAZEEL FLOUR & GENERAL MILLS
19	1286516	AL FAZAL FLOUR & GENERAL MILLS
20	2527553	ALLIED FLOUR MILLS
21	2265022	ARUS INTERNATIONAL
22	2168266	ASIA TRADERS
23	0479005	BATALA INDUSTRIES (AUNIT FLOUR MILL)
24	2248269	CHENAB FLOUR AND GENERAL MILLS
25	0483614	DATA MEDICAN COMPANY
26	4032725	DURRANI FLOUR AND GENERAL MILLS
27	2142125	KOHSAR FLOUR AND GENERAL MILLS
28	2275994	M.S MALIK FLOUR MILLS
29	4024375	M/S AL- BARKAT FLOUR MILLS
30	3385806	M/S ALI SHAHBAZ FLOUR MILLS
31	2174089	M/S MIAN UMER SHARIF FLOUR MILLS
32	7935629	M/S MUKHTAR WASEEM FLOUR AND GENERAL MILLS
33	4182414	MANTHAR FLOUR AND GENERAL MILLS
34	2243918	MAQBOOL FLOUR MILLS

Annexure II

35	4176616	MIAN EDIBLE OIL INDUSTRIES (PVT) LTD
36	1362842	MODERN FLOUR & GENERAL MILLS
37	3534123	SARFRAZ ROLLER FLOUR MILLS
38	1553173	SHAN FLOUR & GENERAL MILLS
39	2486220	TUFAIL FLOUR & GENERAL MILLS
40	1494028	USMAN FLOUR MILLS
41	4111803	WALI SONS FLOUR AND GENERAL MILLS
42	3330144913573	JIMSHED BAQIR KHALID
43	3310013065959	MUHAMMAD INTIZAR KHAN
44	3310052498999	MUHAMMAD MASOOD SARWAR
45	3120280788559	SAJJAD ALI

JURISDICTION OF AUDIT I RANGE II UNIT 03

No.	Registration No./NTN	Name of Taxpayer
1	2217943	AALA PROCESSING INDUSTRIES (PRIVATE) LIMITED
2	3310090507215	ABDUL GHAFAR
3	2207242	ABDULLAH FIBRES (PRIVATE) LIMITED
4	0658513	AL-HAMRA FABRICS (PRIVATE) LIMITED
5	1956281	AL-ZAMIN TEXTILE MILLS (PRIVATE) LIMITED
6	0658560	AMTEX LIMITED
7	1137081	AN TEXTILE MILLS LIMITED
8	0688524	ANJUM TEXTILE MILLS (PVT.) LIMITED
9	0801226	ARSHAD TEXTILE MILLS LIMITED
10	1344407	ASIM TEXTILE MILLS LIMITED
11	0688497	BILAL TEXTILES (PVT.) LIMITED
12	4303159	CHALLENGE APPARELS LIMITED
13	1177309	CHEN ONE STORES LIMITED
14	4120026	CLASSIQUE TEXTILE (PVT.) LIMITED
15	1242107	COSY INTERNATIONAL (PRIVATE) LIMITED
16	0658545	DAWOOD TEXTILE PRINTING INDUSTRIES (PRIVATE) LIMITED
17	0823224	FAYYAZ COTTON (PRIVATE) LIMITED
18	1293614	FIRDOUS CLOTH MILLS (PVT.) LIMITED
19	0658568	FIVE STAR TEXTILE INDUSTRIES (PRIVATE) LIMITED
20	3831333	GREEN HOUSE LIMITED
21	2466633	H. A. HAQ SPINNING MILLS (PRIVATE) LIMITED
22	2192669	HABIB HASEEB SPINNING MILLS (PVT.) LIMITED
23	0660229	HASSAN LIMITED
24	0804273	IDEAL SPINNING MILLS LIMITED
25	1422643	ITTEHAD (PRIVATE) LIMITED
26	0658559	ITTEHAD TEXTILE INDUSTRIES (PRIVATE) LIMITED.
27	0658695	J. K. SPINNING MILLS LIMITED
28	4284830	JATALA COTTON INDUSTRIES (PRIVATE) LIMITED
29	3344934	JEEA AHSEN TEXTILES (PRIVATE) LIMITED
30	0789048	M/S SARGODHA CLOTH PROCESSING INDUSTRIES (PRIVATE) LIMITED
31	1920465	M/S SITARA HAMZA (PRIVATE) LIMITED
32	1505289	MIAN GHOU BUX (PRIVATE) LIMITED
33	2574210	MKB SPINNING MILLS (PRIVATE) LIMITED
34	0478995	MUZAMMIL COTTON INDUSTRIES (PRIVATE) LIMITED
35	1640755	NAGRA SPINNING MILLS (PRIVATE) LIMITED
36	0796005	NAVEED NAWAZ TEXTILES (PRIVATE) LIMITED
37	0658525	NOOR FATIMA TEXTILE PROCESSING INDUSTRIES (PRIVATE) LIMITED
38	1730179	RAFIQ SPINNING MILLS (PRIVATE) LIMITED
39	1986292	RASHID TEXTILE PRINTING INDUSTRIES PVT LIMITED
40	2178665	RASOOL MODEL INDUSTRIES (PVT.) LIMITED
41	0659128	SHALIMAR COTTON EXPORT (PRIVATE) LIMITED

42	4391673	SHEIKH COTTON FACTORY AND ALLIED INDUSTRY PRIVATE LIMITED
43	2140779	SILVER LINE SPINNING MILLS (PRIVATE) LIMITED.
44	0710140	THE CRESCENT TEXTILE MILLS LIMITED
45	4276608	ZAIN COTTON FACTORY AND OIL MILLS PVT LIMITED
46	3168294	A.A FABRICS
47	1544246	AHMAD JAMAL TEXTILE MILLS
48	7551732	AL-HABIB COTTON GINNERS
49	2509424	AL-SADIQ COTTON GINNERS
50	4301136	BAHAR E MADINA COTTON INDUSTRIES
51	3181780	CHANAB COTTON GINNERS UNIT NO.4
52	1696995	CHENAB COTTON GINNERS
53	2464573	FAG TEXTILES
54	3756653	FARBSTOFFE INTL.
55	2869656	KAMAL HOSIERY MILLS
56	3257663	LAHORE FASHIONS
57	1530346	M NAZAM INDUSTRIES COTTON GINNING PRESSING & OIL MILLS
58	1882504	M/S MOHAKKAM COTTON FACTORY
59	2231587	M/S S. Y. COTTON FACTORY
60	1551120	M/S S.A COTTON GINNERS L/O BURHAN AKHTAR COTTON FACTORY
61	2699731	MOONGI INDUSTRIES FAISALABAD
62	4130735	MUBASHER COTTON FACTORY AND OIL MILLS
63	2992014	MUKARAM COTTON FACTORY GINNING PRESSING & OIL MILLS
64	2489660	MUNIR & CO COTTON GINNING & OIL MILLS
65	2648657	MUSLIM COTTON GINNING AND ALLIED INDUSTRIES
66	0658774	RANA TEXTILE MILLS LIMITED
67	3130149254193	AMAD U DIN
68	3310007401523	KAMAL YOUSAF
69	3110448855023	KASHIF SANA
70	3310009270379	KHURRAM SHAFIQ
71	3310044955751	KHURRAM SHAHZAD
72	3310007682289	MAJID NASEER
73	3520280795631	MALIK MIRZA MISTRY
74	3110185902521	MUHAMMAD AFZAL NAZIR
75	3310052864993	MUHAMMAD YOUNIS
76	3110464189503	SAJJAD AHMED
77	3310085561071	SAJJAD ALI
78	3310020967397	SHAHID ASHFAQ
79	3130168003101	SHEIKH FAYAZ UDIN

JURISDICTION OF AUDIT I RANGE II UNIT 04

No.	Registration No./NTN	Name of Taxpayer
1	3117758	ADAM JEE PLASTIC INDUSTRIES (PRIVATE) LIMITED
2	1312902	ALKA (PRIVATE) LIMITED
3	3756583	AYESHA + MARRIAM (PRIVATE) LIMITED
4	0659958	AZHAR CORPORATION (PRIVATE) LIMITED
5	0709857	BANK AL-HABIB LIMITED
6	3612810	CROWN MOTOR COMPANY LIMITED
7	0479010	EASTREN PRODUCTS (PRIVATE) LIMITED
8	1791532	FATIMA FERTILIZER COMPANY LIMITED
9	0430608	IQBAL RICE MILLS (PVT.) LIMITED
10	3698205	KARSS PAINT INDUSTRIES (PVT.) LIMITED
11	3151681	LATIF RICE MILLS (PRIVATE) LIMITED
12	4248759	M/S CROWN TYRES LIMITED
13	3650861	NRSP MICROFINANCE BANK LIMITED
14	4379570	NUCHEM (PRIVATE) LIMITED
15	7192195	PAK UMER ENTERPRISES (SMC-PVT.) LIMITED
16	0786750	PAK-ARAB FERTILIZERS LIMITED
17	3229640	POWER CHEMICAL INDUSTRIES LIMITED
18	0688605	STANDARD ENTERPRISES (PRIVATE) LIMITED
19	4360071	STARLINE POLY PACKAGING PRIVATE LIMITED
20	4244250	MUKHTAR FEEDS
21	4256053	MUKHTAR WASEEM CORPORATION
22	2222672	NISAR RICE FACTORY
23	3014605	PAK RICE MILLS
24	3178279	SADAR ANJUMAN AHMADIYYA
25	3310206228967	HAMAUON KHALID
26	3310078546341	MIAN MUHAMMAD ARSHAD
27	3310012034473	MUHAMMAD BILAL
28	3110311299769	MUHAMMAD HUSSAIN
29	3630222008145	MUHAMMAD SADDIQUE
30	3310001222112	SALMAN MAJEED