

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

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

F.No.57(2)Jurisdiction/2017-6641-R

Islamabad, the 16th January, 2020

NOTIFICATION
(IR Operations Wing, FBR)

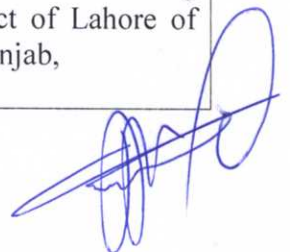
SUBJECT: REVISED/AMENDED JURISDICTION OF CHIEF COMMISSIONER AND COMMISSIONERS INLAND REVENUE, REGIONAL TAX OFFICE-II, LAHORE.

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:-

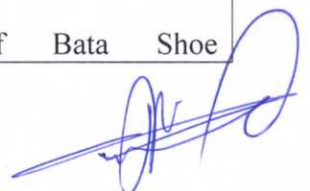
- i) The Chief Commissioner RTO-II, Lahore shall exercise the powers and perform functions under Income Tax Ordinance, 2001, the Sales Tax Act, 1990, the Federal Excise Act, 2005, section 7 of Finance Act, 1989 (V of 1989), Wealth Tax Act, 1963 (Repealed) read with section 3 of the Finance Act, 2003 (I of 2003), and Workers Welfare Fund Ordinance, 1971, Income Support Levy Act, 2013, in respect of the persons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:-

TABLE

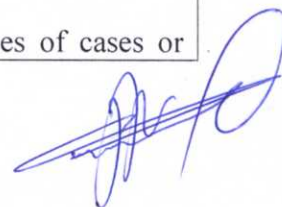
S. No.	Commissioner Inland Revenue	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
1	Commissioner of Inland Revenue (Zone-II), RTO-II, Lahore	The Commissioner Inland Revenue shall exercise powers and perform functions as conferred under:- a) Income Tax Ordinance, 2001 and Rules made	1. All cases or classes 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 of Civil District of Lahore of the Province of the Punjab,



		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) The Wealth Tax Act, 1963 (Repealed). f) Workers Welfare Fund Ordinance, 1971; 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.	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. Educational/ b. Training/Vocational Institutions: and c. 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/LESCO whose place of posting is in Civil Districts of Lahore of the Province of Punjab; ii. Employees of Bata Shoe
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			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
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			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 & above. 8. Cases or classes of cases or persons or classes of persons or areas specifically assigned by the FBR/CCIR from time to time.
2	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 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;	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 Wagha Town, Aziz Bhatti Town, Ravi Town, <u>Lahore Cantt, Walton Cantt, and Defence Housing Authority</u> of 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) Contractors; b) General Sales Agencies of foreign airlines, Private Hajj Group Organizers and Travel Agents; c) Security Services; and d) Lawyers, advocates, Chartered

		g) All functions of BTB (Broadening of Tax Base); and h) Legal matters including FTO, regarding powers and functions mentioned as above.	Accountants, 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.
3	Commissioner of Inland Revenue (Zone-IV), 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	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 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 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 businesses /activities. a) Marriage Halls, Lawns, Caterers and related Services; b) Beverage Manufacturers; c) Poultry Farms, Hatcheries & Manufacturers of poultry feed; d) Pharmaceutical Manufacturers;

		Base); and h) Legal matters including FTO, regarding powers and functions mentioned as above.	e) Petrol Pumps / CNG Stations; f) Paper & Board manufacturers; and g) Oil & Ghee Manufacturers. h) <u>Federal Government, Provincial government, FTN holders and attached departments, except assigned to CRTO and LTU, Lahore.</u> 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 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.
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2. This issues with the approval of Member (IR-Operations), FBR (HQ), Islamabad. This order shall take immediate effect.

The Manager,
Printing Corporation of Pakistan,
Islamabad.

(Muhammad Nawaz)
Secretary (Jurisdiction)

Distribution:

1. SA to Chairman, FBR (HQ) Islamabad.
2. All Members, FBR (HQ) Islamabad.
3. Concerned Chief Commissioner(s) Inland Revenue, LTUs / RTOs.
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.

(Muhammad Nawaz)
Secretary (Jurisdiction)