(To be Published in the Gazette of Pakistan)

Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue
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F.No.1(48)Jurisdiction/2014-199791-R Islamabad, the 9th November, 2020

Corrigendum

Subject: - Jurisdiction of the Chief Commissioner and Commissioners Inland Revenue at Large Taxpayers' Office Karachi

In exercise of the powers conferred by sub-section (1) of section 209 of the Income Tax Ordinance, 2001, sub-section (1) of section 30 and section 31 of the Sales Tax Act, 1990 and sub-section (1) of section 29 of the Federal Excise Act, 2005 read with Islamabad Capital Territory (Tax on Services) Ordinance, 2001, the Federal Board of Revenue is pleased to make the following amendments in the earlier jurisdiction order of Large Taxpayers' Office, Karachi issued vide Notification F.No.1(48)Jurisdiction/2014-132522-R dated 05.08.2020:-

1. In column (4) of Table A, in the "Powers and Functions" regarding Income Tax assigned to CIR Audit – I, the following entry would be added after the existing para "(n)" at page 3:

   "(o) 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 default 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."

2. In column (4) of Table A, in the "Powers and Functions" regarding Income Tax assigned to CIR Audit – II, the following entry would be added after the existing para "(n)" at page 6:

"(o) 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 default 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."

3. In column (4) of Table A, in the "Powers and Functions" regarding Income Tax assigned to CIR Audit – III, the following entry would be added after the existing para "(n)" at page 8:

"(o) 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 default 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."

4. In column (4) of Table A, in the "Powers and Functions" regarding Income Tax assigned to CIR Enforcement-I, para (e) at page 11would be substituted as under:

"(e) Issuance of exemption/lower rate certificates;"

5. In column (4) of Table A, in the "Powers and Functions" regarding Income Tax assigned to CIR Enforcement-I, para (f) at page 11 would be substituted as under:

"Monitoring of deduction, collection and payment of tax at source by withholding/collecting agents and charging of tax on defaulting withholding agents, and imposition of penalty & default surcharge on defaulting withholding agents, except audit of withholding agents and imposition of penalty & default surcharge as assigned to Commissioners Audit;"

6. In column (4) of Table A, in the "Powers and Functions" regarding Income Tax assigned to CIR Enforcement-I, para (g) at page 11 would be substituted as under:

> "(g) Imposition of penalty for non-filing of statutory statements and returns;"

7. In column (4) of Table A, in the "Powers and Functions" regarding Income Tax assigned to CIR Enforcement-I, para (h) at page 11 would be substituted as under:

> "(h) To take any other related action under the provisions of the Income Tax Ordinance, 2001 regarding withholding taxes except the powers & functions assigned to Commissioners Audit;"

8. In column (4) of Table A, in the "Powers and Functions" regarding Income Tax assigned to CIR Enforcement-II, para (e) at page 14 would be substituted as under:

> "(e) Issuance of exemption/lower rate certificates;"

9. In column (4) of Table A, in the "Powers and Functions" regarding Income Tax assigned to CIR Enforcement-II, para (f) at page 14 would be substituted as under:

> "Monitoring of deduction, collection and payment of tax at source by withholding/collecting agents and charging of tax on defaulting withholding agents, and imposition of penalty & default surcharge on defaulting withholding agents, except audit of withholding agents and imposition of penalty & default surcharge as assigned to Commissioners Audit;"

10. In column (4) of Table A, in the "Powers and Functions" regarding Income Tax assigned to CIR Enforcement-II, para (g) at page 14 would be substituted as under:

> "(g) Imposition of penalty for non-filing of statutory statements and returns;"

11. In column (4) of Table A, in the "Powers and Functions" regarding Income Tax assigned to CIR Enforcement-II, para (h) at page 14 would be substituted as under:

> "(h) To take any other related action under the provisions of the Income Tax Ordinance, 2001 regarding withholding taxes except the powers & functions assigned to Commissioners Audit;"

12. This order would take immediate effect.

Naveed Ali Narejo
Secretary (IR-Jurisdiction)

The Manager,
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Islamabad.

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1. SA to Chairman, FBR
2. All Members, FBR
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4. All Directors General, FBR
5. Chief (IR-Revenue & Operations), FBR, (HQ) Islamabad
6. CEO, PRAL, Islamabad for making necessary changes on the e-portal

Naveed Ali Narejo
Secretary (IR-Jurisdiction)