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Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue
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F. No.57(2)Jurisdiction/2017-145346-R Islamabad, the 1st September, 2020

Notification

Subject: - Jurisdiction of the Chief Commissioner and Commissioners Inland Revenue, Corporate Tax Office Lahore.

In exercise of the powers conferred under section 209 of Income Tax Ordinance, 2001, section 30 and section 31 of the Sales Tax Act, 1990, section 29 of the Federal Excise Act, 2005, read with Islamabad Capital Territory (Tax on Services) Ordinance, 2001, and in supersession of all previous orders issued under the aforementioned legal provisions in respect of jurisdiction, functions and cases assigned to Corporate Tax Office, Lahore, the Federal Board of Revenue is pleased to:

(i) Direct that the Chief Commissioner Inland Revenue, Corporate Tax Office, Lahore shall exercise the powers and perform functions under the Income Tax Ordinance, 2001, the Sales Tax Act, 1990, and the Federal Excise Act, 2005 read with Islamabad Capital Territory (Tax on Services) Ordinance, 2001 in respect of persons and cases mentioned in column 5 of the following Table A;

(ii) Re-designate the Commissioners Inland Revenue as mentioned in column 2 of the following Table A as the Commissioners Inland Revenue as mentioned in column 3 of the said Table A; and

(iii) Assign to the Commissioners Inland Revenue as mentioned in column 3 of the following Table A jurisdiction, powers and functions as specified in column 4 of the said Table A in respect of the persons and cases as mentioned in column 5 of the said Table A.

2. This order shall take immediate effect.

TABLE-A

S. No.	Existing office	Re-designated	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)	(5)
1.	Commissioner Inland Revenue Zone-I	Commissioner Inland Revenue Audit -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 Sections 175 and 176 or under any specific provision of law and rules provided in the said Ordinance and	1. All cases or classes of cases, persons or classes of persons of corporate sector falling within the limits of civil districts of Lahore, Kasur, Sheikhupura & Nankana Sahib of the Province of Punjab, other than the cases specifically assigned to any other RTO/LTO/CTO/MTO or any other zone/Commissioner Audit of Corporate Tax Office, Lahore, whose names begin with any of the alphabets from 'A' to 'N'. 2. All cases or classes of cases, persons or classes of persons of corporate sector falling within the limits of civil districts of Lahore, Kasur, Sheikhupura & Nankana Sahib of the Province of Punjab, other than the cases specifically assigned to any other RTO/LTO/CTO/MTO or any other zone/Commissioner Audit of Corporate Tax Office, Lahore, which are engaged in the following businesses/activities:

			Schedules thereto in respect of audit and assessment; b) Assessment under sections 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 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	a. Manufacturing companies of any type of Automobiles (including two and three wheelers) and Auto parts. b. Pay Phone Companies; and c. Members of Lahore Stock Exchange 3. All cases or classes of cases, persons or classes of persons of corporate and non-corporate sectors falling within the limits of civil districts of Lahore, Kasur, Sheikhupura & Nankana Sahib of the Province of Punjab, other than the cases specifically assigned to any other RTO/LTO/CTO/MTO or any other zone/Commissioner Audit of Corporate Tax Office, Lahore, which are engaged in the following businesses/activities: a) Manufacturers, exporters, importers, distributors, wholesalers and retailers of iron & steel including steel casting, melting, re-rolling, and steel pipes. b) Non-residents engaged in any business/activity; 4. All cases of directors of companies or members of AOPs as specified in paras 1,

			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; 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	2 and 3 above. 5. All cases of directors/members, not specifically assigned to any other zone/Commissioner Audit of CTO Lahore, of companies/ AOPs being assessed to tax in LTO Lahore where name of company/AOP begins with any of the alphabets 'A' to 'N' or the company/AOP is engaged in the businesses / activities as mentioned in paras 2 and 3 above. 6. All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 of the persons as specified in paragraphs 1, 2, 3, 4 and 5 above, and para 7 below. 7. Cases or classes of cases or persons or classes of persons or areas specifically assigned by FBR / Chief Commissioner.

			accordance with audit guidelines and audit manuals 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 Chief Commissioner Inland Revenue, CRTO, Lahore 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 the 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 Chief Commissioner Inland Revenue, CRTO, Lahore or FBR for achieving the purposes of the Sales Tax Act 1990, and Rules & Procedures framed thereunder. **Federal Excise:** 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/condonation of delay in respect of audit related functions as per the relevant provisions of 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, CRTO, Lahore or FBR for achieving the purposes of Federal Excise Act, 2005 and Rules & Procedures framed thereunder. **<u>Islamabad Capital Territory (Tax on Services) Ordinance 2001:</u>** All powers and functions relating to audit under ICTO, 2001.	
2.	Commissioner Inland Revenue Zone-II	Commissioner Inland Revenue Audit -II	**<u>As above</u>**	1. All cases or classes of cases, persons or classes of persons of corporate sector falling within the limits of civil districts of Lahore, Kasur, Sheikhupura & Nankana Sahib of the Province of Punjab, other than the cases specifically assigned to any other RTO/LTO/CTO/MTO or any other zone/Commissioner Audit of Corporate Tax Office, Lahore whose names begin with any of the alphabets from 'O' to 'Z'. 2. All cases or classes of cases, persons or classes of persons

				of corporate sector falling within the limits of civil districts of Lahore, Kasur, Sheikhupura &. Nankana Sahib of the Province of Punjab, other than the cases specifically assigned to any other RTO/LTO/CTO/MTO or any other zone/Commissioner Audit of Corporate Tax Office, Lahore which are engaged in the following businesses/ activities: a) Trusts & Non-Profit Organizations; b) Security Services; c) Marriage Halls, Lawns, Caterers and related services; d) General Sales Agencies of foreign airlines, Private Hajj Group Organizers and Travel Agents; e) Real Estate Dealers and Cooperative Housing Societies; f) Beverages manufacturing; g) Poultry Farms, Hatcheries, Poultry feed manufacturing; h) Pharmaceutical manufactures; i) Petrol Pumps / CNG Stations; j) Manufacturing of Paper & Board; k) Manufacturing of Oil &

				Ghee; and l) Contractors, engaged in construction business/activity; 3. All cases (Corporate and Non-Corporate) of builders and developers, including new cases registered in future from time to time, lying within the jurisdiction of LTO Lahore/ CTO Lahore and territorial jurisdiction of RTO Lahore/ RTOs Multan / Sahiwal and Bahawalpur. 4. All cases of directors of companies, members of AOPs and trustees of trusts, as specified in paragraph 1, 2 and 3 above. 5. All cases of directors/members/trustees, not specifically assigned to any other zone/Commissioner Audit of Corporate Tax Office Lahore, of companies/AOPs/trusts, as the case may be, being assessed to tax in LTO Lahore, where name of the company/AOP/trust begins with any of the alphabets from 'O' to 'Z' or the company/AOP/trust is engaged in the businesses/activities as mentioned in paras 2 and 3 above.

				6. All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 of the persons as specified in paragraphs 1, 2, 3, 4, 5 above and 7 below. 7. Cases or classes of cases or persons or classes of persons or areas specifically assigned by FBR / Chief Commissioner.
3.	Commissioner Inland Revenue Zone-III	Commissioner Inland Revenue Audit- III	**As Above.**	a) All cases or classes of cases, persons or classes of persons of corporate sector falling within the limits of civil districts of Lahore, Kasur, Sheikhupura & Nankana Sahib of the Province of Punjab, other than the cases specifically assigned to any other RTO/LTO/CTO/MTO or any other zone/Commissioner Audit of Corporate Tax Office, Lahore which are engaged in the following businesses / activities: a. Hotels and Restaurants; b. Communication and IT Industries; c. Electronic media including Radio/TV Channels and Cable Operators;

				d. Advertising Agencies / Companies, Advertising Agents, Advertisers; e. Print Media, newspaper, publishers; f. Lawyers, Advocates, Chartered Accountants, Consultants, architects and Engineers; g. Education / Training / Vocational institutions; h. Hospitals, Clinics, Labs, Diagnostic Centers, X-Ray Centers, CT Scan Centers, MRI Centers, Ultrasound Centers; 2. All cases or classes of cases, persons or classes of persons (Corporate or non-Corporate) whose place of business or registered office (as the case may be) is situated within the limits of civil districts of Lahore, Kasur, Sheikhupura & Nankana Sahib of the Province of Punjab, other than the cases specifically assigned to any other RTO/LTO/CTO/MTO or any

				other zone/Commissioner Audit of Corporate Tax Office, Lahore which are engaged in the following businesses / activities: b) IPPs, power generation, distribution and transmission; c) Commercial banks, non-banking financial institutions, investment banks including investment companies, insurance companies; d) Mutual Funds, Participation Funds, Modarabas, Leasing Companies, RIETS; e) Textile products, wearing apparel, garments, fabric & made ups of man-made fibers, wool, silk & cotton including spinning, weaving, sizing, calendaring, bleaching, dying, blending, souring, mercerizing, printing, knitting & other allied processes. Terry Towels and other made ups and all the cases of woolen mills: f) Manufacturers, importers, exporters, distributors/wholesalers and retailers of carpets; g) Manufacturers, importers, exporters, distributors/wholesalers and retailers of surgical goods and sports goods; h) Manufacturers, importers, exporters,

				distributors/wholesalers of leather goods & leather garments including leather tanneries; 3. All cases of members of AOPs and directors of companies as specified in paragraphs 1 and 2 above. 4. All cases of directors of companies and members of AOPs where the company/ AOP is being assessed to tax in LTO Lahore and is engaged in the businesses/ activities as mentioned in paras 1 and 2 above. 5. 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 and 4 above, and 6 below. 6. Cases or classes of cases or person or classes of persons or areas specifically assigned by FBR / Chief Commissioner.
4.	Commissioner Inland Revenue Zone-IV	Commissioner Inland Revenue Enforcement - I	**<u>Income Tax:</u>** a) Enforcement, recovery and collection of income tax; b) Broadening of tax base; c) Ensuring and enforcing	1. All cases or classes of cases, persons or classes of persons of corporate sector falling within the limits of civil districts of Lahore, Kasur, Sheikhupura & Nankana Sahib of the Province of Punjab, other than the cases specifically assigned to any

			compliance of the statutory provisions regarding filing of statutory returns, statements, furnishing of information, maintenance of prescribed accounts, documents and records; imposition of penalty and taking other actions under the law against non-compliant taxpayers; d) Best judgment assessment under section 121, except in cases under audit; e) Provisional Assessment under the Tenth Schedule; f) 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	other RTO/LTO/CTO/MTO or any other zone/Commissioner Enforcement of Corporate Tax Office, Lahore, whose names begin with any of the alphabets from 'A' to 'Z'; 2. All cases or classes of cases, persons or classes of persons of corporate sector falling within the limits of civil districts of Lahore, Kasur, Sheikhupura & Nankana Sahib of the Province of Punjab, other than the cases specifically assigned to any other RTO/LTO/CTO/MTO or any other zone/Commissioner Enforcement of Corporate Tax Office, Lahore, which are engaged in the following businesses/activities: a) Companies manufacturing any type of Automobiles (including two and three wheelers) and Auto parts. b) Pay Phone Companies; and c) Members of Lahore Stock Exchange. 3. All cases or classes of cases, persons or classes of persons (Corporate and non-Corporate) whose place of business or registered office (as the case may be) is

			surcharge as assigned to Commissioner Audit; g) Issuance of exemption/lower rate certificates; h) Imposition of penalty for non-filing of statutory statements and returns; i) To take any other related action under the provisions of the Income Tax Ordinance, 2001 regarding withholding taxes; j) Effect collection and recovery of tax under Part-IV & V of Chapter-X;		situated within the limits of civil districts of Lahore, Kasur, Sheikhupura & Nankana Sahib of the Province of Punjab, other than the cases specifically assigned to any other RTO/LTO/CTO/MTO or any other zone/Commissioner Enforcement of Corporate Tax Office, Lahore which are engaged in the following businesses / activities: a) Manufacturers, exporters, importers, distributors, wholesalers and retailers of iron & steel including steel casting, melting, re-rolling, and steel pipes. b) Non-residents;
			k) Determine and issue refunds under Part-VI of Chapter-X including refund adjustments;	4	All cases of directors of companies or members of AOPs as specified in paragraph 1, 2 and 3 above
			l) Rectification of mistakes in respect of orders relating to the enforcement functions; m) Giving effect to orders of the appellate authorities/FTO orders relating to enforcement; n) Launching prosecution under Part-XI of Chapter-	5.	All cases of directors/members, not specifically assigned to any other zone/Commissioner Enforcement of Corporate Tax Office Lahore, of companies/AOPs where the company/ AOP is being assessed to tax in LTO Lahore and where name of the company/AOP begins with any of the alphabets from 'A' to 'Z' or the company/AOP is engaged in

			X; o) Disposal of internal and external audit observations/paras other than those related to audit and assessment; p) Imposition of penalty under Part-X of Chapter-X, except the cases under audit; q) Revision of assessment under section 122A in respect of enforcement related cases; r) Grant of extension in filing of returns/statements; s) Monitoring of withholding taxes; t) Processing of complaints against the taxpayers not on tax roll; u) Any other powers and functions not specifically assigned to any other Commissioner Inland Revenue; v) Exercising powers under section 175 &176 in respect of cases other than cases under audit; w) Any other enforcement related powers and functions assigned	the businesses/ activities as mentioned in paras 1, 2 and 3 above. 6. 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 and 5 above, and 7 below. 7. Cases or classes of cases or person or classes of persons or areas specifically assigned by FBR / Chief Commissioner. 8. All cases classes of cases or persons or classes of persons or areas falling within the jurisdiction of Corporate RTO, Lahore only for the purpose of exercising such powers and discharge such duties as are conferred under the provisions of Wealth Tax Act, 1963 (Repealed).

			by the Chief Commissioner Inland Revenue, CRTO, Lahore or FBR for achieving the purposes of the Income tax Ordinance 2001, and Rules & Procedures framed thereunder. **Sales Tax:** a) Enforcement and collection of Sales Tax; b) Broadening of tax base; c) Recovery action u/s 11 of the Sales Tax Act 1990 against non-filers and short-filers, and any other action u/s 11 for enforcement related functions, except the cases under audit; d) Suspension, black-listing and deregistration of the registered persons; e) Enforcement of returns; f) Monitoring of withholding taxes; g) Sales tax registration; h) Processing and sanctioning of refund claims filed under section 10 and 66 of the Sales Tax Act 1990;	

			i) Reporting of Revenues; j) Disposal of internal and external audit observations/paras related to enforcement functions; k) Disposal of Crest discrepancies; l) Industrial Surveys; m) Powers and functions regarding investigation, , prosecution and arrest of a person; n) Implementation of enforcement planning and strategy in accordance with guidelines developed by FBR; o) Extension in time/Condonation of delay regarding filing of returns/refund claims; p) Authorization of zero rated/ concessionary imports and local purchases; q) Exercise of powers under section 38, 38A, 38B regarding functions/assignments related to Enforcement. r) Exercise of powers u/s 40B and 40C:	

			s) Exercise of powers u/s 45A(4) in respect of cases related to enforcement functions; t) Giving effect to orders of the appellate authorities/FTO orders relating to enforcement; u) Rectification of mistakes in respect of orders relating to enforcement functions v) Any other powers and functions not specifically assigned to any other Commissioner Inland Revenue; w) Any other enforcement related power and function assigned by the Chief Commissioner Inland Revenue, CRTO, Lahore or FBR for achieving the purposes of Sales Tax Act 1990, and Rules & Procedures framed thereunder. **<u>Federal Excise:</u>** a) Enforcement and collection of Federal Excise Duty; b) Broadening of tax	

			base; c) Processing and sanctioning of refund claims filed under Federal Excise Act, 2005; d) Enforcements of returns and registration of persons liable to be registered; e) Reporting of revenues; f) Disposal of internal and external audit observations/paras/ Crest discrepancies related to enforcement functions; g) Implementation of enforcement planning and strategy in accordance with guidelines developed by FBR or Member (Enforcement and Accounting); h) Extension in time/condonation of delay for filing of returns. i) Exercise of powers under Chapter IV of the FED Act,2005 with the exception of the powers and functions assigned to Commissioners	

			Inland Revenue Audit-I, Audit-II, Audit-III and Audit-IV; j) Rectification of mistakes in respect of orders relating to enforcement functions; k) Any other powers and functions not specifically assigned to any other Commissioner Inland Revenue; l) Any other enforcement related power and function assigned by the Chief Commissioner Inland Revenue, CRTO, Lahore or FBR for achieving the purposes of Federal Excise Act, 2005 and Rules & Procedures framed thereunder; **<u>Wealth Tax Act, 1963 (Repealed)</u>** To exercise all powers and functions as conferred under the provisions of Wealth Tax Act, 1963 (Repealed). **<u>Islamabad Capital Territory (Tax on Services) Ordinance 2001:</u>**	

			All powers and functions relating to enforcement under ICTO, 2001.	
5.	Commissioner Inland Revenue Zone-V	Commissioner Inland Revenue Enforcement-II	**<u>As Above.</u>** (Except powers & functions under the Wealth Tax Act 1963)	1. All cases or classes of cases, persons or classes of persons of corporate sector falling within the limits of civil districts of Lahore, Kasur, Sheikhupura & Nankana Sahib of the Province of Punjab, other than the cases specifically assigned to any other RTO/LTO/CTO/MTO or any other zone/Commissioner Enforcement of Corporate Tax Office, Lahore, which are engaged in the following businesses/activities: a) Trusts & Non-Profit Organizations; b) Security Services; c) Marriage Halls, Lawns, Caterers and related services; d) General Sales Agencies of foreign airlines, Private Hajj Group Organizers and Travel Agents; e) Real Estate Dealers and Cooperative Housing Societies; f) Beverages manufacturing;

				g) Poultry Farms, Hatcheries, Poultry feed manufacturing; h) Pharmaceutical manufactures; i) Petrol Pumps / CNG Stations; j) Manufacturers of Paper & Board; k) Manufacturers of Oil & Ghee; l) Contractors, engaged in construction business/activity; m) IPPs, power generation, distribution and transmission; n) Hotels and Restaurants; o) Communication and IT Industries; p) Commercial Banks, Non-Banking Financial Institutions, Investment Banks including Investment Companies, Insurance Companies; q) Mutual Funds, Participation Funds, Modarabas, Leasing Companies, RIETS;

				r) Electronic media including Radio/TV Channels and Cable Operators; s) Advertising Agencies / Companies, Advertising Agents, Advertisers; t) Print Media, newspaper, publishers; u) Lawyers, Advocates, Chartered Accountants, Consultants, architects and Engineers; v) Education / Training / Vocational institutions; w) Hospital, Clinics, Labs, Diagnostic Centers, X-Ray Centers, CT Scan Centers, MRI Centers, Ultrasound Centers; 2. All cases of persons (Corporate and Non-Corporate) of builders and developers, including new cases registered in future from time to time, lying within the jurisdiction of LTO Lahore/ CTO Lahore and territorial jurisdiction of RTO Lahore/ RTOs Multan / Sahiwal and Bahawalpur. 3. All cases or classes of cases, persons or classes of persons (Corporate and non-Corporate) whose place of

				business or registered office (as the case may be) is situated within the limits of civil districts of Lahore, Kasur, Sheikhupura & Nankana Sahib of the Province of Punjab, other than the cases specifically assigned to any other RTO/LTO/CTO/MTO or any other zone/Commissioner Enforcement of Corporate Tax Office, Lahore which are engaged in the following businesses / activities: a) Textile products wearing apparel, Garments, Fabric & Made ups or man-made fibers, wool, silk & cotton including spinning, wearing, sizing, calendaring, bleaching, dying, blending, souring, mercerizing, printing, knitting & other allied processes. Terry Towels and other made ups and all the cases of Woolen Mills: b) Manufacturers, importers, exporters, distributors/wholesalers and retailers of carpets, tanneries and leather goods, surgical goods and sports goods; 4. All cases of members of AOPs and directors of companies as specified in paragraphs 1, 2 and 3 above. 5. All cases of directors/members of

				companies/AOPs where the company/AOP is being assessed to tax in LTO Lahore and is engaged in the businesses/activities as mentioned in paras 1, 2 and 3 above. 6. 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 and 5 above, and 7 below. 7. Cases or classes of cases or person or classes of persons or areas specifically assigned by FBR / Chief Commissioner.
6.	Commissioner Inland Revenue IP	Commissioner Inland Revenue, Legal	**Income Tax:** a) Defending appeals before Commissioner Inland Revenue (Appeals), instituting and defending departmental appeals and references under Part-III of Chapter-X, prosecution of cases instituted under any provision of the Income Tax Ordinance 2001, filing and pursuing CPLAs in the Supreme Court of Pakistan, and	All cases or classes of cases or persons or classes of persons or areas falling within the jurisdiction of Corporate Tax Office, Lahore.

			representing the department in the process of liquidation; b) Preparation, follow-up and defense of cases before Alternative Dispute Resolution Committee; c) Defending complaints before FTO; d) File/defend representations before the President of Pakistan; e) Appointment of legal advisers and assignment of cases, wherever required, for representation before appellate fora; f) Grant recognition/approval to Provident Funds, Superannuation Funds, and Gratuity Funds under the Sixth Schedule; and exercise all the powers under the said Schedule; g) Grant of approval to Non-Profit Organizations under section 2(36). h) Any other legal function assigned by the Chief Commissioner or	

			FBR for achieving the purposes of Income Tax Ordinance, 2001 and Rules & Procedures framed thereunder. **Sales Tax:** a) Preparation, institution, follow-up and defense of cases before Supreme Court, High Court, Appellate Tribunal; b) Preparation, follow-up and defense of cases before Commissioner (Appeals) and Alternative Dispute Resolution Committee; c) Matters relating to Federal Tax Ombudsman; d) Appointment of legal advisors and assignment of cases, wherever required, for representation before appellate fora; and e) Any other legal functions assigned by the Chief Commissioner Inland Revenue or FBR for achieving the purpose of Sales Tax Act, 1990 and Rules & Procedures	

			framed thereunder; **<u>Federal Excise:</u>** a) Preparation, institution, follow-up and defense of cases before Supreme Court, High Court, Appellate Tribunal; b) Preparation, follow-up and defense of cases before Commissioner (Appeals) and Alternative Dispute Resolution Committee; c) Matters relating to Federal Tax Ombudsman; d) Appointment of legal advisors and assignment of cases, wherever required, for representation before appellate for a; and e) Any other legal functions assigned by the Chief Commissioner Inland Revenue or FBR for achieving the purposes of the FED Act, 2005 and Rules & Procedures framed thereunder. **<u>Islamabad Capital Territory (Tax on Services) Ordinance</u>**	

			2001: All powers and functions relating to legal/appellate matters under ICTO, 2001.	

Naveed Ali Narejo
Secretary (Jurisdiction)

The Manager,
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Copy to:

1. SA to Chairman, FBR
2. All Members, FBR
3. All Chief Commissioners Inland Revenue, LTOs/CTOs/MTO/RTOs
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)