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Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue
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F.No.57(2)Jurisdiction/2017-185058-R Islamabad, the 5th November, 2021

Notification

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

In supersession of all previous orders issued in respect of corporate tax office, Islamabad, and 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, the Federal Board of Revenue is pleased to:

(i) Direct that the Chief Commissioner Inland Revenue, Corporate Tax Office, Islamabad 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 4 of the following Table A; and

(ii) Assign to the Commissioners Inland Revenue as mentioned in column 2 of the following Table A jurisdiction, powers and functions as specified in column 3 of the said Table A in respect of the persons and cases as mentioned in column 4 of the said Table A.

TABLE-A

S. No.	Commissioner Inland Revenue	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
1.	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 Schedules there to 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	1. All cases of companies, not specifically assigned to any other LTO/CTO/MTO/RTO or any other Audit Commissioner of the CTO Islamabad, falling within the territorial limits of the Islamabad Capital Territory, Gilgit Baltistan, Northern areas, and civil districts of Rawalpindi, Attock, Jhelum, and Chakwal whose names begin with alphabets 'A' to 'K'. 2. All Trusts/NGOs/NPOs, not specifically assigned to any other LTO/CTO/MTO/RTO or any other Audit Commissioner of the CTO Islamabad, having their registered offices/head offices in the territorial limits of the Islamabad Capital Territory, Gilgit Baltistan, Northern areas, and civil districts of Rawalpindi, Attock, Jhelum, and Chakwal whose names begin with alphabets 'A' to 'K'. 3. All cases of non-resident persons, not specifically assigned to any other LTO/CTO/MTO/RTO or any other Audit Commissioner of the CTO Islamabad, falling within the territorial limits of the Islamabad Capital Territory and civil districts of Rawalpindi, Attock, Jhelum, and Chakwal whose names begin with alphabets 'A' to 'K'.

		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 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	4. All cases of companies, both resident and non-resident, whose names begin with alphabets ‘A’ to ‘K’, whose principal place of business is situated within the civil limits of the Islamabad Capital Territory, predominantly providing or rendering services subject to Sales Tax under the Islamabad Capital Territory (Tax on Services) Ordinance, 2001 (as amended from time to time). 5. Cases or classes of cases, persons or classes of persons or areas specifically assigned by Chief Commissioner/FBR from time to time.

		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 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 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 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 or FBR for achieving the purposes of Federal Excise Act, 2005 and Rules & Procedures framed thereunder. **Islamabad Capital Territory (Tax on Services) Ordinance 2001:**	

		All powers and legal functions relating to audit under ICTO, 2001.	
2.	Commissioner Inland Revenue Audit –II	**As above**	1. All cases of companies, not specifically assigned to any other LTO/CTO/MTO/RTO or any other Audit Commissioner of the CTO Islamabad, falling within the territorial limits of the Islamabad Capital Territory, Gilgit Baltistan, Northern areas, and civil districts of Rawalpindi, Attock, Jhelum, and Chakwal whose names begin with alphabets 'L' to 'Z' and including cases whose names begin with 'integers'. 2. All Trusts/NGOs/NPOs, not specifically assigned to any other LTO/CTO/MTO/RTO or any other Audit Commissioner of the CTO Islamabad, having their registered offices/head offices in the territorial limits of the Islamabad Capital Territory, Gilgit Baltistan, Northern areas, and civil districts of Rawalpindi, Attock, Jhelum, and Chakwal whose names begin with alphabets 'L' to 'Z' and including cases whose names begin with 'integers'. 3. All cases of non-resident persons, not specifically assigned to any other LTO/CTO/MTO/RTO or any other Audit Commissioner of

			the CTO Islamabad, falling within the territorial limits of the Islamabad Capital Territory and civil districts of Rawalpindi, Attock, Jhelum, and Chakwal whose names begin with alphabets 'L' to 'Z' and including cases whose names begin with 'integers'. 4. All cases of companies, both resident and non-resident, whose names begin with alphabets 'L' to 'Z' and including cases whose names begin with 'integers' whose principal place of business is situated within the civil limits of the Islamabad Capital Territory, predominantly providing or rendering services subject to Sales Tax under the Islamabad Capital Territory (Tax on Services) Ordinance, 2001 (as amended from time to time). 5. Cases or classes of cases, persons or classes of persons or areas specifically assigned by Chief Commissioner/FBR from time to time.
3.	Commissioner Inland Revenue Enforcement	**Income Tax:** a) Enforcement, recovery and collection of income tax; b) Broadening of tax base; c) Ensuring and enforcing compliance of the statutory provisions regarding filing of statutory returns, statements, furnishing of information,	1. All cases or classes of cases or persons or classes of persons or areas assigned to Commissioner Inland Revenue Audit-I & Commissioner Inland Revenue Audit-II, CTO Islamabad. 2. Cases or classes of cases, persons or classes of persons or areas specifically assigned by Chief Commissioner/FBR from time to time.

		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 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; k) Determine and issue refunds under Part-VI of Chapter-X including refund adjustments; 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-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 by the Chief Commissioner Inland Revenue or FBR for achieving the purposes of the Income Tax Ordinance, 2001 & Rules and 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 powers and functions assigned by the Chief Commissioner Inland Revenue or FBR for achieving the purposes of the Sales Tax Act 1990 & Rules and Procedures framed thereunder. **Federal Excise:** 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 powers and functions assigned by the Chief Commissioner Inland Revenue or FBR for achieving the purposes of the Federal Excise Act 2005 & Rules and Procedures framed thereunder;	

		Wealth Tax Act, 1963 (Repealed) To exercise all powers and functions as conferred under the provisions of Wealth Tax Act, 1963 (Repealed). **Islamabad Capital Territory (Tax on Services) Ordinance 2001:** All powers and legal functions relating to enforcement under ICTO, 2001.	
4.	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 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;	1. All cases or classes of cases or persons or classes of persons or areas assigned to Commissioner Inland Revenue Audit-I, Commissioner Inland Revenue Audit-II, & Commissioner Enforcement CTO Islamabad. 2. Cases or classes of cases, persons or classes of persons or areas specifically assigned by Chief Commissioner/FBR from time to time.

		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. **<u>Sales Tax:</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 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. **Islamabad Capital Territory (Tax on Services) Ordinance 2001:** All powers and functions relating to legal/appellate matters under ICTO, 2001.	

2. This order shall take immediate effect.

Naveed Ali Narejo
Secretary (Jurisdiction)

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Islamabad

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Naveed Ali Narejo
Secretary (Jurisdiction)