

OFFICE OF THE  
COMMISSIONER IR (WITHHOLDING TAXES ZONE)

TAX HOUSE ABBOTTABAD

0992-921513

F.No. / 5886

Dated: 8/3/2022

**JURISDICTION OF COMMISSIONER INLAND REVENUE  
WITHHOLDING TAXES ZONE RTO ABBOTTABAD**

In *supersession* of all previous jurisdiction orders and in exercise of the powers conferred by section 210(1) of the Income Tax Ordinance, 2001 section 30(3) of Sales Tax Act, 1990 Section 29(1B) of Federal Excise Act, 2005 and Rules and section 10(1) of the Wealth Tax Act, 1963 (repealed) and in pursuance of Federal Board of Revenue Notifications No. 57(2)S-DOS/2011 dated 26-02-2011 and No. 0485-IR-1/2011 dated 07-03-2011, the undersigned is pleased to direct that *Officers* Inland Revenue specified in Column-II shall exercise all the powers and perform the functions as specified in Column-III with the *exception* of powers and functions mentioned in Column (V) in respect of the persons or classes of persons or cases or classes of cases or areas as specified in Column (IV) of the table below:-

S.No	Unit	Powers & Functions	Jurisdiction	Powers & Function: not Delegated
(I)	(II)	(III)	(IV)	(V)
01	Officer Inland Revenue WHT-01	<p>a. Ensure filing of statutory withholding statements, maintenance of prescribed accounts, documents and records;</p> <p>b. Monitor deduction, collection and payment of taxes made by Withholding/Collecting Agents</p> <p>c. Charge tax on defaulting withholding/collecting agents and impose penalty and default surcharge</p> <p>d. Recovery of tax from withholding/collecting agents</p>	<p>a. All cases of persons/Withholding Agents whose registered office, place of Business/profession employment falls within the civil district of Abbottabad.</p>	<p><b>Income Tax:</b></p> <ul style="list-style-type: none"> <li>• <b>114(6)(ba)</b> Approval For revision of return of income</li> <li>• <b>119(3):</b> Extension of time for furnishing returns and other documents</li> <li>• <b>Section 122A:</b> Revision of assessment.</li> <li>• <b>Section 122(5A):</b> Amendment of assessment.</li> <li>• <b>131 (1)(a)</b> Appeal to the ATIR</li> <li>• <b>133(1)</b> Reference to High Court</li> <li>• <b>138(2)</b> Recovery modes</li> <li>• <b>153(4)</b> Exemption or reduced rate certificate</li> <li>• <b>159</b> Exemption or reduced rate certificate</li> <li>• <b>Section 175:</b> Powers to enter and</li> </ul>

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				<p>search premises.</p> <ul style="list-style-type: none"> <li>• <b>Section 176:</b> Notice to obtain information from a banking company</li> <li>• <b>177(1)(a) and (b)</b> Power to select cases for audit</li> </ul> <p><b>STA, 1990</b></p> <ul style="list-style-type: none"> <li>• <b>26(3)</b> Approval for a revised return</li> <li>• <b>38A</b> Power to call for information from a banking company</li> <li>• <b>40B</b> Posting of OIR to the premises of a registered person</li> <li>• <b>74</b> Condonation of time limit</li> </ul> <p><b>FED Act, 2005</b></p> <ul style="list-style-type: none"> <li>• <b>4(4)</b> Approval for a revised return</li> <li>• <b>34A</b> Reference to High Court</li> <li>• <b>45(2)</b> Posting or OIR to the premises of registered person</li> </ul>
02	Officer Inland Revenue WHT-01	<p>a. Ensure filing of statutory withholding statements, maintenance of prescribed accounts, documents and records;</p> <p>b. Monitor deduction, collection and payment of taxes made by Withholding/Collecting Agents</p> <p>c. Charge tax on defaulting withholding/collecting agents and impose penalty and default surcharge</p> <p>d. Recovery of tax from withholding/collecting agents</p>	<p>a. All Federal, Provincial and Local Government Departments falling within the civil district of Abbottabad.</p> <p>b. All branches of banks/financial Institutions operating in the area of civil District, Abbottabad</p>	<p><b>Income Tax:</b></p> <ul style="list-style-type: none"> <li>• <b>114(6)(ba)</b> Approval For revision of return of income</li> <li>• <b>119(3):</b> Extension of time for furnishing returns and other documents</li> <li>• <b>Section 122A:</b> Revision of assessment.</li> <li>• <b>Section 122(5A):</b> Amendment of assessment.</li> <li>• <b>131 (1)(a)</b> Appeal to the ATIR</li> <li>• <b>133(1)</b> Reference to High Court</li> <li>• <b>138(2)</b> Recovery modes</li> <li>• <b>153(4)</b> Exemption or reduced rate certificate</li> <li>• <b>159</b> Exemption or reduced rate certificate</li> <li>• <b>Section 175:</b> Powers to enter and search premises.</li> <li>• <b>Section 176:</b> Notice to</li> </ul>

				<p>obtain information from a banking company</p> <ul style="list-style-type: none"> <li>• <b>177(1)(a) and (b)</b> Power to select cases for audit</li> </ul> <p><b>STA, 1990</b></p> <ul style="list-style-type: none"> <li>• <b>26(3)</b> Approval for a revised return</li> <li>• <b>38A</b> Power to call for information from a banking company</li> <li>• <b>40B</b> Posting of OIR to the premises of a registered person</li> <li>• <b>74</b> Condonation of time limit</li> </ul> <p><b>FED Act, 2005</b></p> <ul style="list-style-type: none"> <li>• <b>4(4)</b> Approval for a revised return</li> <li>• <b>34A</b> Reference to High Court</li> <li>• <b>45(2)</b> Posting or OIR to the premises of registered person</li> </ul>
03	Office Inland Revenue WHT-03 Mansehra, Battagram, Torgar and Kohistan	<p>a. Insure filing statutory withholding statements, maintenance of prescribed accounts, documents and records;</p> <p>b. Monitor deduction, collection and payments of taxes made by Withholding/Collecting Agents</p> <p>c. Charge tax on defaulting withholding/collecting agents and impose penalty and default surcharge</p> <p>d. Recovery of tax from withholding/collecting agents</p>	<p>a. All cases persons/Withholding Tax Agents whose registered office, place of business/profession/employment falls within the Civil District of Mansehra, Battagram, Torgar and Kohistan</p> <p>b. All Federal, Provincial and Local Government departments of civil Districts of Mansehra, Battagram, Torgar and Kohistan</p> <p>c. All branches of banks/financial Institutions operating in the area of civil District Mansehra, Battagram, Torgar</p>	<p><b>Income Tax:</b></p> <ul style="list-style-type: none"> <li>• <b>114(6)(ba)</b> Approval For revision of return of income</li> <li>• <b>119(3):</b> Extension of time for furnishing returns and other documents</li> <li>• <b>Section 122A:</b> Revision of assessment.</li> <li>• <b>Section 122(5A):</b> Amendment of assessment.</li> <li>• <b>131 (1)(a)</b> Appeal to the ATIR</li> <li>• <b>133(1)</b> Reference to High Court</li> <li>• <b>138(2)</b> Recovery modes</li> <li>• <b>153(4)</b> Exemption or reduced rate certificate</li> <li>• <b>159</b> Exemption or reduced rate certificate</li> <li>• <b>Section 175:</b> Powers to enter and search premises.</li> <li>• <b>Section 176:</b> Notice to obtain information from a banking company</li> </ul>

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04	Officer Inland Revenue WHT-04 Haripur	<ul style="list-style-type: none"> <li>a. Ensure filing of statutory withholding statements maintenance of prescribed accounts, documents and records;</li> <li>b. Monitor deduction, collection and payment of taxes made by Withholding/Collecting Agents</li> <li>c. Charge tax on defaulting withholding/collecting agents and impose penalty and default surcharge</li> <li>d. Recovery of tax from withholding/collecting agents</li> </ul>	<ul style="list-style-type: none"> <li>a. All cases of persons Withholding Agents whose registered office place of business/ profession/ employment Falls within the civil district of Haripur,</li> <li>e.</li> </ul>	<p><b><u>(Income Tax):</u></b></p> <ul style="list-style-type: none"> <li>• <b><u>114(6)(ba)</u></b> Approval For revision of return of income</li> <li>• <b><u>119(3)</u></b>: Extension of time for furnishing returns and other documents</li> <li>• <b><u>Section 122A</u></b>: Revision of assessment.</li> <li>• <b><u>Section 122(5A)</u></b>: Amendment of assessment.</li> <li>• <b><u>131 (1)(a)</u></b> Appeal to the ATIR</li> <li>• <b><u>133(1)</u></b> Reference to High Court</li> <li>• <b><u>138(2)</u></b> Recovery modes</li> <li>• <b><u>153(4)</u></b> Exemption or reduced rate certificate</li> <li>• <b><u>159</u></b> Exemption or reduced rate certificate</li> <li>• <b><u>Section 175</u></b>: Powers to enter and search premises.</li> <li>• <b><u>Section 176</u></b>: Notice to obtain information from a banking company</li> <li>• <b><u>177(1)(a) and (b)</u></b> Power to select cases for</li> </ul>

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(HAROON MASOOD)  
Commissioner IR (WHT Zone)

Copy to:

- ✓ 1. Member (FATE) with the request for placement on FBR website.
2. Chief Commissioner – IR, Tax House Abbottabad.
3. Director General (Withholding Taxes) FBR, Islamabad.
4. Commissioner IR, Zone-I and II Tax House Abbottabad.
5. All Officers of Tax House Abbottabad.
6. President Hazara Tax Bar Association Abbottabad
7. MIS, Officer Tax House Abbottabad.
8. Office File

  
(HAROON MASOOD)  
Commissioner IR (WHT Zone)