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Government of Pakistan
Revenue Division
Federal Board of Revenue
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F. No.1(48)Jurisdiction/2024/ 111769 -R

Islamabad, the 4th July, 2024

NOTIFICATION
(Inland Revenue Operations Wing, FBR)

Subject: **Jurisdiction of Commissioner Inland Revenue (Refund), Corporate Tax Office, Lahore**

In exercise of the powers conferred under sub-section (1) of section 209 of the Income Tax Ordinance, 2001, sub-section (1) of sections 30 and 31 of the Sales Tax Act, 1990, sub-section (1) of section 29 of the Federal Excise Act, 2005, and in partial modification of Board's earlier Notification No. 57(2) Jurisdiction/2017-45610-R, dated 22nd March, 2023 in respect of jurisdiction of the Commissioners Inland Revenue of the Corporate Tax Office, Lahore, the Federal Board of Revenue is pleased to direct —

(a) that the Commissioners Inland Revenue mentioned in that notification shall not exercise the powers and perform the functions specified in column (3) of the following Table in this notification; and

(b) that the said powers and functions shall be exercised and performed, by the Commissioner Inland Revenue, specified in column (2), in respect of persons or classes of persons, cases or classes of cases, as specified in column (4) of the following Table:

Table

Sr. No.	Commissioner Inland Revenue	Powers and Functions	Jurisdiction
(1)	(2)	(3)	(4)
7.	Commissioner Inland Revenue (Refund), Corporate Tax Office, Lahore.	The Commissioner Inland Revenue shall exercise all the powers and perform functions under the provisions of— (a) sections 170 and 171 of the Income Tax Ordinance, 2001 and rules made relating thereto; (b) sections 10, 66 and 67 of the Sales Tax Act, 1990 and rules made relating thereto in addition to exercising powers and perform functions as assigned in Sales Tax Act, 1990 and Rules thereunder for the purpose of only conducting pre/post refund audit, assessment and recovery of refund claims processed and sanctioned; (c) sections 44 and 44A of the Federal Excise Act, 2005 and the rules made relating thereto in addition to exercising powers and perform functions as assigned in Federal	All cases or class of persons falling under the jurisdiction of CTO, Lahore as per the notification bearing No. 57(2) Jurisdiction/2017-45610-R, dated 22nd March, 2023.

		Excise Act, 2005 and Rules thereunder for the purpose of only conducting pre/post refund audit, assessment and recovery of refund claims processed and sanctioned.	

2. This notification shall take immediate effect.

(MIRZA NASIR ALI)
Chief (IR-Formations)

The Manager,
Printing Corporation of Pakistan,
Islamabad.

Distribution:

1. The SA to Chairman, FBR.
2. All Members, FBR.
3. All Chief Commissioner(s) Inland Revenue, LTOs /MTOs/CTOs/ RTOs.
4. The Director General IR (I & I), Islamabad.
5. The Director General IR (Withholding), Islamabad.
6. The Director General IR (Internal Audit), Islamabad.
7. The Chief (IR-Revenue & Operations), FBR, (HQ) Islamabad.
8. The Chief (Automation), FBR, Islamabad.
9. The Secretary (IR-Jurisdiction), FBR, Islamabad.
10. The CEO, PRAL, Islamabad for making necessary changes on the e-portal.
11. The Second Secretary (IT) FBR, (HQ) Islamabad for updating the data bases.
12. The Web Master, FBR, Islamabad for posting on FBR website.

(SUHAIL ABBAS)
Second Secretary (Jurisdiction)