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**Government of Pakistan
Revenue Division
Federal Board of Revenue**

F. No.57(2)Jurisdiction/2026-109271-R

Islamabad, the September 29th, 2026

**NOTIFICATION
(Inland Revenue Operations Wing, FBR)**

Subject: **Jurisdiction and Power of Chief Commissioner and Commissioner Inland Revenue, National Faceless Centre**

In exercise of the powers conferred under subsections (1) and (2) of section 209 read with subsection (1) of section 209B and subsection (1) of section 227D of the Income Tax Ordinance, 2001; subsections (1), (2A) and (2B) of section 30 read with subsection (1) of section 30AA of the Sales Tax Act, 1990 read with subsection (1) of section 31 of the Sales Tax Act, 1990 and subsection (1) of section 32C of the Sales Tax Act; subsections (1), (1AA) and (1AB) of section 29 read with subsection (2) of section 7A of the Federal Excise Act, 2005; subsection (3) of section 3 of the Islamabad Capital Territory (Tax on Services) Ordinance, 2001; and in exercise of the powers conferred by clauses (r) and (h) of subsection (1) of section 4 of the Federal Board of Revenue Act, 2007; the Federal Board of Revenue is pleased to —

- a. Direct that the Chief Commissioner Inland Revenue, National Faceless Centre, shall exercise the powers and perform functions, under the Income Tax Ordinance, 2001, the Sales Tax Act, 1990, the Federal Excise Act, 2005, Islamabad Capital Territory (Tax on Services) Ordinance, 2001, section 7 of the Finance Act, 1989 (Act No. V of 1989), as amended from time to time, and the Workers Welfare Fund Ordinance, 1971, and shall exercise exclusive or concurrent jurisdiction, in respect of persons or classes of person or cases or classes of cases assigned to the National Faceless Centre, in addition to the jurisdiction already assigned under section 209 of the Income Tax Ordinance, 2001, section 30 of the Sales Tax Act, 1990, or section 29 of the Federal Excise Act, 2005 to the concerned tax office,
- b. Direct that the Chief Commissioner, National Faceless Center may assign exclusive or concurrent jurisdiction, powers and functions, in respect of the persons or classes of persons and cases or classes of cases as mentioned in column (4) of Table A, in addition to the jurisdiction, powers and functions already assigned under Section 209 of the Income Tax Ordinance, 2001, as specified in column (3) of the following Table A to the Commissioners Inland Revenue as mentioned in column (2) of the said Table.



- c. Direct that it may assign such jurisdiction to the Chief Commissioner Inland Revenue, National Faceless Centre, or the Commissioner Inland Revenue, National Faceless Centre, through an automated assignment system, if it deems fit.

Table A

S No	Designation	Powers and Functions	Jurisdiction
(1)	(2)	(3)	(4)
1.	Commissioner Inland Revenue, National Faceless Audit Wing	The Commissioner Inland Revenue shall exercise all powers and perform functions conferred by: 1. The Income Tax Ordinance, 2001 and Income Tax Rule, 2002; 2. The Sales Tax Act, 1990 and Sales Tax Rules, 2006; 3. The Federal Excise Act, 2005 and Federal Excise Rules, 2005; 4. Islamabad Capital Territory (Tax on Services) Ordinance, 2001; 5. Section 7 of the Finance Act, 1989, (Act No.V of 1989), as amended from time to time; 6. The Workers' Welfare Fund Ordinance, 1971; and 7. Relevant schedules or SROs, to the extent of: 1. Audit of cases under section 122E and proceedings under section 111 of the Income Tax Ordinance, 2001, section 11H of the Sales Tax Act, 1990, and section 7A of the Federal Excise Act, 2005, 2. Calling for information from the taxpayer or registered person or any other person under subsection (2) of section 175 or subsections (1) or (1A) of section 176 of the Income Tax Ordinance, 2001; section 38A or subsections (1) or (2) of section 38B of the Sales Tax Act, 1990; or subsection (1) of	a) All persons or class of persons for specific tax years or tax periods of a person assigned to National Faceless Audit Wing by the Chief Commissioner Inland Revenue through algorithm(s) developed by the Board.

		section 23 of the Federal Excise Act, 2005, 3. Imposition of penalties relating to non-compliance, failure to maintain record, or obstruction under section 182 of the Income Tax Ordinance, 2001, section 33 of the Sales Tax Act, 1990, or section 19 of the Federal Excise Act, 2005, 4. Performance of any audit function for computing income chargeable to tax or correct tax liability or refund, 5. Submission of audit report, 6. Giving effect to the directions of the court of law or appellate authorities in respect of audit related functions, 7. Any other function assigned by the Board or the Chief Commissioner Inland Revenue.	
2.	Commissioner Inland Revenue, National Faceless Assessment Wing	The Commissioner Inland Revenue shall exercise all powers and perform functions as conferred by: 1. The Income Tax Ordinance, 2001 and Income Tax Rule, 2002; 2. The Sales Tax Act, 1990 and Sales Tax Rules, 2006; 3. The Federal Excise Act, 2005 and Federal Excise Rules, 2005; 4. Islamabad Capital Territory (Tax on Services) Ordinance, 2001; 5. Section 7 of the Finance Act, 1989, (Act No.V of 1989), as amended from time to time; 6. The Workers' Welfare Fund Ordinance, 1971; and 7. Relevant schedules or SROs, to the extent of: 1. Assessments as provided in section 122E of the Income Tax	a) All persons or class of persons for specific tax years or tax periods of a person assigned to National Faceless Audit Wing by the Chief Commissioner Inland Revenue through algorithm(s) developed by the Board. b) All persons or class of persons for specific tax years or tax periods of a person assigned to National Faceless Assessment Wing by the Chief Commissioner Inland Revenue through

		Ordinance, 2001; section 11H of the Sales Tax Act, 1990; and section 7A of the Federal Excise Act, 2005, read with subsection (3) of section 3 of the Islamabad Capital Territory (Tax on Services) Ordinance, 2001; section 4 of the Workers' Welfare Fund Ordinance, 1971; and section 7 of the Finance Act, 1989, as amended from time to time, 2. Best judgment assessment under section 121 of the Income Tax Ordinance, 2001, or section 11D of the Sales Tax Act, 1990, 3. Revision of assessment by the Commissioner Inland Revenue under section 122A of the Income Tax Ordinance, 2001, subsection (4) of section 45A of the Sales Tax Act, 1990, or subsection (1) of section 35 of the Federal Excise Act, 2005, 4. Imposition of default surcharge under section 205 of the Income Tax Ordinance, 2001, section 34 of the Sales Tax Act, 1990, or section 8 of the Federal Excise Act, 2005, 5. Imposition of penalties under section 182 of the Income Tax Ordinance, 2001, section 33 of the Sales Tax Act, 1990, or section 19 of the Federal Excise Act, 2005, 6. Rectification of mistake(s) apparent from record under section 221 read with subsection (1) of section 122E of the Income Tax Ordinance, 2001, section 57 read with subsection (1) of section 11H of the Sales Tax Act, 1990, and section 36 read with subsection (1) of section 7A of the Federal Excise Act, 2005, 7. Calling for information, issuance of notices, granting opportunity of being heard, etc. to the taxpayer or	algorithm(s) developed by the Board.
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		registered person or any other person under subsection (2) of section 175 or subsections (1) or (1A) of section 176 of the Income Tax Ordinance, 2001; section 38A or subsections (1) or (2) of section 38B of the Sales Tax Act, 1990; or subsection (1) of section 23 of the Federal Excise Act, 2005, 8. Allow credit of tax or adjustment of refunds, 9. Performance of any assessment-related function for computing income chargeable to tax or correct tax liability or refund, 10. Condonation of time limit(s), 11. Giving effect to the directions or orders of the appellate authorities in respect of assessment related functions under sections 124 or 124A of the Income Tax Ordinance, 2001, sections 11B or 11C of the Sales Tax Act, 1990, or sections 14B or 14C of the Federal Excise Act, 2005, 12. Any other function assigned by the Board or the Chief Commissioner Inland Revenue.	
3.	Commissioner Inland Revenue, Quality Control Wing	Administrative review and recommendations in respect of Audit Reports or Assessment Order assigned in draft format. 	a) All persons or class of persons for specific tax years or tax periods of a person assigned to National Faceless Audit Wing by the Chief Commissioner Inland Revenue through algorithm(s) developed by the Board. b) All persons or class of persons for specific tax years or tax periods of a

			person assigned to National Faceless Assessment Wing by the Chief Commissioner Inland Revenue through algorithm(s) developed by the Board.
4.	Commissioner Inland Revenue, Field Operations	The Commissioner Inland Revenue shall exercise all powers and perform functions as conferred by: 1. The Income Tax Ordinance, 2001 and Income Tax Rule, 2002; 2. The Sales Tax Act, 1990 and Sales Tax Rules, 2006; 3. The Federal Excise Act, 2005 and Federal Excise Rules, 2005; 4. Islamabad Capital Territory (Tax on Services) Ordinance, 2001; 5. Section 7 of the Finance Act, 1989, (Act No.V of 1989), as amended from time to time; 6. The Workers' Welfare Fund Ordinance, 1971; and 7. Relevant schedules or SROs, to the extent of: 1. Supervision and maintenance of National Faceless Facilitation Centre(s), 2. Service of notices, orders and other documents under section 218 of the Income Tax Ordinance, 2001, section 56 of the Sales Tax Act, 1990, or section 47 of the Federal Excise Act, 2005, 3. Power to conduct physical verification including nature and size of the business, assets, investments, expenditures, and any other information or verification required by the Chief	a) All persons or class of persons for specific tax years or tax periods of a person assigned to National Faceless Audit Wing by the Chief Commissioner Inland Revenue through algorithm(s) developed by the Board. b) All persons or class of persons for specific tax years or tax periods of a person assigned to National Faceless Assessment Wing by the Chief Commissioner Inland Revenue through algorithm(s) developed by the Board.

		Commissioner for conducting any proceedings assigned to the National faceless Center as directed by the Board through an algorithm-based system., 4. Recovery of tax under Part IV of Chapter X of the Income Tax Ordinance, 2001, Chapter IX of the Sales Tax Act, 1990, or section 14A of the Federal Excise Act, 2005, and the relevant rules relating to the above-mentioned laws, and 5. Any other function assigned by the Board or the Chief Commissioner Inland Revenue	
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2. The concurrent jurisdiction assigned to an officer as mentioned above shall be exclusive in terms of tasks, tax year(s), or tax period(s) assigned to the National Faceless Centre. However, such jurisdiction, or part of it, shall automatically cease to exist as soon as the specific audit or assessment or proceedings for penalty or default surcharge assigned to the officer is finalized. Such jurisdiction, if required shall be automatically re-assigned to an officer as mentioned above, unless directed otherwise.

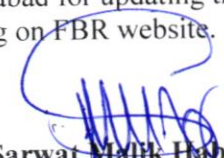
3. This notification shall come into force with effect from 1st October 2026.


(Rafia Ilyas Awan)
Chief (IR-Formations)

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(Sarwat Malik Habib)
Second Secretary (IR-Jurisdiction)