



GOVERNMENT OF PAKISTAN
OFFICE OF THE COMMISSIONER INLAND REVENUE
ZONE-III, LARGE TAXPAYERS' OFFICE,
ISLAMABAD

No.CIR/ZONE-III/Jurisdiction/2025-2026/398

Dated: 12/01/2026

JURISDICTION ORDER

In continuation and in partial modification of all previous orders of this office and in pursuance of FBR's Notification F.No.57(2)Jurisdiction/2026-3496-R, dated 08.01.2026 and in exercise of powers conferred under sub-section (1) of Section 210 of the Income Tax Ordinance, 2001, sub-section (3) of Section 30 of the Sales Tax Act, 1990 read with the Islamabad Capital Territory (Tax on Services) Ordinance, 2001 and sub-section (1B) of Section 29 of the Federal Excise Act, 2005, it is directed that the Officers of Inland Revenue specified in Column 2 shall exercise the powers and perform the functions as mentioned in Column 3, excluding the powers and functions mentioned in Table-II, in respect of the persons mentioned in Column-IV of the schedules given therein below with immediate effect and until further orders:

2. This order shall come into force on 12.01.2026.

TABLE-I

S#	Authority	Powers & Function	Jurisdiction
I	II	III	IV
1.	Officer of Inland Revenue, Unit-XIII, Range-I, Zone-III, LTO, Islamabad	a) Income Tax Ordinance, 2001, and Rules thereunder; b) Sales Tax Act, 1990 and Rules thereunder; c) Federal Excise Act, 2005 and Rules thereunder; d) Wealth Tax Act, 1963 (Repealed); e) Section 7 of Finance Act, 1989 (Act No. V of 1989), as amended vide Finance Act, 2010; f) The Islamabad Capital Territory (Tax on Services) Ordinance, 2001; and g) Income Support Levy Act, 2013 (Repealed)	Cases of all persons as mentioned in Schedule-I.
2	Officer of Inland Revenue, Unit-XIV, Range-I, Zone-III, LTO, Islamabad	a) Income Tax Ordinance, 2001, and Rules thereunder; b) Sales Tax Act, 1990 and Rules thereunder; c) Federal Excise Act, 2005 and Rules thereunder; d) Wealth Tax Act, 1963 (Repealed); e) Section 7 of Finance Act, 1989 (Act No. V of 1989), as amended vide Finance Act, 2010; f) The Islamabad Capital Territory (Tax on Services) Ordinance, 2001; and g) Income Support Levy Act, 2013 (Repealed)	Cases of all persons as mentioned in Schedule-II.

3	Officer of Inland Revenue, Unit-XV, Range-II, Zone-III, LTO, Islamabad	a) Income Tax Ordinance, 2001, and Rules thereunder; b) Sales Tax Act, 1990 and Rules thereunder; c) Federal Excise Act, 2005 and Rules thereunder; d) Wealth Tax Act, 1963 (Repealed); e) Section 7 of Finance Act, 1989 (Act No. V of 1989), as amended vide Finance Act, 2010; f) The Islamabad Capital Territory (Tax on Services) Ordinance, 2001; and g) Income Support Levy Act, 2013 (Repealed)	Cases of all persons as mentioned in Schedule-III.
4	Officer of Inland Revenue, Unit-XVI, Range-II, Zone-III, LTO, Islamabad	a) Income Tax Ordinance, 2001, and Rules thereunder; b) Sales Tax Act, 1990 and Rules thereunder; c) Federal Excise Act, 2005 and Rules thereunder; d) Wealth Tax Act, 1963 (Repealed); e) Section 7 of Finance Act, 1989 (Act No. V of 1989), as amended vide Finance Act, 2010; f) The Islamabad Capital Territory (Tax on Services) Ordinance, 2001; and g) Income Support Levy Act, 2013 (Repealed)	Cases of all persons as mentioned in Schedule-IV.
5	Officer of Inland Revenue, Unit-XVII, Range-III, Zone-III, LTO, Islamabad	a) Income Tax Ordinance, 2001, and Rules thereunder; b) Sales Tax Act, 1990 and Rules thereunder; c) Federal Excise Act, 2005 and Rules thereunder; d) Wealth Tax Act, 1963 (Repealed); e) Section 7 of Finance Act, 1989 (Act No. V of 1989), as amended vide Finance Act, 2010; f) The Islamabad Capital Territory (Tax on Services) Ordinance, 2001; and g) Income Support Levy Act, 2013 (Repealed)	Cases of all persons as mentioned in Schedule-V.

TABLE-II

INCOME TAX

1. Revision/amendment of assessment/further amendment of assessment under section 114(6), 122A and 122(5A) of the Income Tax Ordinance, 2001.
2. Exercise of powers under proviso (a) and (b) of sub section (1) of section 177 of the Income Tax Ordinance, 2001.
3. Extension in time under section 122(9) of Income Tax Ordinance, 2001.
4. Power of delegation u/s 210 of the Income Tax Ordinance, 2001.
5. Power to enter and search premises u/s 175 of Income Tax Ordinance, 2001.
6. Approval to exercise Powers and functions under section 176 of Income Tax Ordinance, 2001.

7. Allow changes in method of accounting under section 32 of Income Tax Ordinance, 2001.
8. Allow changes in method of stock valuation.
9. Receive and decide application to allow income year as different from fiscal year
10. Allow special year as income year.
11. Approve bank, financial institution of leasing companies for the purposes of section 77(4) of Income Tax Ordinance, 2001.
12. Allow lesser tax to be deposited after sale under section 141.
13. Issue reduced rate certificates or exemption certificates from advance / withholding tax.
14. Issue exemption certificates for payment to non-residents where permanent establishment is taxable.
15. Issue tax deduction notice on account of payment to non-residents.
16. Receive application and issue Order of 'NIL' deduction (non-resident).
17. Allow records to be maintained otherwise than as prescribed.
18. Prescribe period of NTN card.
19. File complaint with Special Judge for prosecution.
20. Authorize a person to obtain information of taxpayers for return processing.
21. Determine date of establishment of fish farm unit etc.
22. Approval of sale contract in Pakistan against international tender of locally manufactured goods.
23. Imposition of penalty under section 189 for obstruction of Income Tax Authority in discharging of official duties.
24. a) File appeal and rectification application and Misc. Application to Appellate Tribunal Inland Revenue.
b) File Reference, Writ Petition and Intra Court Appeal to the High Court.
c) File Constitution Appeal for Leave to Appeal and Review to Supreme Court of Pakistan.
- 26) a) Receive notice from liquidators.
b) Issue intimation to liquidators.
c) Allow sale permission to liquidators.
d) Allow lesser tax to be deposited after sale.
- 27) Approval under section 2(36)(c) of Income Tax Ordinance, 2001.
- 28) Recognition of Employees Provident Funds, approval of Employee's Gratuity. Fund and Pension Fund in terms of Sixth Schedule to the Income Tax Ordinance, 2001.
- 29) Receive Commissioner Inland Revenue (Appeals), Appellate Tribunal Inland Revenue, High Court and Supreme Court orders and judgments.
- 30) Appointment of Legal Counsels.

31) All issues relating to jurisdiction.

32) Any other legal or administrative action necessary for smooth functioning of Official business.

SALES TAX

1. Exercise of powers under sub-section (1) of section 25 of the Sales Tax Act, 1990.
2. Valuation committee u/s 2(46)(e) of Sales Tax Act, 1990.
3. Extension of time for finalization of Order-in-Original u/s 11(5) of Sales Tax Act, 1990.
4. Suspension and black listing of registration u/s 21(2) and 21(4) of Sales Tax Act, 1990.
5. Approval of revision of returns under section 26(3) of Sales Tax Act, 1990.
6. Appointment of CA or Cost Accountant u/s 32A of Sales Tax Act, 1990.
7. Approval to exercise powers and functions under section 37 of Sales Tax Act, 1990.
8. Approval to exercise powers and functions under section 37A of Sales Tax Act, 1990.
9. Access to premises under section 38 of Sales Tax Act, 1990.
10. Power to call for information under section 38A of Sales Tax Act, 1990.
11. Monitoring of production u/s 40B of Sales Tax Act, 1990.
12. Revision of order under section 45A of Sales Tax Act, 1990.
13. Condonation under section 74 of Sales Tax Act, 1990.
14. All issues relating to jurisdiction.
15. Any other legal or administrative action necessary for smooth functioning of Official business.

FEDERAL EXCISE DUTY:

1. Exercise of powers under section 46 of the Federal Excise Act, 2005.
2. Power to authorize "Officers of Inland Revenue" under sub-section (1) of section 46 of the Federal Excise Act, 2005.
3. Powers under section 45 of FED Act, 2005 regarding posting of officers at the premises of persons/Registered Persons.
4. Revision of orders under section 35 of Federal Excise Act, 2005.
5. All issues relating to jurisdiction


(IRFAN ALI)
Commissioner-IR

Copy to:

1. The Chief Commissioner Inland Revenue, LTO, Islamabad.
2. All Commissioners Inland Revenue, LTO, Islamabad.
3. All Additional Commissioners Inland Revenue, LTO, Islamabad.
4. DBA, PRAL, LTO Islamabad.
5. All Officers Concerned.
6. Office file.


(IRFAN ALI)
Commissioner-IR

ZONE-III / SCHEDULE - I / UNIT - XIII - (13)

S.NO	Reg No	NTN	NAME
1	0657090	0657090	AL HAJ PAKISTAN EXPLORATION LIMITED
2	0757432	0757432	BGP PAKISTAN INTERNATIONAL
3	1548566	1548566	CNPC CHUANQING DRILLING ENGINEERING COMPANY LIMITED
4	0816095	0816095	DOWELL SCHLUMBERGER (WESTERN) S. A.
5	3720313883571	1240876	FALAK SHER AWAN
6	3710250739017	2894047	GHULAM FAROOQ
7	6110176399433	3107531	HAROON NASEER
8	4196061	4196061	HARRINGTON GEOSCIENCES PAKISTAN (PVT) LTD
9	3740506560331	0357773	MUHAMMAD RAFI
10	7122805	7122805	OIL & GAS DEVELOPMENT COMPANY LIMITED WPPF TRUST
11	0787223	0787223	OIL AND GAS DEVELOPMENT COMPANY LIMITED.
12	0657118	0657118	PETROLEUM EXPLORATION (PRIVATE) LIMITED
13	5631506	5631506	OGDCL EMPLOYEES GRATUITY FUND
14	7114318	7114318	OIL AND GAS DEVELOPMENT COMPANY LIMITED EMPLOYEES PENSION FUND
15	7113803	7113803	OIL AND GAS DEVELOPMENT COMPANY LIMITED GENERAL PROVIDENT FUND TRUST
16	7218768	7218768	JINN PETROLEUM (PVT.) LIMITED
17	0657166	0657166	UCH POWER (PRIVATE) LIMITED
18	3239640	3239640	UCH-II POWER (PRIVATE) LIMITED

ZONE-III / SCHEDULE - II / UNIT - XIV - (14)

S.NO	Reg No	NTN	NAME
1	1802839	1802839	BOWENERGY RESOURCES (PAKISTAN) SRL
2	7639715	7639715	HILONG OIL SERVICE LTD
3	4126891	4126891	HILONG OIL SERVICE & ENGINEERING PAKISTAN (PRIVATE) LIMITED
4	1414673	1414673	MARI ENERGIES LIMITED
5	3610359449399	3584476	MUBASHAR AHMED MAJID
6	3740511605897	1353665	MUHAMMAD IMRAN
7	1505202	1505202	ORIENT PETROLEUM PTY LIMITED

8	2960799	2960799	ORIENT PETROLEUM INC.
9	2475851	2475851	SCOMI OILTOOLS LIMITED
10	2725780	2725780	SPUD ENERGY PTY LIMITED
11	1500565	1500565	UEP ALPHA LIMITED
12	0786911	0786911	UEP BETA GMBH
13	816086	0816086	WEATHERFORD OIL TOOL MIDDLE EAST LIMITED
14	0657168	0657168	ZAVER PETROLEUM CORPORATION (PRIVATE) LIMITED
15	3740537047703	0030492	ZAKIM KHAN MAHSUD
16	7223451	7223451	M/S MARI PETROLEUM COMPANY LIMITED MANAGEMENT STAFF
17	7221481	7221481	M/S MARI PETROLEUM COMPANY LIMITED NON MANAGEMENT STAFF GRATUITY FUND
18	3605736	3605736	KAROT POWER COMPANY (PRIVATE) LIMITED
19	1424775	1424775	LIBERTY DAHARKI POWER LIMITED

ZONE-III / SCHEDULE - III / UNIT – XV – (15)

S.NO	Reg No	NTN	NAME
1	2842870	2842870	AL-QASIM GAS (PRIVATE) LIMITED
2	0944544	0944544	ATTOCK PETROLEUM LIMITED
3	0709782	0709782	ATTOCK REFINERY LIMITED
4	0657348	0657348	CAP GAS (PRIVATE) LIMITED
5	7169520	7169520	COUGAR DRILLING SOLUTIONS GLOBAL DMCC
6	0992113	0992113	EXALO DRILLING S.A.
7	1938929	1938929	MOL PAKISTAN OIL & GAS COMPANY B. V.
8	0657658	0657658	PAKISTAN OILFIELDS LIMITED
9	2802127	2802127	POLISH OIL AND GAS COMPANY
10	7101777	7101777	QUALITY 1 PETROLEUM (PVT.) LIMITED
11	0800354	0800354	THE ATTOCK OIL COMPANY LIMITED
12	3740503419401	0022635	SAJID NAWAZ
13	7109080	7109080	ATTOCK REFINERY LIMITED STAFF PROVIDENT FUND
14	7109252	7109252	ATTOCK PETROLEUM LIMITED EMPLOYEES PROVIDENT FUND
15	3066069	3066069	ATTOCK PETROLEUM LIMITED EMPLOYEES WELFARE TRUST
16	7109201	7109201	ATTOCK PETROLEUM LIMITED GRARUITY FUND
17	7110771	7110771	ATTOCK REFINERY LIMITED GENERAL STAFF PROVIDENT FUND
18	7112491	7112491	ATTOCK PETROLEUM LIMITED MANAGEMENT STAFF PENSION FUND
19	7111096	7111096	ATTOCK REFINERY LTD GRATUITY FUND
20	7256820	7256820	PAKISTAN OILFIELDS LIMITED GENERAL STAFF PROVIDENT FUND
21	7256638	7256638	PAKISTAN OILFIELDS LIMITED GRATUITY FUND

22	7256665	7256665	PAKISTAN OILFIELDS LIMITED MANAGEMENT STAFF PENSION FUND
23	7256821	7256821	PAKISTAN OILFIELDS LIMITED MANAGEMENT STAFF PROVIDENT FUND
24	4376925	4376925	PORT QASIM ELECTRIC POWER COMPANY (PRIVATE) LIMITED
25	5967842	5967842	UPLHC I LIMITED
26	G421077-3	G421077	POLISH OIL AND GAS COMPANY - PAKISTAN BRANCH WORKERS PROFIT PARTICIPATION FUND
27	4294846	4294846	UNIVERSAL GAS DISTRIBUTION COMPANY (PRIVATE) LIMITED
28	8859170	8859170	EPIC ENERGY (PRIVATE) LIMITED

ZONE-III / SCHEDULE - IV / UNIT – XVI – (16)

S.NO	Reg No	NTN	NAME
1	4302481	4302481	FFBL POWER COMPANY LIMITED
2	3673130	3673130	FORCE BATTERIES (PRIVATE) LIMITED
3	1218669	1218669	GOVERNMENT HOLDINGS (PRIVATE) LIMITED
4	6110119963887	1448005	IRFAN AL AZEEM
5	2150038	2150038	KCA DEUTAG DRILLING G.M.B.H.
6	3730169919391	0104863	MUHAMMAD RIZWAN AKRAM
7	0096679	7200568-1	PAKISTAN LNG TERMINALS LIMITED
8	0096680	96680	PAKISTAN LNG LIMITED
9	1264635	1264635	SEA AND LAND DRILLING CONTRACTOR INC
10	3775107	3775107	THREE GORGES FIRST WIND FARM PAKISTAN (PRIVATE) LIMITED
11	4226841	4226841	WELLSERVE OILFIELD SERVICES (PRIVATE) LIMITED
12	7190020	7190020	GOVERNMENT HOLDINGS (PRIVATE) LIMITED EMPLOYEES, CONTRIBUTORY PROVIDENT FUND
13	7203729-3	7203729-3	M/S KING SALMAN HUMANITARIAN AID AND RELIEF CENTER
14	0822763-2	0822763-2	NATIONAL BOOK FOUNDATION
15	2269485-4	2269485-4	HIT EDUCATION WELFARE TRUST
16	5428762-7	5428762-7	TURKISH MAARIF FOUNDATION
17	2471478-0	2471478-0	CATHOLIC RELIEF SERVICES
18	3035746-2	3035746-2	MEDECINES SANS FRONTIERES HOLLAND
19	7190002	7190002-1	GOVERNMENT HOLDINGS (PRIVATE) LIMITED EMPLOYEES GRATUITY FUND
20	2806920	2806920	SACHAL ENERGY DEVELOPMENT (PRIVATE) LIMITED
21	4398732	4398732	ASIA RESOURCES OIL LIMITED

ZONE-III / SCHEDULE - V / UNIT – XVII – (17)

S.NO	Reg No	NTN	NAME
1	3156471	3156471	BEVERAGE PLUS (PRIVATE) LIMITED
2	7170315	7170315	CENERGYICO ISOMERATE PK (PVT) LTD
3	0656921	0656921	HAIDRI BEVERAGES (PRIVATE) LIMITED
4	3740534006669	3200770	JAHANZEB NADEEM
5	0786909	0786909	MURREE BREWERY COMPANY LIMITED
6	4053274	4053274	PETROCOAL SYNERGIES (PRIVATE) LIMITED
7	7264417	7264417	SHANDONG KERUI PETROLEUM EQUIPMENT CO. LTD
8	3720120581121	4037940-0	FARHAN IFTIKHAR
9	3720197005509	2435720-7	NOMAN IFTIKHAR
10	0816543	0816543	ASKARI GUARDS (PRIVATE) LIMITED
11	2257467	2257467	FAIR EDGE SECURITIES (PRIVATE) LIMITED
12	2701181	2701181	FAUJI SECURITY SERVICES PVT LTD
13	3344938	3344938	METRO GUARDS PRIVATE LIMITED
14	3254275	3254275	NPF SECURITY SERVICES (PRIVATE) LIMITED
15	0079044	3981861	RAWAL ENERGY (PRIVATE) LIMITED
16	2647147	2647147	RIAZ AHMED SECURITIES (PRIVATE) LIMITED
17	3740694739973	2853994	SHAUKAT IQBAL
18	4210122654723	0482853	SYED IQTIDAR SAEED
19	3740594822547	0038091	SYED SHAHID HUSSAIN
20	3740647845241	1410581	ZAIN UL WAHAB
21	2840904	2840904	CIDER FOODS (PRIVATE) LIMITED
22	1794851	1794851	HALCROW PAKISTAN PVT LTD
23	4350795	4350795	EXCEED PETROLEUM PVT LIMITED