TO BE PUBLISHED IN THE GAZETTE OF PAKISTAN PART

FBR Federal Board of Revenue

OFFICE OF THE
COMMISSIONER-IR
ZONE-III, RTO-I, KARACHI

Jud/CIR/Z-III/RTO-I/JURISDICTION/2025-2026/725 Dated: 06-08-2025

JURISDICTION ORDER

In pursuance of the FBR's Notification F.NO.57(2) Jurisdiction/2017-244286-R, dated 03.10.2019 and in exercise of powers conferred under sub-sections (1) and (2) of Section 210 of the Income Tax Ordinance 2001, Section 30 of the sales tax Act, 1990, Section29 of the Federal Excise Act, 2005, and in supression of all previous jurisdiction order, it is hereby directed that the Officers of Inland Revenue specified in Column-II of the Table-I hereunder, shall exercise all the powers and perform the functions as specifiedin Column-III, in respect of the persons, classes of persons, or areas mentioned in Column-IV, except the powers and functions mentione din Table-II hereunder:

TABLE-I

1	II	III	IV
S#	**Officer of Inland Revenue**	**Powers and Functions**	**Jurisdiction**
	Additional Commissioner Range-A		
01	**Unit-01, Zone-III, RTO-I, Karachi (DCIR/ACIR/IRO)**	All powers and functions under; a) The Income Tax Ordinance 2001 and Rules made there under; and as conferred under; b) The Sales Tax Act, 1990 and Rules made there under; c) The Federal EXCISE Act,2005 and Rules made there under; d) The Wealth Tax, Act,1963 Fund Ordinance, 1971.(Repealed);	A. All Non-corporate cases of persons or classes of persons registered up to 08-10-2023, not otherwise specifically assigned, whose principle place of business, profession or residence is situated in the areas falling within the limits of **Baldia Town, Jamshed Town, Kemari Town, LayariTown, Liaquated Town, Orangi Town SITE Town , Saddar Town and within the limits of CLIFTON Cantonment, Clifton, DHA, Karachi Cantonment, Kemari Contonment and Manora Cantonment:** i. All cases of Real Estate, Developers Dealers, Builders, Contractors and Co-operative Housing Societies.

DDO
S.O (R&B) / (I. Tax)
S.O (Sales Tax-I)
S.O (Sales Tax-II)
S.O (Legal)
S.O (FTO)
S.O (Complaints/ (NAB & FIA)
S.O. (Jurisdiction)
S.O (PAC / DAC)
DBA
A O
Transport Officer
L.R O

8/8/25

OFFICE OF THE CHIEF COMMISSIONER INLAND REVENUE
Inward No 2103
08 AUG 2025

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		e) The Finance Act, 1989(Act No.V of 1989), as amended vide Finance Act, 2010; and ; and f) The Workers welfares Fund Ordinance, 1971. g) The Islamabad Capital Territory (Tax on Services) Ordinance, 2001. h) Income Support Levy Act-2013 (repealed).	B. All cases of partners of firms of members of AOP as specified in paragraph (a) above provided that where a person is a partner is a partner or member, I more than firm or AOP, as the case may be, Jurisdiction over his case shall lie with the Unit having jurisdiction over the firm or AOP, as the cases may be whose name comes first in alphabetical order. C. All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraph herein above. D. Any other case, class of case and person or classes of person assigned by CIR, CCIR or FBR specifically.
02	**Unit-02, Zone-III, RTO-I, Karachi (DCIR/ACIR/IRO)**	All powers and functions under; a) The Income The Income Tax Ordinance , 2001 and Rules made there under; and as conferred under; b) The Sales Tax Act, 1990 and Rules made there under; c) The Federal Excise Act,2005 and Rules made there under; d) The Wealth Tax Act, 1963 (Repealed); e) The Finance Act, 1989 (Act No.V of 1989), as amended vide Finance Act, 2010; and f) The Workers welfare Fund Ordinance, 1971. g) The Islamabad Capital Territory (Tax on Services) Ordinance, 2001. h) Income Support Levy Act-2013 (repealed).	A. All Non-corporate cases of persons or classes of persons registered up to 08-10-2023, not otherwise specifically assigned, whose principle place of business, profession or residence is situated in the areas falling within the limits of **Baldia Town, Jamshed Town, Kemari Town, LayariTown, Liaquated Town, Orangi Town SITE Town , Saddar Town and within the limits of CLIFTON Cantonment, Clifton, DHA, Karachi Cantonment, Kemari Contonment and Manora Cantonment:** i) All Educational/ Training / Vocational institutions: ii) Travel Agents/Hajj & Umrah Operators: and iii) Visa and immigration Consultants. B. All cases of partners of firms of members of AOP as specified in paragraph (a) above provided that where a person is a partner is a partner or member, I n more than firm or AOP, as the case may be, Jurisdiction over his case shall lie with the Unit having jurisdiction over the firm or AOP, as the cases may be whose name comes first in alphabetical order.

			C. All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraph herein above. D. Any other case, class of case and person or classes of person assigned by CIR, CCIR or FBR specifically.
03	**Unit-03, Zone-III, [1]RTO-I, Karachi (DCIR/ACIR/IRO)**	All powers and functions under; a) The Income The Income Tax Ordinance , 2001 and Rules made there under; and as conferred under; b) The Sales Tax Act, 1990 and Rules made there under; c) The Federal Excise Act,2005 and Rules made there under; d) The Wealth Tax Act, 1963 (Repealed); e) The Finance Act, 1989 (Act No.V of 1989), as amended vide Finance Act, 2010; and f) The Workers welfare Fund Ordinance, 1971. g) The Islamabad Capital Territory (Tax on Services) Ordinance, 2001. h) Income Support Levy Act-2013 (repealed).	A. All non-corporate cases of persons or classes of persons registered upto 08-10-2023, not otherwise specifically assigned, whose principal place of business profession or residence is situated in the areas falling within the territorial jurisdiction of : **"Jamshed Town,** i) Right hand of M.A Jinnah Road, from Taj Medical centre to Allah Wala Chowrangi of Shahrah-e-Quaideen. ii) Left hand side of Tredey Road from Taj Medical Complex along with Mubrarak Shaheed Road up the intersection of Shahrah-e-Faisal. iii) Left hand side of Shahrah-e-Faisal from Intersection of Mubarak Shaheed Raod upto intersection of Shaheed-e-Millat Road. iv) Left hand side of shaheed-e-Millat Road upto intersection with Tariq Road. v) Left hand side of Tariq Road from Shaheed-e-Millat Raod up to Allahwala Chowwrangi. vi) Left hand side of M.A.Jinnah Road from Opposite of Taj Medical Complex up to Jail Chowrangi on M.A Jinnah Road. vii) Right hand side from opposite of Taj Medical Complex up to Intersection of Manghopir Road and Lyari Expressway. viii) Left hand side of Jail Raod from Jail Chowrangi upto intersection of Martin Road with Lyari Expressway . ix) Left hand side of Lyari Expressway from Teen Hati upto Manghopir Road. B. All cases of partners of firms of members

			of AOP as specified in paragraph (a) above provided that where a person is a partner or member, in more than one firm or AOP, as the case may be , jurisdiction over his case shall lie with the Unit having jurisdiction over the firm or AOP, as the case may be whose name comes first in alphabetical order. C. All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraph herein above. D. Any other case, class of cases and person or classes of persons assigned by CIR, CCIR or FBR specifically.
04	**Unit-04,Zone-III, RTO-I, Karachi (DCIR/ACIR/IRO)**	All powers and functions under; a) The Income The Income Tax Ordinance , 2001 and Rules made there under; and as conferred under; b) The Wealth Tax Act, 1963 (Repealed); c) The Finance Act, 1989 (Act No.V of 1989), as amended vide Finance Act, 2010; and d) The Workers welfare Fund Ordinance, 1971. e) The Islamabad Capital Territory (Tax on Services) Ordinance, 2001. f) Income Support Levy Act-2013 (repealed).	A. All Non-corporate cases of persons or classes of persons registered after 08-10-2023, not otherwise specifically assigned, whose principle place of business, profession or residence is situated in the areas falling within the limits of **Baldia Town, Jamshed Town, Kemari Town, LayariTown, Liaquated Town, Orangi Town SITE Town , Saddar Town and within the limits of CLIFTON Cantonment, Clifton, DHA, Karachi Cantonment, Kemari Contonment and Manora Cantonment:** i) All cases of Real Estate, Developers Dealers, Builders, Contractors and Co-operative Housing Societies. ii) All Educational/ Training / Vocational institutions: iii) Travel Agents/Hajj & Umrah Operators: and iv) Visa and immigration Consultants, And <u>Jamshed Town:</u> All non-corporate cases of persons or classes of persons registered after 08-10-2023, not otherwise specifically assigned, whose principal place of business profession or residence is situated in the areas falling within the territorial jurisdiction of :

			"Jamshed Town, i) Right hand of M.A Jinnah Road, from Taj Medical centre to Allah Wala Chowrangi of Shahrah-e-Quaideen. ii) Left hand side of Tredey Road from Taj Medical Complex along with Mubrarak Shaheed Road up the intersection of Shahrah-e-Faisal. iii) Left hand side of Shahrah-e-Faisal from Intersection of Mubarak Shaheed Raod upto intersection of Shaheed-e-Millat Road. iv) Left hand side of shaheed-e-Millat Road upto intersection with Tariq Road. v) Left hand side of Tariq Road from Shaheed-e-Millat Raod up to Allahwala Chowwrangi. vi) Left hand side of M.A.Jinnah Road from Opposite of Taj Medical Complex up to Jail Chowrangi on M.A Jinnah Road. vii) Right hand side from opposite of Taj Medical Complex up to Intersection of Manghopir Road and Lyari Expressway. viii) Left hand side of Jail Raod from Jail Chowrangi upto intersection of Martin Road with Lyari Expressway . ix) Left hand side of Lyari Expressway from Teen Hati upto Manghopir Road.

Additional Commissioner Range-B:

05	**Unit-05, Zone-III, RTO-I, Karachi (DCIR/ACIR/IRO)**	All powers and functions under: a) The Income Tax Ordinance , 2001 and Rules made there under; and as conferred under; b) The Sales Tax Act, 1990 and Rules made there under; c) The Federal Excise Act,2005 and Rules made there under;	A. All non-corporate cases of persons or classes of persons registered upto 08-10-2023, not otherwise specifically assigned, whose principal place of business profession or residence is situated in the areas falling within the territorial jurisdiction of : **"Jamshed Town,** i) Left hand side of Tariq Road from Allahwala Chowrangi up to Shaheed-e-Millat Road. ii) Left hand side of Shaheed-e-Millat Road from intersection of Tariq Road up to Jail Chowrangi on New MA

		d) The Wealth Tax Act, 1963 (Repealed); e) The Finance Act, 1989 (Act No.V of 1989), as amended vide Finance Act, 2010 and f) The Workers welfare Fund Ordinance, 1971. g) The Islamabad Capital Territory (Tax on Services) Ordinance, 2001. h) Income Support Levy Act-2013 (repealed).	Jinnah Road. iii) Left hand side of New MA Jinnah Road from Jail Chowrangi up to intersectioin of MA Jinnah Road and Shahrah-e-Quaiden. iv) Left hand side of Shahrah-e-Quaideen from Intersection of MA JinnahRoad up to Allahwala Chowrangi. v) Right hand side of Shahahra-e-Faisal from Korangi Road to Baloch Colony Bridge. vi) Left hand side of Korangi road from Shahrah-e-Faisal intersection to Korangi Bridge to intersection with Shahrah-e-Faisal. vii) Left hand side of Baloch Colony Road from Korangi Bridge to intersection with Shahrah-e-Faisal. B. All cases of partners of firms of members of AOP as specified in paragraph (a) above provided that where a person is a partner or member, in more than one firm or AOP, as the case may be, jurisdiction over his case shall lie with the Unit having jurisdiction over the firm or AOP, as the case may be whose name comes first in alphabetical order. C. All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraph herein above. D. Any other case, class of cases and person or classes of persons assigned by CIR, CCIR or FBR specifically.
06.	**Unit-06, Zone-III, RTO-I, Karachi (DCIR/ACIR/IRO)**	All powers and functions under; a) The Income The Income Tax Ordinance , 2001 and Rules made there under; and as conferred under; b) The Sales Tax Act, 1990 and Rules made there under; c) The Federal Excise Act,2005 and Rules made there under; d) The Wealth Tax Act, 1963 (Repealed); e). The Finance Act, 1989 (Act No.V of 1989), as amended vide Finance Act, 2010; and	A. All non-corporate cases of persons of classes of persons registered up to 08-10-2023, not otherwise specifically assigned, whose principal place of business profession or residence is situated in the areas falling within the territorial jurisdiction of : **"Baldia Town,** B. All cases of partners of firms of members of AOP as specified in paragraph (a) above provided that where a person is a partner or member, in more than one firm or AOP, as the case may be,

		f) The Workers welfare Fund Ordinance, 1971. g) The Islamabad Capital Territory (Tax on Services) Ordinance, 2001. h) Income Support Levy Act-2013 (repealed).	jurisdiction over his case shall lie with the Unit having jurisdiction over the firm or AOP, as the case may be whose name comes first in alphabetical order. C. All cases of statutory agent / representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraph herein above. D. Any other case, class of cases and person or classes of persons assigned by CIR, CCIR or FBR specifically.
07.	**Unit-07, Zone-III, RTO-I, Karachi (DCIR/ACIR/IRO)**	All powers and functions under; a) The Income The Income Tax Ordinance , 2001 and Rules made there under; and as conferred under; b) The Sales Tax Act, 1990 and Rules made there under; c) The Federal Excise Act,2005 and Rules made there under; d) The Wealth Tax Act, 1963 (Repealed); e) The Finance Act, 1989 (Act No.V of 1989), as amended vide Finance Act, 2010; and f) The Workers welfare Fund Ordinance, 1971. g) The Islamabad Capital Territory (Tax on Services) Ordinance, 2001. h) Income Support Levy Act-2013 (repealed).	A. All non-corporate cases of persons of classes of persons registered up to 08-10-2023, not otherwise specifically assigned, whose principal place of business profession or residence is situated in the areas falling within the territorial jurisdiction of : **"Orangi Town,** B. All cases of partners of firms of members of AOP as specified in paragraph (a) above provided that where a person is a partner or member, in more than one firm or AOP, as the case may be, jurisdiction over his case shall lie with the Unit having jurisdiction over the firm or AOP, as the case may be whose name comes first in alphabetical order. C. All cases of statutory agent / representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraph herein above. D. Any other case, class of cases and person or classes of persons assigned by CIR, CCIR or FBR specifically.
08.	**Unit-08, Zone-III, RTO-I, Karachi (DCIR/ACIR/IRO)**	All powers and functions under; a) The Income The Income Tax Ordinance , 2001 and Rules made there under; and as conferred under; b) The Wealth Tax Act, 1963 (Repealed); c) The Finance Act, 1989 (Act No.V of 1989), as amended vide Finance Act, 2010; and d) The Workers welfare Fund Ordinance, 1971. e) The Islamabad Capital	A. All non-corporate cases of persons or classes of persons registered after 08-10-2023, not otherwise specifically assigned, whose principal place of business profession or residence is situated in the areas falling within the territorial jurisdiction of : **01."Jamshed Town,** i) Left hand side of Tariq Road from Allahwala Chowrangi up to Shaheed-e-Millat Road. ii) Left hand side of Shaheed-e-Millat Road from intersection of Tariq Road up to Jail Chowrangi

		Territory (Tax on Services) Ordinance, 2001. f) Income Support Levy Act-2013 (repealed).	on New MA Jinnah Road. iii) Left hand side of New MA Jinnah Road from Jail Chowrangi up to intersectioin of MA Jinnah Road and Shahrah-e-Quaiden. iv) Left hand side of Shahrah-e-Quaideen from Intersection of MA JinnahRoad up to Allahwala Chowrangi. v) Right hand side of Shahahra-e-Faisal from Korangi Road to Baloch Colony Bridge. vi) Left hand side of Korangi road from Shahrah-e-Faisal intersection to Korangi Bridge to intersection with Shahrah-e-Faisal. vii) Left hand side of Baloch Colony Road from Korangi Bridge to intersection with Shahrah-e-Faisal. **02."Baldia Town"** **03."Orangi Town"**

TABLE-II

SUBJECT TO APPROVAL OF COMMISSIOINER INLAND REVENUE, ZONE-I, RTO-I, KARACHI EXCEPT POWERS MENTIONED AT S.NO.17WHICH SHALL BE EXERCISED BY ADDITIONAL COMMISSIONER INLAND REVENUE

INCOME TAX ORDINANCE, 2001

1. Delegation of power U/s.210 of the Income Tax Ordinance, 2001.
2. Powers U/s.122(9) of the Income Tax Ordinance, 2001.
3. Recovery measures under section 138(2) of the Income Tax Ordinance, 2001.
4. Recovery measures under section 140 of the Income Tax Ordinance, 2001 read with Chapter XVIA of Income Tax Rules, 2002.
5. Statutory actions under section 141 in relation to matters of liquidation.
6. Statutory action in relation to matters of exemption and non-residents regarding.
a. Issuance of reduced Advance Tax rate certificate for imports.
b. Issuance of exemption certificate, for payment to non-residents where permanent establishment in taxable.
c. Receipts of declaration/notice from non-residents representative or payer (Creditor).
d. Issuance of tax deduction notice on account of payment to non-residents.
e. Issuance of application and order of "NIL" deduction (non-resident).
7. Allowing records to be maintained otherwise than as prescribed.
8. Decide applications to allow income year as different from fiscal year u/s.74 of the Income Tax Ordinance, 2001
9. Compounding an offence by order.

10. Filing complaint with Special Judge for prosecution.
11. Powers Under Section 176 of the Income Tax Ordinance, 2001 to obtain information or evidence (**Banks and financial institutions only).**
12. Powers U/s.177(1) of the Income Tax Ordinance, 2001
13. Powers under section 175 of the Income Tax Ordinance, 2001.
14. Issuing of certificate of exemption from advance/withholding tax u/s.159 of the Income Tax Ordinance, 2001 .
15. Allowing installments of payment due to the taxpayer.
16. Revising of assessment under section 122A of the Income Tax Ordinance, 2001.
17. Amendment of assessment u/s.122(5A) of the Income Tax Ordinance, 2001.
18. Power to grant permission for revision of Return U/s.114(6) of the Income Tax Ordinance, 2001.
19. All issues of Jurisdiction.
20. Grant approval in place of FBR/Chief Commissioner/Commissioner-IR.
21. Allow change in method of stock valuation U/s.35 of the Income Tax Ordinance, 2001.

SALES TAX ACT, 1990:

1. Delegation of powers U/s.30 (3) of the Sales Tax Act, 1990.
2. Investigation and Prosecution under section 38 of the Sales Tax Act, 1990.
3. Revision by the Commissioner U/s.45 of the Sales Tax Act, 1990.
4. Powers U/s.25(2) of the Sales Tax Act, 1990.
5. Powers to condone time U/s.11(5) of the Sales Tax Act, 1990.
6. Powers U/s.40 40B & 40C of the Sales Tax Act, 1990.
7. Powers at S.No.25A of section 33 of the Sales Tax Act, 1990.
8. Recovery measures under section 48(1) (d,e & f) of the Sales Tax Act, 1990 and Federal Excise Act 2005.
9. Powers under section 38A of the Sales Tax Act, 1990 to obtain information for evidence.
10. Powers of time u/s.26(3) of the Sales Tax Act, 1990.
11. De-registration, black listing, suspension of registration u/s.21(2) of the Sales Tax Act, 1990.
12. Powers U/s.37A of the Sales Tax Act, 1990.
13. Liquidators u/s.49A of the Sales Tax Act, 1990.
14. Refund for allowing input tax to adjust for a period specified by Commissioner u/s.66 of the Sales Tax Act, 1990.
15. Condonation of time limit u/s.74 of the Sales Tax Act, 1990.
16. All issues of jurisdiction.
17. Grand approval in place of FBR/Chief Commissioner/commissioner.

FEDERAL ECISE ACT, 2005

1. Delegation of powers u/s.29 (1b) of the Federal Excise Act, 2005
2. Audit selection and allocation strategy.
3. Review of audit reports for quality and integrity.
4. Monitoring of audit schedule, etc.
5. Grant approval in place of FBR/Chief Commissioner/Commissioner.

The Manager
Printing Corporation of Pakistan Press,
University Road,
Karachi

(MALIK WAQAS NAWAZ)
COMMISSIONER-IR

Copy to:

1. The Chief Commissioner Inland Revenue, Regional Tax Office-I, Karachi.
2. The Director, Inspection & Audit, Karachi.
3. The Commissioner-IR(Appeals-VI), Karachi
4. All Commissioners Inland Revenue, LTO, MTO, CRTO & RTO-II, Karachi.
5. All Officers Inland Revenue, Zone-III, RTO-I, Karachi.
6. CIR Office File.

(MALIK WAQAS NAWAZ)
COMMISSIONER-IR

Focal person (IRIS)

OFFICE OF THE
COMMISSIONER INLAND REVENUE,
ZONE-III, REGIONAL TAX OFFICE-I,
KARACHI

C.NO/CIR/Jur /Zone-III/RTO-I/KHI/2025-26/ 1414 **Dated: 31-01-2026**

JURISDICTION ORDER (ADDENDUM)

In continuation of this office Jurisdiction Order bearing No. Jud/CIR/Z-III/RTO-I/JURISDICTION/2025-2026/225 dated 06-08-2025, the officers of Inland Revenue specified in Column 2 of Table 1 of the said order are hereby authorized to exercise powers and perform functions in accordance with the provisions of Sections 4B and 4C of the Income Tax Ordinance, 2001, with immediate effect. All other terms and conditions of the said Jurisdiction Order shall remain unchanged.

2. Furthermore, in the heading of Table 2 of the above-mentioned Jurisdiction Order, the term "Zone-I" was inadvertently mentioned due to a typographical error and shall be read as **"Zone-III".**

(AMANAT ALI SHAR)
COMMISSIONER INLAND REVENUE

Copy for information to:

1. The Additional Commissioner Inland Revenue (HQs), RTO-I, Karachi.
2. The Additional Commissioner-IR, Range A, B Zone-III, RTO-I, Karachi.
3. Copy to concerned Unit Officers, Zone-III, RTO-I, Karachi.
4. Focal Person (IRIS) RTO-I, Karachi.
5. The Manager, PRAL (South), Karachi.

(AMANAT ALI SHAR)
COMMISSIONER INLAND REVENUE