

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE**

Islamabad, the 9th February, 2015

**NOTIFICATION
(FEDERAL EXCISE)**

S.R.O. 117(I)/2015.— In exercise of the powers conferred by clause (12) of section 2 of the Federal Excise Act, 2005, read with sub-section (1) of section 29, clause (a) of sub-section (2) of section 29 thereof and in supersession of all existing notifications issued in this behalf, the Federal Board of Revenue is pleased to appoint the officers of the Directorate General Intelligence and Investigation, Inland Revenue, specified in column (2) of the Table below, to be the Officers of Inland Revenue and exercise such powers and perform such functions of officers of Inland Revenue as are mentioned in column (3) of the said Table, under the provisions of the said Act given in column (4) thereof, and having jurisdiction as specified in column (5) of the that Table, namely:-

TABLE

S. No.	Designation of Officer of Intelligence and Investigation (IR)	Designation of Officer of Inland Revenue	Powers and functions conferred	Jurisdiction
(1)	(2)	(3)	(4)	(5)
1.	Director General Intelligence & Investigation (IR)	Chief Commissioner (Inland Revenue)	Sections 19, 21A, 22, 23, 24, 25, 26, 27, 28, 30, 32, 34, 34A, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	Persons or classes of persons carrying on business in areas or residing, within the territorial jurisdiction of Pakistan.
2.	Director, Intelligence & Investigation (IR), Headquarter, Islamabad	Commissioner (Inland Revenue)	Sections 19, 21A, 22, 23, 24, 25, 26, 27, 28, 30, 32, 34, 34A, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	Persons or classes of persons carrying on business in areas or residing, within the territorial jurisdiction of Pakistan as authorised by Director General Intelligence & Investigation (IR)
3.	Director, Intelligence & Investigation (IR), Islamabad	Commissioner (Inland Revenue)	Sections 19, 21A, 22, 23, 24, 25, 26, 27, 28, 30, 32, 34, 34A, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	I. All cases assigned to Large Taxpayers Unit, Islamabad & All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices Rawalpindi and Regional Tax Office Islamabad II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
4.	Director, Intelligence & Investigation (IR), Karachi	Commissioner (Inland Revenue)	Sections 19, 21A, 22, 23, 24, 25, 26, 27, 28, 30, 32, 34, 34A, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules,	I. All cases assigned to Large Taxpayers Unit, Karachi & All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office Karachi, Regional Tax Offices, II & III Karachi.

			2005.	II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
5.	Director, Intelligence & Investigation (IR), Lahore	Commissioner (Inland Revenue)	Sections 19, 21A, 22, 23, 24, 25, 26, 27, 28, 30, 32, 34, 34A, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	I. All cases assigned to Large Taxpayers Unit, Lahore & All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office Lahore, Regional Tax Office, II, Lahore, Regional Tax Offices, Sialkot and Gujranwala II. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
6.	Director, Intelligence & Investigation (IR), Faisalabad	Commissioner (Inland Revenue)	Sections 19, 21A, 22, 23, 24, 25, 26, 27, 28, 30, 32, 34, 34A, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, Faisalabad and Sargodha. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
7.	Director, Intelligence & Investigation (IR), Peshawar	Commissioner (Inland Revenue)	Sections 19, 21A, 22, 23, 24, 25, 26, 27, 28, 30, 32, 34, 34A, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Peshawar and Abbottabad. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
8.	Director, Intelligence & Investigation (IR), Multan	Commissioner (Inland Revenue)	Sections 19, 21A, 22, 23, 24, 25, 26, 27, 28, 30, 32, 34, 34A, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, Multan and Bahawalpur. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
9.	Director, Intelligence & Investigation (IR), Hyderabad	Commissioner (Inland Revenue)	Sections 19, 21A, 22, 23, 24, 25, 26, 27, 28, 30, 32, 34, 34A, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, Hyderabad, Sukkur and Quetta. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
10.	Additional Director-I, Intelligence & Investigation (IR), Islamabad	Additional Commissioner (Inland Revenue)	Sections 19, 22, 23, 24, 25, 26, 27, 30, 34, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Islamabad and all cases assigned to Large Taxpayers Unit, Islamabad. II. All persons or classes of persons not

				otherwise specified if the person resides in areas mentioned at (I) above.
11.	Additional Director-II, Intelligence & Investigation (IR), Islamabad	Additional Commissioner (Inland Revenue)	Sections 19, 22, 23, 24, 25, 26, 27, 30, 34, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Rawalpindi. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
12.	Additional Director-I, Intelligence & Investigation (IR), Peshawar	Additional Commissioner (Inland Revenue)	Sections 19, 22, 23, 24, 25, 26, 27, 30, 34, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	I. All persons or classes of persons carrying on business, falling within the jurisdiction of the territorial Regional Tax Office, Peshawar. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
13.	Additional Director-II, Intelligence & Investigation (IR), Peshawar	Additional Commissioner (Inland Revenue)	Sections 19, 22, 23, 24, 25, 26, 27, 30, 34, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	I. All persons or classes of persons carrying on business, falling within the jurisdiction of the territorial Regional Tax Office, Abbottabad. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
14.	Additional Director-I, Intelligence & Investigation (IR), Karachi	Additional Commissioner (Inland Revenue)	Sections 19, 22, 23, 24, 25, 26, 27, 30, 34, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Karachi. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
15.	Additional Director-II, Intelligence & Investigation (IR), Karachi	Additional Commissioner (Inland Revenue)	Sections 19, 22, 23, 24, 25, 26, 27, 30, 34, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, II & III, Karachi. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
16.	Additional Director-III, Intelligence & Investigation (IR), Karachi	Additional Commissioner (Inland Revenue)	Sections 19, 22, 23, 24, 25, 26, 27, 30, 34, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	I. All persons or classes of persons carrying on business, falling within the jurisdiction of the Large Taxpayers Unit, Karachi. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
17.	Additional Director, Intelligence & Investigation (IR), Hyderabad	Additional Commissioner (Inland Revenue)	Sections 19, 22, 23, 24, 25, 26, 27, 30, 34, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, Hyderabad, Sukkur and Quetta. II. All persons or classes of persons not otherwise specified if the person

				resides in areas mentioned at (I) above.
18.	Additional Director-I, Intelligence & Investigation (IR), Lahore	Additional Commissioner (Inland Revenue)	Sections 19, 22, 23, 24, 25, 26, 27, 30, 34, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, Lahore and all cases assigned to Large Taxpayers Unit, Lahore. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
19.	Additional Director-II, Intelligence & Investigation (IR), Lahore	Additional Commissioner (Inland Revenue)	Sections 19, 22, 23, 24, 25, 26, 27, 30, 34, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, II Lahore, Gujranwala and Sialkot. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
20.	Additional Director, Intelligence & Investigation (IR), Faisalabad	Additional Commissioner (Inland Revenue)	Sections 19, 22, 23, 24, 25, 26, 27, 30, 34, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, Faisalabad and Sargodha. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
21.	Additional Director, Intelligence & Investigation (IR), Multan	Additional Commissioner (Inland Revenue)	Sections 19, 22, 23, 24, 25, 26, 27, 30, 34, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with C relevant Rules of Federal Excise Rules, 2005.	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, Multan and Bahawalpur. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
22.	I. Deputy/Assistant Director-I, Intelligence & Investigation (IR), Islamabad II. Deputy/Assistant Director-II, Intelligence & Investigation (IR), Islamabad III. Deputy/Assistant Director-III, Intelligence & Investigation (IR), Islamabad IV. Deputy/Assistant Director-IV, Intelligence & Investigation (IR), Islamabad	Deputy/Assistant Commissioner (Inland Revenue)	Sections 19, 22, 23, 24, 25, 26, 27, 30, 34, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	Persons and classes of persons as assigned by Director (I&I) IR concerned.

23.	I. Deputy/Assistant Director-I, Intelligence & Investigation (IR), Peshawar II. Deputy/Assistant Director-II, Intelligence & Investigation (IR), Peshawar	Deputy/Assistant Commissioner (Inland Revenue)	Sections 19, 22, 23, 24, 25, 26, 27, 30, 34, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	Persons and classes of persons as assigned by Director (I&I) IR concerned.
24.	I. Deputy/Assistant Director-I, Intelligence & Investigation (IR), Karachi II. Deputy/Assistant Director-II, Intelligence & Investigation (IR), Karachi III. Deputy/Assistant Director-III, Intelligence & Investigation (IR), Karachi IV. Deputy/Assistant Director-IV, Intelligence & Investigation (IR), Karachi V. Deputy/Assistant Director-V, Intelligence & Investigation (IR), Karachi VI. Deputy/Assistant Director-VI, Intelligence & Investigation (IR), Karachi	Deputy/Assistant Commissioner (Inland Revenue)	Sections 19, 22, 23, 24, 25, 26, 27, 30, 34, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	Persons and classes of persons as assigned by Director (I&I) IR concerned.
25.	I. Deputy/Assistant Director-I, Intelligence & Investigation (IR), Hyderabad II. Deputy/Assistant Director-II, Intelligence & Investigation (IR), Hyderabad	Deputy/Assistant Commissioner (Inland Revenue)	Sections 19, 22, 23, 24, 25, 26, 27, 30, 34, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	Persons and classes of persons as assigned by Director (I&I) IR concerned.
26.	Deputy/Assistant Director, Intelligence & Investigation (IR), Sukkur	Deputy/Assistant Commissioner (Inland Revenue)	Sections 19, 22, 23, 24, 25, 26, 27, 30, 34, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	Persons and classes of persons as assigned by Director (I&I) IR concerned.
27.	Deputy/Assistant Director, Intelligence & Investigation (IR), Quetta	Deputy/Assistant Commissioner (Inland Revenue)	Sections 19, 22, 23, 24, 25, 26, 27, 30, 34, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	Persons and classes of persons as assigned by Director (I&I) IR concerned.

28.	I. Deputy/Assistant Director-I, Intelligence & Investigation (IR), Lahore II. Deputy/Assistant Director-II, Intelligence & Investigation (IR), Lahore III. Deputy/Assistant Director-III, Intelligence & Investigation (IR), Lahore IV. Deputy/Assistant Director-IV, Intelligence & Investigation (IR), Lahore	Deputy/Assistant Commissioner (Inland Revenue)	Sections 19, 22, 23, 24, 25, 26, 27, 30, 34, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	Persons and classes of persons as assigned by Director (I&I) IR concerned.
29.	I. Deputy/Assistant Director-I, Intelligence & Investigation (IR), Faisalabad II. Deputy/Assistant Director-II, Intelligence & Investigation (IR), Faisalabad	Deputy/Assistant Commissioner (Inland Revenue)	Sections 19, 22, 23, 24, 25, 26, 27, 30, 34, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	Persons and classes of persons as assigned by Director (I&I) IR concerned.
30.	I. Deputy/Assistant Director-I, Intelligence & Investigation (IR), Multan II. Deputy/Assistant Director-II, Intelligence & Investigation (IR), Multan	Deputy/Assistant Commissioner (Inland Revenue)	Sections 19, 22, 23, 24, 25, 26, 27, 30, 34, 36, 45(1), 46(1) & 46(2) of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	Persons and classes of persons as assigned by Director (I&I) IR concerned.
31.	Inland Revenue Officer, (I&I)/Inland Revenue Audit Officer (I&I)	Inland Revenue Officer/ Inland Revenue Audit Officer, Inland Revenue	Sections 24, 25, 26, 27, 30, 34, 36 of the Federal Excise Act, 2005 read with relevant Rules of Federal Excise Rules, 2005.	Persons and classes of persons as assigned by the Director (I&I) IR concerned.

2. The delegation, authorization and exercise of the powers and functions specified in the Table above shall be subject to such limitations and restrictions as are imposed under the provisions of the Federal Excise Act, 2005.

[F. No. 2(27)BTB-ST/II-Pt]

(Badruddin Ahmad Quraishi)
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