

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

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Islamabad, the 26<sup>th</sup> February, 2019.

**NOTIFICATION  
(FEDERAL EXCISE)**

**S.R.O. 251(I)/2019.**— In exercise of the powers conferred by clause (a) and (aa) of sub-section (2) of section 29 of the Federal Excise Act, 2005 and in supersession of its Notification No. S.R.O. 117(I)/2015, dated the 9<sup>th</sup> February, 2015 the Federal Board of Revenue is pleased to specify below the functions and jurisdiction of the Directorate General Intelligence and Investigation, Inland Revenue and its officers and to confer upon them the powers of the authorities specified in sub-section (1) of the said section 29.

**1. Functions of the Directorate General, Intelligence and Investigation IR.** - The functions of Directorate General of Intelligence and Investigation, Inland Revenue shall be-

- a) to carry out intelligence activities or intelligence gathering on tax and duty related issues including non-declaration, under-declaration, non-payment of duty, duty evasion and revenue leakages through any other mean;
- b) to collect third party information relating to financial transactions in ongoing inquiries and investigations;
- c) to establish and develop linkages with all major national, provincial or other data bases to collect relevant information in ongoing inquiries and investigations;
- d) to identify trends and modus operandi of Federal Excise Duty evasion and carry out inquiry and investigation to retrieve the loss of revenue;
- e) to exercise powers of seizure of goods under the provisions of Federal Excise Act, 2005 and the rules made there-under;
- f) to identify and investigate cases of duty evasion having any financial implication, punishable as an offence under the Federal Excise Act, 2005 and the rules made there-under;
- g) to carry out criminal investigation and prosecution in cases involving offences punishable under the Federal Excise Act, 2005 and the rules made there-under;

- h) to share or disseminate actionable information or corroborating evidence, where required, through written reports or alerts to authorities or officers in the headquarter and field formations of the Federal Board of Revenue for further proceedings; and  
i) to process complaints of tax and duty evasion etc.

**2. Jurisdiction and powers of officers of the Directorate General (I and I-IR).-**

(1) Subject to the provisions of this Notification, the powers of authorities as mentioned in column (3) of the Table below in respect of the provisions of the Federal Excise Act, 2005 specified in column (4) of that Table are hereby conferred upon the Director General, Directors, Additional Directors, Deputy Directors, Assistant Directors and other officers of the Directorate General of Intelligence and Investigation, Inland Revenue specified respectively in column (2) of the said Table to exercise such powers and to perform such functions under the provisions of the said Act and the rules made there-under and to have jurisdiction in respect of such persons or classes of persons or such areas or such cases specified in column (5) of that Table, namely:-

**TABLE**

<b>S. No.</b>	<b>Designation of Officer of Intelligence and Investigation (IR)</b>	<b>Designation / authority as specified under section 29</b>	<b>Powers conferred</b>	<b>Jurisdiction</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
1.	Director General Intelligence and Investigation (IR)	Chief Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	Persons or classes of persons carrying on business in areas or residing, within the territorial jurisdiction of Pakistan.
2.	Director, Intelligence and Investigation (IR), Headquarter, Islamabad	Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	Persons or classes of persons carrying on business in areas or residing, within the territorial jurisdiction of Pakistan as authorized by Director General Intelligence and Investigation (IR)
3.	Director, Intelligence and Investigation (IR), Islamabad	Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	(I) All cases assigned to Large Taxpayers Unit, Islamabad and 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 and Investigation (IR), Karachi	Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	(I) All cases assigned to Large Taxpayers Unit-I and II Karachi, Regional Tax Office Karachi and all persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices II and III Karachi. (II) All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
5.	Director, Intelligence and Investigation (IR), Lahore	Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	(I) All cases assigned to Large Taxpayers Unit, Lahore and Corporate RTO Lahore. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of Regional Tax Office II, Lahore, Regional Tax Offices, Sialkot and Gujranwala. (II) All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
6.	Director, Intelligence and Investigation (IR), Faisalabad	Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	(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 and Investigation (IR), Peshawar	Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	(I) All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices 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 and Investigation (IR), Multan	Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	(I) All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, Multan, Sahiwal 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 and Investigation (IR), Hyderabad	Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	(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- Headquarters, Intelligence and Investigation (IR), Islamabad	Additional Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	As assigned by the Director General, Intelligence and Investigation (IR), Islamabad from persons or classes of persons carrying on business in areas or residing, within the territorial jurisdiction of Pakistan
11.	Additional Director- I, Intelligence and Investigation (IR), Islamabad	Additional Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	(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.
12.	Additional Director-II, Intelligence and Investigation (IR), Islamabad	Additional Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	(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.
13	Additional Director-III, Intelligence and Investigation (IR), Islamabad	Additional Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	As assigned by the Director, Intelligence and Investigation (IR), Islamabad from persons or classes of persons as specified at S. No. 3.
14	Additional Director-I, Intelligence and Investigation (IR), Peshawar	Additional Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	(I) All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office Peshawar. (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 and Investigation (IR), Peshawar	Additional Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	(I) All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office Abbottabad. (II) All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
16.	Additional Director-I, Intelligence and Investigation (IR), Karachi	Additional Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	(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.
17.	Additional Director-II, Intelligence and Investigation (IR), Karachi	Additional Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	(I) All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, II and III Karachi. (II) All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
18	Additional Director-III, Intelligence and Investigation (IR), Karachi	Additional Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	(I) All cases assigned to Large Taxpayers Unit-I and II, Karachi. (II) All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
19	Additional Director-IV, Intelligence and Investigation (IR), Karachi	Additional Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	As assigned by the Director, Intelligence and Investigation (IR), Karachi from persons or classes of persons as specified at S. No. 4.
20	Additional Director-I, Intelligence and Investigation (IR), Hyderabad	Additional Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	(I) All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Hyderabad. (II) All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
21	Additional Director-II, Intelligence and Investigation (IR), Hyderabad	Additional Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	(I) All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, Sukkur and Quetta. (II) All persons or classes

				of persons not otherwise specified if the person resides in areas mentioned at (I) above.
22	Additional Director-I, Intelligence and Investigation (IR), Lahore	Additional Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	(I) All cases assigned to Large Taxpayers Unit, Lahore and Corporate RTO Lahore. (II) All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
23	Additional Director-II, Intelligence and Investigation (IR), Lahore	Additional Commissioner (Inland Revenue)	Sections 19, 22, 23, 24, 25, 26, 27, 30, 34, 45(1), 46(1) and 46(2).	(I) All persons or classes of persons carrying on business, falling within the territorial jurisdiction of Regional Tax Office II, Lahore, Regional Tax Offices, Sialkot and Gujranwala. (II) All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
24	Additional Director-III, Intelligence and Investigation (IR), Lahore	Additional Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	As assigned by the Director, Intelligence and Investigation (IR), Lahore from persons or classes of persons as specified at S. No. 5.
25	Additional Director-I, Intelligence and Investigation (IR), Faisalabad	Additional Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	(I) All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Faisalabad. (II) All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
26	Additional Director-II, Intelligence and Investigation (IR), Faisalabad	Additional Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	(I) All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Sargodha. (II) All persons or classes of persons not otherwise specified if the person

				resides in areas mentioned at (I) above.
27	Additional Director-I, Intelligence and Investigation (IR), Multan	Additional Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	(I) All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Multan. (II) All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
28	Additional Director-II, Intelligence and Investigation (IR), Multan	Additional Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	(I) All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, Bahawalpur and Sahiwal. (II) All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
29	I. Deputy/Assistant Director-I, Intelligence and Investigation (IR), Islamabad II. Deputy/Assistant Director-II, Intelligence and Investigation (IR), Islamabad	Deputy/Assistant Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	As assigned by Director I and I-IR Islamabad from the persons and classes of persons as specified at S. No. 11 above.
30	Deputy/Assistant Director-III, Intelligence and Investigation (IR), Islamabad	Deputy/Assistant Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	As assigned by Director I and I-IR Islamabad from the persons and classes of persons as specified at S.No. 12 above.
31	Deputy/Assistant Director-IV, Intelligence and Investigation (IR), Islamabad	Deputy/Assistant Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	As assigned by the Director, I and I-IR, Islamabad from persons or classes of persons as specified at S.No. 3 above
32	Deputy/Assistant Director-I, Intelligence and Investigation (IR),	Deputy/Assistant Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	As assigned by Director I and I-IR Peshawar from the persons and classes of persons as specified at

	Peshawar			S.No. 14 above.
33	Deputy/Assistant Director-II, Intelligence and Investigation (IR), Peshawar	Deputy/Assistant Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	As assigned by Director I and I-IR Peshawar from the persons and classes of persons as specified at S.No. 15 above.
34	Deputy/Assistant Director-I, Intelligence and Investigation (IR), Karachi	Deputy/Assistant Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	As assigned by Director I and I-IR, Karachi from the persons and classes of persons as specified at S.No. 16 above.
35	I. Deputy/Assistant Director-II, Intelligence and Investigation (IR), Karachi II. Deputy/Assistant Director-III, Intelligence and Investigation (IR), Karachi	Deputy/Assistant Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	As assigned by Director I and I-IR, Karachi from the persons and classes of persons as specified at S.No. 17 above.
36	I. Deputy/Assistant Director-IV, Intelligence and Investigation (IR), Karachi II. Deputy/Assistant Director-V, Intelligence and Investigation (IR), Karachi	Deputy/Assistant Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	As assigned by Director I and I-IR, Karachi from the persons and classes of persons as specified at S.No. 18 above.
37	Deputy/Assistant Director-VI, Intelligence and Investigation (IR), Karachi	Deputy/Assistant Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	As assigned by the Director I and I-IR, Karachi from persons or classes of persons as specified at S.No. 4 above
38	I. Deputy/Assistant Director-I, Intelligence and Investigation (IR), Hyderabad II. Deputy/Assistant Director-II, Intelligence and Investigation (IR), Hyderabad	Deputy/Assistant Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	As assigned by Director I and I-IR, Hyderabad from the persons and classes of persons as specified at S.No. 20 above.

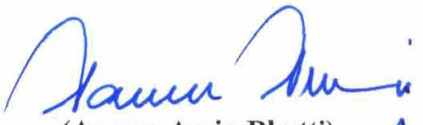
39	Deputy/Assistant Director, Intelligence and Investigation (IR), Sukkur	Deputy/Assistant Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	As assigned by Director I and I-IR, Hyderabad from the persons and classes of persons as specified at S.No. 21 above.
40	Deputy/Assistant Director, Intelligence and Investigation (IR), Quetta	Deputy/Assistant Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	As assigned by Director I and I-IR, Hyderabad from the persons and classes of persons as specified at S.No. 21 above.
41	I. Deputy/Assistant Director-I, Intelligence and Investigation (IR), Lahore II. Deputy/Assistant Director-II, Intelligence and Investigation (IR), Lahore	Deputy/Assistant Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	As assigned by Director I and I-IR, Lahore from the persons and classes of persons as specified at S.No. 22 above.
42	I. Deputy/Assistant Director-III, Intelligence and Investigation (IR), Lahore II. Deputy/Assistant Director-IV, Intelligence and Investigation (IR), Lahore	Deputy/Assistant Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	As assigned by Director I and I-IR Lahore from the persons and classes of persons as specified at S.No. 23 above.
43	I. Deputy/Assistant Director-V, Intelligence and Investigation (IR), Lahore II. Deputy/Assistant Director-VI, Intelligence and Investigation (IR), Lahore	Deputy/Assistant Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	As assigned by the Director I and I-IR, Lahore from persons or classes of persons as specified at S.No. 5 above
44	I. Deputy/Assistant Director-I, Intelligence and Investigation (IR), Faisalabad II. Deputy/Assistant Director-II, Intelligence and Investigation (IR),	Deputy/Assistant Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	As assigned by Director I and I-IR, Faisalabad from the persons and classes of persons as specified at S.No. 25 above.

	Faisalabad			
45	Deputy/Assistant Director-III, Intelligence and Investigation (IR), Faisalabad	Deputy/Assistant Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	As assigned by Director I and I-IR, Faisalabad from the persons and classes of persons as specified at S.No. 26 above.
46	I. Deputy/Assistant Director-I, Intelligence and Investigation (IR), Multan	Deputy/Assistant Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	As assigned by Director I and I-IR, Multan from the persons and classes of persons as specified at S.No. 27 above.
47	Deputy/Assistant Director-II, Intelligence and Investigation (IR), Multan	Deputy/Assistant Commissioner (Inland Revenue)	Sections 21A, 22, 23, 24, 25, 26, 30 and 45(1).	As assigned by Director I and I-IR, Multan from the persons and classes of persons as specified at S.No. 28 above.

(2) the Director General (I and I-IR) may assign jurisdiction of any case under his jurisdiction to any officer working under his control as a special assignment, if so desired.

(3) 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 and the rules made there-under.

**[F. No. 2(27)BTB/2011 (P)]**

  
**(Aamer Amin Bhatti)**  
 Chief (IR-Operations-II)