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ISLAMABAD, WEDNESDAY, JANUARY 30, 2013

PART II

Statutory Notifications (S. R. O.)

GOVERNMENT OF PAKISTAN

REVENUE DIVISION

(Federal Board of Revenue)

NOTIFICATION

Islamabad, the 29th January, 2013

INCOME TAX

S. R. O. 51(I)/2013.—In exercise of the powers conferred by section 230 of the Income Tax Ordinance, 2001 (XLIX of 2001), read with section 208 and sub-section (1) of section 209, thereof, 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 exercise powers and performa functions under the provisions of the said Ordinance, specified in column (3) of the said Table in respect of persons or classes of persons or areas as mentioned in column (4) thereof, namely:—

(159)

[112 (2013)/Ex. Gaz.]

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TABLE

S.No.	Designation of Officer	Powers and functions conferred	Jurisdiction
1	2	. 3	4
1.	Director General I&I (Inland Revenue)	Sections 174, 175, 176, 177, 178, 179, 180, 181, 182, Part III and Part XI of Chapter X, Section 202, sections 205 and 221.	Persons or classes of persons carrying on business in areas within the territorial jurisdiction of Pakistan.
2.	Director, I&I (IR) Sections 174, 17 HQs, Islamabad 176, 177, 17 179, 180, 18 182, Part III a Part XI of Chap	179, 180, 181, 182, Part III and Part XI of Chapter X, sections 205	I. All persons or classes of persons carrying on business, if the person's place of business is within Khyber Pakhtunkhwa, Rawalpindi Civil Division, Islamabad Capital Territory, or where the business is carried on in more than one place, the person's principal place of business is within Khyber Pakhtun-khwa, Rawalpindi Civil Division, Islamabad Capital Territory.
			II. Public Limited Companies with registered offices located in areas specified above. III. All persons or classes of
		·	person not otherwise specified, if the person resides in areas mentioned at (I) above.
3.	Director, I&I (IR), Karachi	Sections 174, 175, 176, 177, 178, 179, 180, 181, 182, Part III and Part XI of Chapter	persons carrying on business, if the person's place of business is within Sindh and

S.No.	Designation of Officer	Powers and functions conferred	Jurisdiction
1	2	3	4
		X, sections 205 and 221.	provincially Administered tribal Areas of Balochistan or or where the business is carried on in more than one place, the person's principal place of business is Sindh and Balochistan Provinces and Provincially administered tribal Areas of Balochistan.
			II. Public Limited Companies with registered offices located in areas specified above. III. All persons or classes of person not otherwise specified, if the person resides in areas mentioned at (I) above.
4.	Director, I&I (IR), Lahore	Sections 174, 175, 176, 177, 178, 179, 180, 181, 182, Part III and Part XI of Chapter X, sections 205 and 221.	I. All persons or classes of persons carrying on business, if the person's place of business is within Civil Divisions of Lahore,
			II. Public Limited Companies with registered offices located in areas specified above.

S.No.	Designation of Officer	Powers and functions conferred	Jurisdiction
1	2	3	4
			III. All persons or classes of person not otherwise specified, if the person resides in areas mentioned at (I) above.
5.	Director, I&I (IR), Faisalabad	Sections 174, 175, 176, 177, 178, 179, 180, 181, 182, Part III and Part XI of Chapter X, sections 205 and 221.	I. All persons or classes of persons carrying on business, if the person's place of business is within Civil Divisions of Faisalabad, Multan (except Sahiwal District), Sargodha, Bahawalpure and Dera Ghazi Khan or where the business is carried on in more than one place the person's principal place of business is in Civil Divisions of Faisalabad, Multan (except Sahiwal District), Sargodha, Bahawalpure and Dera Ghazi Khan.
			II. Public Limited Companies with registered offices located in areas specified above. III. All persons or classes of person not otherwise specified, if the person resides in areas mentioned at (I) above.
6.	Additional Director (HQ), I&I Inland Revenue, Islamabad	Sections 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Part III and Part XI of Chapter X, sections 205 and 221.	persons falling within the jurisdiction of the Large Taxpayer's Unit, Islamabad and Regional Tax Offices of Islamabad and Rawalpindi if

S.No.	Designation of Officer	Powers and functions conferred	Jurisdiction
1	2	3	4
			the business is carried on in more than one place, the person's principal place of business is within the jurisdiction of the said offices.
			II. Public Limited Companies with registered offices located within the jurisdiction of the above offices.
			III. All persons or classes of person not otherwise specified, if the person resides within the jurisdiction of the offices mentioned at (I) above.
7.	Additional Director, I&I Inland Revenue, Peshawar	Sections 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Part III and Part XI of Chapter X, sections 205 and 221.	
			II. Public Limited Companies with registered offices located within the jurisdiction of the above offices.
			III. All persons or classes of person not otherwise

S.No.	Designation of Officer	Powers and functions conferred	Jurisdiction
1	2	3	4
			specified, if the person resides within the jurisdiction of the offices mentioned at (I) above.
8.	Additional Director-I,	Sections 174, 175,	I. All persons or classes of
0.	I&I Inland Revenue,	176, 177 (other	persons falling within the
	Karachi	than powers to	jurisdiction of Regional Tax
		initiate audit),	Office Karachi, Regional
	1 . 1	178, 179, 180,	Tax Office-II Karachi and
		181, 182, Part III	Regional Tax Office-III
		and Part XI of	Karachi, if the person's place
		Chapter X,	of business is within the
		sections 205 and	jurisdiction of the above
		221.	offices, or where the business
			is carried on in more than
			one place, the person's
			principal place of business is
			within the jurisdiction of the
			said offices.
			II. Public Limited Companies
			with registered offices
			located within the
			jurisdiction of the above
			offices.
			III. All persons or classes of
			person not otherwise
			specified, if the person
			resides within the jurisdiction
		2 2	of the offices mentioned at
			(I) above.
0	Additional Disc	Sections 174 175	I. All persons or classes of
9.	Additional Director-II,		
	I&I Inland Revenue, Karachi		
	Karachi	than powers to	
		initiate audit),	
		178, 179, 180,	Regional Tax Offices of

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S.No.	Designation of Officer	Powers and functions conferred	Jurisdiction
1	2	3	4
		181, 182, Part III and Part XI of Chapter X, sections 205 and 221.	Hyderabad, Sukker and Quetta, if the person's place of business is within the jurisdiction of the above offices, or where the business is carried on in more than one place, the person's principal place of business is within the jurisdiction of the said offices. II. Public Limited Companies with registered offices
			located within the jurisdiction of the above offices. III. All persons or classes of person not otherwise specified, if the person resides within the jurisdiction of the offices mentioned at (I) above.
10.	Additional Director-I, I&I Inland Revenue, Lahore	Sections 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Part III and Part XI of Chapter X, sections 205 and 221.	I. All persons or classes of persons falling within the jurisdiction of the Large Taxpayer's Unit, Lahore and Regional Tax Office Lahore, if the person's place of business is within the jurisdiction of the above offices, or where the business is carried on in more than one place, the person's principal place of business is within the jurisdiction of the said offices.
		14.	II. Public Limited Companies

S.No.	Designation of Officer	Powers and functions conferred	Jurisdiction
1	2	3	4
			with registered offices located within the jurisdiction of the above offices. III. All persons or classes of person not otherwise specified, if the person resides within the jurisdiction of the offices mentioned at (I) above.
11.	Additional Director-II, I&I Inland Revenue, Lahore	Sections 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Part III and Part XI of Chapter X, sections 205 and 221.	I. All persons or classes of persons falling within the jurisdiction of the Regional Tax Office-II Lahore, Regional Tax Office Sialkot and Regional Tax Office Gujranwala, if the person's place of business is within the jurisdiction of the above offices, or where the business is carried on in more than one place, the person's principal place of business is within the jurisdiction of the said offices.
			II. Public Limited Companies with registered offices located within the jurisdiction of the above offices.
			III. All persons or classes of person not otherwise specified, if the person resides within the jurisdiction of the offices mentioned at (I) above.

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Sahiwal District), Bahawal pure and Dera Ghazi Khan. II. Public Limited Companie with registered office						
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above.				The state of the s		

S.No.	Designation of Officer	Powers and functions conferred	Jurisdiction	
1	2	3	4	
		() ₁	III. All persons or classes of person not otherwise specified, if the person resides in areas mentioned at (I) above.	
14.	I. Deputy/Assistant Director-I, I&I Inland Revenue, Islamabad II. Deputy/Assistant Director-II, I&I Inland Revenue, Islamabad III. Deputy/Assistant Director-III, I&I	Sections 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Part III and Part XI of Chapter X, sections 205 and 221.	Assigned functions in respect of the persons and classes of persons as specified at S.No. 6 above.	
	Inland Revenue, Islamabad			
15.	I. Deputy/Assistant Director-I, I&I Inland Revenue, Peshawar	Sections 174, 175, 176, 177 (other than powers to initiate audit),	Assigned functions in respect of the persons and classes of persons as specified at S.No. 7 above.	
	II. Deputy/Assistant Director-II, I&I Inland Revenue, Peshawar	178, 179, 180, 181, 182, Part III and Part XI of Chapter X, sections 205 and 221.		
16.	I. Deputy/Assistant Director-I, I&I Inland Revenue, Karachi II. Deputy/Assistant Director-II, I&I	176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Part III and Part XI of		
	Inland Revenue, Karachi	Chapter X, sections 205 and 221.		

PART II] THE GAZETTE OF PAKISTAN, EXTRA., JANUARY 30, 2013

S.No.	D	esignation of Officer	Powers and functions conferred	Jurisdiction
1		2	3	4
		Deputy/Assistant Director-III, I&I Inland Revenue, Karachi		
17.	п.	Deputy/Assistant Director-IV, I&I Inland Revenue, Karachi Deputy/Assistant Director-V, I&I Inland Revenue, Karachi	Sections 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Part III and Part XI of Chapter X, sections 205 and 221.	Assigned functions in respect of the persons and classes of persons as specified at S.No. 9 above.
18.	п.	Deputy/Assistant Director-I, I&I Inland Revenue, Lahore Deputy/Assistant Director-II, I&I Inland Revenue, Lahore	Sections 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Part III and Part XI of Chapter X, sections 205 and 221.	Assigned functions in respect of the persons and classes of persons as specified at S.No. 10 above.
19.	II.	Deputy/Assistant Director-III, I&I Inland Revenue, Lahore Deputy/Assistant Director-IV, I&I Inland Revenue, Lahore	Sections 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Part III and Part XI of Chapter X, sections 205 and	Assigned functions in respect of the persons and classes of persons as specified at S.No. 11 above.
20.		Deputy/Assistant Director-I, I&I Inland Revenue, Faisalabad	221. Sections 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180,	Assigned functions in respect of the persons and classes of persons as specified at S.No. 12 above.

S.No.	Designation of Officer	Powers and functions conferred	Jurisdiction
1	2	3	4
	II. Deputy/Assistant Director-II, I&I Inland Revenue, Faisalabad	181, 182, Part III and Part XI of Chapter X, sections 205 and 221.	
21.	Deputy/Assistant Director, I&I Inland Revenue, Multan	Sections 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Part III and Part XI of Chapter X, sections 205 and 221.	Assigned functions in respect of the persons and classes of persons as specified at S.No. 13 above.
22.	Inland Revenue Officer-I, II and III (I&I), / Audit Officer-I and II, (I&I), Inland Revenue, Islamabad	Sections 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Part III and Part XI of Chapter X, sections 205 and 221.	Assigned functions in respect of the persons and classes of persons as specified at S.No. 6 above.
23.	Inland Revenue Officer-IV and V (I&I)/Audit Officer- III, (I&I), Inland Revenue, Peshawar	Sections 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Part III and Part XI of Chapter X, sections 205 and 221.	
24.	Inland Revenue Officer-I, II and III (I&I) / Audit Officer- I, II, III and IV (I&I), Inland Revenue, Karachi	Sections 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Part III	the persons and classes of persons as specified at S.No. 8 above.

PART II] THE GAZETTE OF PAKISTAN, EXTRA., JANUARY 30, 2013

S.No.	Designation of Officer	Powers and functions conferred	Jurisdiction
1	2	3	4
		and Part XI of Chapter X, sections 205 and 221.	
25.	Inland Revenue Officer-IV and V (I&I) / Audit Officer- V, VI and VII (I&I), Inland Revenue, Karachi	Sections 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Part III and Part XI of Chapter X, sections 205 and 221.	Assigned functions in respect of the persons and classes of persons as specified at S.No. 9 above.
26.	Inland Revenue Officer-I and II (I&I) / Audit Officer-I and II (I&I), Inland Revenue, Lahore	Sections 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Part III and Part XI of Chapter X, sections 205 and 221.	Assigned functions in respect of the persons and classes of persons as specified at S. No. 10 above.
27.	Inland Revenue Officer-III and IV/ Audit Officer-III, (I&I), Inland Revenue, Lahore	Sections 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Part III and Part XI of Chapter X, sections 205 and 221.	Assigned functions in respect of the persons and classes of persons as specified at S. No. 11 above.
28.	Inland Revenue Officer-I, II and III (I&I)/ Audit Officer-I, II and III (I&I), Inland Revenue, Faisalabad	Sections 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Part III and Part XI of Chapter X, sections 205 and 221.	Assigned functions in respect of the persons and classes of persons as specified at S. No. 12 above.

S.No.	Designation of Officer	Powers and functions conferred	Jurisdiction
1	2	3	4
29.	Inland Revenue Officer-I, II and III (I&I)/ Audit Officer-I, II and III (I&I), Inland Revenue, Multan	Sections 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180, 181, 182, Part III and Part XI of Chapter X, sections 205 and 221.	Assigned functions in respect of the persons and classes of persons as specified at S. No. 13 above.

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SAJID NAZIR MALIK, Secretary (Income Tax Policy).

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