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**ISLAMABAD, WEDNESDAY, JANUARY 30, 2013**

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**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 perform 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.]

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) HQs, Islamabad	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 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	I. All persons or classes of persons carrying on business, if the person's place of business is within Sindh and Balochistan, Provinces and

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S.No.	Designation of Officer	Powers and functions conferred	Jurisdiction
1	2	3	4
		X, sections 205 and 221.	<p>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.</p> <p>II. Public Limited Companies with registered offices located in areas specified above.</p> <p>III. All persons or classes of person not otherwise specified, if the person resides in areas mentioned at (I) above.</p>
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.	<p>I. All persons or classes of persons carrying on business, if the person's place of business is within Civil Divisions of Lahore, Gujranwala and District Sahiwal of Multan Division or where the business is carried on in more than one place, the person's principal place of business is in Civil Divisions of Lahore, Gujranwala and District Sahiwal of Multan Division.</p> <p>II. Public Limited Companies with registered offices located in areas specified above.</p>

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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.	<p>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.</p> <p>II. Public Limited Companies with registered offices located in areas specified above.</p> <p>III. All persons or classes of person not otherwise specified, if the person resides in areas mentioned at (I) above.</p>
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.	I. All persons or classes of persons falling within the jurisdiction of the Large Taxpayer's Unit, Islamabad and Regional Tax Offices of Islamabad and Rawalpindi if the person's place of business is within the jurisdiction of the above offices, or where

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S.No.	Designation of Officer	Powers and functions conferred	Jurisdiction
1	2	3	4
			<p>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.</p> <p>II. Public Limited Companies with registered offices located within the jurisdiction of the above offices.</p> <p>III. All persons or classes of person not otherwise specified, if the person resides within the jurisdiction of the offices mentioned at (I) above.</p>
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.	<p>I. All persons or classes of persons falling within the jurisdiction of the Regional Tax Offices Peshawar and Abbottabad 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.</p> <p>II. Public Limited Companies with registered offices located within the jurisdiction of the above offices.</p> <p>III. All persons or classes of person not otherwise</p>

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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, 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.	<p>I. All persons or classes of persons falling within the jurisdiction of Regional Tax Office Karachi, Regional Tax Office-II Karachi and Regional Tax Office-III Karachi, 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.</p> <p>II. Public Limited Companies with registered offices located within the jurisdiction of the above offices.</p> <p>III. All persons or classes of person not otherwise specified, if the person resides within the jurisdiction of the offices mentioned at (I) above.</p>
9.	Additional Director-II, I&I Inland Revenue, Karachi	Sections 174, 175, 176, 177 (other than powers to initiate audit), 178, 179, 180,	I. All persons or classes of persons falling within the jurisdiction of Large Taxpayer's Unit, Karachi and 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.	<p>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.</p> <p>II. Public Limited Companies with registered offices located within the jurisdiction of the above offices.</p> <p>III. All persons or classes of person not otherwise specified, if the person resides within the jurisdiction of the offices mentioned at (I) above.</p>
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.	<p>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.</p> <p>II. Public Limited Companies</p>

S.No.	Designation of Officer	Powers and functions conferred	Jurisdiction
1	2	3	4
			<p>with registered offices located within the jurisdiction of the above offices.</p> <p>III. All persons or classes of person not otherwise specified, if the person resides within the jurisdiction of the offices mentioned at (I) above.</p>
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.	<p>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.</p> <p>II. Public Limited Companies with registered offices located within the jurisdiction of the above offices.</p> <p>III. All persons or classes of person not otherwise specified, if the person resides within the jurisdiction of the offices mentioned at (I) above.</p>



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S.No.	Designation of Officer	Powers and functions conferred	Jurisdiction
1	2	3	4
12.	Additional Director, 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.	<p>I. All persons or classes of persons carrying on business, if the person's place of business is within Civil Division of Faisalabad and Sargodha 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 and Sargodha.</p> <p>II. Public Limited Companies with registered offices located in areas specified above.</p> <p>III. All persons or classes of person not otherwise specified, if the person resides in areas mentioned at (I) above.</p>
13.	Additional 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.	<p>I. All persons or classes of persons carrying on business, if the person's place of business is within Civil Divisions of Multan (except Sahiwal District), Bahawalpur 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 the Civil Divisions of Multan (except Sahiwal District), Bahawalpure and Dera Ghazi Khan.</p> <p>II. Public Limited Companies with registered offices located in areas specified above.</p>

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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.
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 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.
15.	I. Deputy/Assistant Director-I, I&I Inland Revenue, Peshawar  II. Deputy/Assistant Director-II, 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.	Assigned functions in respect of the persons and classes of persons as specified at S.No. 7 above.
16.	I. Deputy/Assistant Director-I, I&I Inland Revenue, Karachi  II. Deputy/Assistant Director-II, 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. 8 above.

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S.No.	Designation of Officer	Powers and functions conferred	Jurisdiction
1	2	3	4
	III. Deputy/Assistant Director-III, I&I Inland Revenue, Karachi		
17.	I. Deputy/Assistant Director-IV, I&I Inland Revenue, Karachi  II. 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.	I. Deputy/Assistant Director-I, I&I Inland Revenue, Lahore  II. 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.	I. Deputy/Assistant Director-III, I&I Inland Revenue, Lahore  II. 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 221.	Assigned functions in respect of the persons and classes of persons as specified at S.No. 11 above.
20.	I. Deputy/Assistant Director-I, I&I Inland Revenue, Faisalabad	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.	Assigned functions in respect of the persons and classes of persons as specified at S.No. 7 above.
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	Assigned functions in respect of the persons and classes of persons as specified at S.No. 8 above.

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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.

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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.

[F. No. 2(69)IT-SRO/12.]

SAJID NAZIR MALIK,  
Secretary (Income Tax Policy).