

**(TO BE PUBLISHED IN THE GAZETTE OF PAKISTAN PART-II)**

GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE

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F.No.57(2)Jurisdiction/2017- 2442-76-R

Islamabad, the 3<sup>rd</sup> October, 2019

**NOTIFICATION**  
**(Inland Revenue Operations Wing, FBR)**

**SUBJECT: JURISDICTION OF CHIEF COMMISSIONER AND COMMISSIONERS INLAND REVENUE, REGIONAL TAX OFFICE-III, KARACHI.**

In exercise of the powers conferred under section 209 of the Income Tax Ordinance, 2001 (hereinafter read as 'Ordinance'), section 30 and section 31 of the Sales Tax Act, 1990, section 29 of the Federal Excise Act, 2005 and in supersession of the all earlier orders or notifications of the Board in respect of Jurisdiction, the Federal Board of Revenue is pleased to direct that:-

- (i) The Chief Commissioner Regional Tax Office-III, Karachi, shall exercise the powers and perform functions under the Income Tax Ordinance, 2001, Sales Tax Act, 1990, Federal Excise Act, 2005, section 7 of the Finance Act, 1989 (V of 1989) and Wealth Tax Act, 1963 (Repealed) read with section 3 of the Finance Act 2003 (I of 2003) and Workers Welfare Fund Ordinance, 1971, in respect of the persons or classes of persons or cases or classes of cases as mentioned in column (4) of notification and shall perform all administrative functions and coordination with Federal Board of Revenue, and;
- (ii) The Commissioners of Inland Revenue specified in column (2), shall exercise the powers and perform functions, as specified in column (3), in respect of the persons or classes of persons, or cases and classes of cases **registered or un-registered** and areas as specified in column (4) of the table below.

2. This order shall take effect from 03.10.2019.

**TABLE**

S #	Commissioner Inland Revenue	Powers & Functions	Jurisdiction
(1)	(2)	(3)	(4)
01	Commissioner Inland Revenue (Zone-I), RTO-III, Karachi.	The Commissioner Inland Revenue shall exercise powers and perform functions as conferred under (a) Income Tax Ordinance, 2001, and Rules made there	a) All cases or classes of cases, persons or classes of persons (Corporate & Non-corporate) of following sectors other than those specifically assigned to LTU/LTU-II, Karachi, Corporate RTO, Karachi or RTO-II, Karachi, or any other zone of RTO-III, Karachi whose place of business is situated

		<p>under;</p> <p>(b) Sales Tax Act, 1990 and Rules made hereunder;</p> <p>(c) Federal Excise Act, 2005 and Rules made there under;</p> <p>(d) Wealth Tax Act, 1953 (Repealed);</p> <p>(e) Finance Act, 1989 (Act No. V of 1989), as amended from time to time;</p> <p>(f) Worker Welfare Fund Ordinance 1971;</p> <p>(g) Legal matters including FTO, regarding powers and functions mentioned as above.</p>	<p>in the areas falling within the limits of areas falling within the limits of former Bin Qasim Town, Gadap Town, Gulberg Town, Gulshan-e-Iqbal Town. Korangi Town. Landhi Town. Malir Town. New Karachi Town. North Nazimabad Town including New Nazimabad, Shah Faisal Town and within the limits of Faisal Cantonment, Korangi Cantonment and Malir Cantonment:</p> <p>i) Manufacturer, Exporter, Importer, distributor/wholesaler and retailer of Textiles and Textile products &amp; Fabrics including Ginning, Spinning, Sizing, Weaving, Bleaching, Dyeing, Printing, Calendaring, Mercerizing &amp; other allied processes etc whose names begin with alphabet A to Z;</p> <p>ii) Manufacturer, Importer, Exporter, distributor/wholesaler and retailer of Garments, Terry Towels and other made ups whose names begin with alphabet A to Z;</p> <p>iii) Manufacturer, Importer, Exporter, distributor/wholesaler and retailer of Carpets whose names begin with alphabet A to Z;</p> <p>iv) Manufacturer. Importer, Exporter, distributor/wholesaler and retailer of Surgical Goods and Sports Goods whose names begin with alphabet A to Z;</p> <p>v) Manufacturer, importer, exporter, distributor/wholesaler of leather goods &amp; leather garments including leather tanneries v/hose names begin with alphabet A to Z;</p> <p>b) All Private sector employees falling within the limits of former civil division of Karachi. (All former towns falling under the jurisdiction of RTO-II &amp; RTO-III, Karachi.</p> <p>c) All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance. 2001 as specified in paragraphs herein above.</p>
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			d) Cases or classes of cases or persons or classes of persons or areas assigned specifically by FBR/ Chief Commissioner from time to time.
02	Commissioner Inland Revenue (Zone-II). RTO-III, Karachi	<p>The Commissioner Inland Revenue shall exercise powers and perform functions as conferred under</p> <p>(a) Income Tax Ordinance, 2001, and Rules made there under;</p> <p>(b) Sales Tax Act, 1990 and Rules made hereunder;</p> <p>(c) Federal Excise Act, 2005 and Rules made there under;</p> <p>(d) Wealth Tax Act, 1953 (Repealed);</p> <p>(e) Finance Act, 1989 (Act No. V of 1989), as amended from time to time;</p> <p>(f) Worker Welfare Fund Ordinance 1971;</p> <p>(g) Legal matters including FTO, regarding powers and functions mentioned as above.</p>	<p>a) All cases or classes of cases, persons or classes of persons (Corporate &amp; Non-corporate) of following sectors other than those specifically assigned to LTU/LTU-II, Karachi, Corporate RTO, Karachi or RTO-II, Karachi, or any other zone of RTO-III, Karachi whose place of business is situated in the areas falling within the limits of areas falling within the limits of former Bin Qasim Town, Gadap Town, Gulberg Town, Gulshan-e-Iqbal Town. Korangi Town. Landhi Town. Malir Town. New Karachi Town. North Nazimabad Town including New Nazimabad, Shah Faisal Town and within the limits of Faisal Cantonment, Korangi Cantonment and Malir Cantonment:</p> <p>i) Chemicals and Dyes manufacturers. importers, exporters. distributors and wholesaler;</p> <p>ii) Pharmaceutical manufacturers, importers, distributors wholesaler including Drug stores and chemists.</p> <p>iii) Doctors, (other than Federal or Provincial Government employees) Hakeems, Homeopathic Doctors. Hospitals. Clinics. Labs. Diagnostic Centers. X-Ray Centers. CT-Scan Centers. MRI centers. Ultrasound Centers. Nursing homes. etc;</p> <p>iv) Lawyers. Advocates. Auditors, Chartered Accountants. Legal Consultants. Architects and Engineers;</p> <p>v) Visa and Immigration Consultants.</p> <p>b) All Non Corporate cases or classes of classes or persons or classes of persons (other than the cases assigned to any other LTU/RTO/Zone), falling within the territorial jurisdiction of Gadap</p>

			<p>Town. Gulbeg T'own. North Nazimabad Town including New Nazimabad and New Karachi Town.</p> <p>c) All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance. 2001 as specified in paragraphs herein above.</p> <p>d) Cases or classes of cases or persons or classes of persons or areas assigned specifically by FBR/ Chief Commissioner from time to time.</p>
03	Commissioner Inland Revenue (Zone-III). RTO-III, Karachi	<p>The Commissioner Inland Revenue shall exercise powers and perform functions as conferred under</p> <p>(a) Income Tax Ordinance, 2001, and Rules made there under;</p> <p>(b) Sales Tax Act, 1990 and Rules made hereunder;</p> <p>(c) Federal Excise Act, 2005 and Rules made there under;</p> <p>(d) Wealth Tax Act, 1953 (Repealed);</p> <p>(e) Finance Act, 1989 (Act No. V of 1989), as amended from time to time;</p> <p>(f) Worker Welfare Fund Ordinance 1971;</p> <p>(g) Legal matters including FTO, regarding powers and functions mentioned as above.</p>	<p>a) All cases or classes of cases, persons or classes of persons (Corporate &amp; Non-corporate) of following sectors other than those specifically assigned to LTU/LTU-II, Karachi, Corporate RTO, Karachi or RTO-II, Karachi, or any other zone of RTO-III, Karachi whose place of business is situated in the areas falling within the limits of areas falling within the limits of former Bin Qasim Town, Gadap Town, Gulberg Twon, Gulshan-e-Iqbal Town. Korangi Town. Landhi Town. Malir Town. New Karachi Town. North Nazimabad Town including New Nazimabad, Shah Faisal Town and within the limits of Faisal Cantonment, Korangi Cantonment and Malir Cantonment:</p> <p>i) Educational Vocational / Training Institutions:</p> <p>ii) Real estate developers. Dealers Builders and Co-operative housing societies:</p> <p>b) All Non Corporate cases or classes of cases or persons or classes of persons (other than the cases assigned to any other LTU/RTO/Zone). falling within the territorial jurisdiction of Gulshan-e-Iqbal Town including Gulistan-e-Johar. Faisal Cantonment. Malir Town. Malir Cantonment and Bin Qasim Town</p> <p>c) All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance. 2001 as specified in paragraphs herein</p>



			<p>above.</p> <p>d) Cases or classes of cases or persons or classes of persons or areas assigned specifically by FBR/ Chief Commissioner from time to time.</p>
04	Commissioner Inland Revenue (Zone-IV). RTO-III, Karachi	<p>The Commissioner Inland Revenue shall exercise powers and perform functions as conferred under</p> <p>(a) Income Tax Ordinance, 2001, and Rules made there under;</p> <p>(b) Sales Tax Act, 1990 and Rules made hereunder;</p> <p>(c) Federal Excise Act, 2005 and Rules made there under;</p> <p>(d) Wealth Tax Act, 1953 (Repealed);</p> <p>(e) Finance Act, 1989 (Act No. V of 1989), as amended from time to time;</p> <p>(f) Worker Welfare Fund Ordinance 1971;</p> <p>(g) Legal matters including FTO, regarding powers and functions mentioned as above.</p>	<p>a) All cases or classes of cases, persons or classes of persons (Corporate &amp; Non-corporate) of following sectors other than those specifically assigned to LTU/LTU-II, Karachi, Corporate RTO, Karachi or RTO-II, Karachi, or any other zone of RTO-III, Karachi whose place of business is situated in the areas falling within the limits of areas falling within the limits of former Bin Qasim Town, Gadap Town, Gulberg Town, Gulshan-e-Iqbal Town. Korangi Town. Landhi Town. Malir Town. New Karachi Town. North Nazimabad Town including New Nazimabad, Shah Faisal Town and within the limits of Faisal Cantonment, Korangi Cantonment and Malir Cantonment:</p> <p>i) Manufacturer. Importer. Exporter, distributor wholesaler and retailer of ghee, oil, and fat:</p> <p>ii) Travel agents/Haj and Umrah operators:</p> <p>iii) Manufacturer. Importer and exporter of Paper. Paperboard and Packaging.</p> <p>b) All Non Corporate cases or classes of classes or persons or classes of persons (other than the cases assigned to any other LTU/RTO/Zone), falling within the territorial jurisdiction of Landhi Town. Korangi Town. Shah Faisal Town and Korangi Cantonment.</p> <p>c) All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance, 2001 as specified in paragraphs herein above.</p> <p>d) Cases or classes of cases or persons or classes of persons or areas assigned specifically by FBR/ Chief Commissioner from time to time.</p>
05	Commissioner	The Commissioner Inland	(a) Monitoring and Enforcement of

Inland Revenue (Withholding Zone), RTO-III, Karachi.	<p>Revenue shall exercise powers and perform functions as conferred under</p> <ul style="list-style-type: none"> <li>(a) Income Tax Ordinance, 2001 and Rules made there under;</li> <li>(b) Sales Tax Act, 1990 and Rules made there under;</li> <li>(c) Federal Excise Duty Act, 2005 and Rules made there under;</li> <li>(d) Wealth Tax Act, 1963 (Repealed);</li> <li>(e) Finance Act, 1989 (Act No. V of 1989), as amended from time to time.</li> <li>(f) Worker Welfare Fund Ordinance 1971; and</li> <li>(g) Legal matters including FTO, regarding powers and functions mentioned as above including inter alia; <ul style="list-style-type: none"> <li>i) Monitoring of deduction, collection and payment of tax at source by withholding / collecting agents;</li> <li>ii) Enforcing withholding statements and audit thereof;</li> <li>iii) Conducting audit of withholding agents / prescribed persons;</li> <li>iv) Charge tax / default surcharge / penalty on defaulting withholding / collecting agents / persons / prescribed persons;</li> <li>v) Charge default surcharge / penalty for non filing of statutory withholding statements and default of withholding / collection respectively;</li> <li>vi) To take any other related action under the withholding provisions of Income Tax Ordinance, 2001, Sales Tax Act, 1990, Federal</li> </ul> </li> </ul>	<p>withholding taxes under the Provisions of the laws and rules (as specified in Column (3) of the table) in respect of all taxpayers including FTN holders existing in the jurisdiction of RTO-III Karachi except those DMCs/TMAs specifically assigned to RTO-II. Karachi.</p> <ul style="list-style-type: none"> <li>(b) All cases of Federal Government and Provincial Government, corporations, companies, regulatory authorities, other body or institutions in-corporated by or under any federal or provincial law.</li> <li>(c) All salaried employees of Federal Government and Provincial Government of Sindh (including Doctors engaged in private medical practice) and salaried employees of federal or Provincial Government owned autonomous Organizations etc. etc.</li> <li>(d) All cases of statutory agents / representatives assessable under sections 172 and 173 of the Income Tax Ordinance. 2001 as specified in paragraphs herein above.</li> <li>(e) Cases or classes of cases or persons or classes of persons or areas assigned specifically by FBR/ Chief Commissioner from time to time.</li> </ul>
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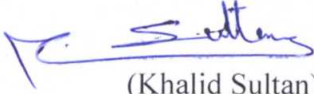


		Excise Act, 2005 and Rules made there under.	
06	Commissioner Inland Revenue (Information Processing, TFD and (Human Resource Management Division), RTO- III, Karachi	<p>(a) Maintenance of physical and electronic records:</p> <p>(b) Receipt of communication from Tax Facilitation Division. Enforcement Divisions. Legal Division. Audit Divisions and other Inland Revenue Authorities;</p> <p>(c) Data entry of receipts and information contained in the communication from Tax Facilitation Division. Enforcement Divisions. Audit Divisions and other Inland Revenue Authorities;</p> <p>(d) Cross matching of information collected from taxpayers and other sources and issuance of discrepancy report to Audit Divisions;</p> <p>(e) Dispatch of hard copies to different Divisions on demand:</p> <p>(f) Storage of information, documents, statements, returns and all other communications received from other Divisions. Inland Revenue Authorities and sources:</p> <p>(g) Receive returns. statements, statutory notices. documents, applications from taxpayers, mail from other Inland Revenue Authorities, tax payment receipts (Challans) from Banks, and all outside communications:</p> <p>(h) Sort and disseminate information. documents,</p>	<p>a) All cases or classes of cases persons or classes of persons of Non-Corporate sector including individuals and association of persons (AOPs) of specified sectors other than those specifically assigned to LTU/LTU-U. Karachi. Corporate RTO. Karachi or RIO-II. Karachi, whose place of business is situated in the areas falling within the limits of former Bin Qasim Town. Gadap Town. Guberg Twon. Gulshan-e-Iqbal Town. Korangi Town. Landhi Town. Mlalir Town, New Karachi Town. North Nazimabad Town including New Nazimabad. Shah Faisal Town and within the limits of Faisal Cantonment. Korangi Cantonment and Maiir Cantonment.</p> <p>b) All Officers Officials posted in RTO-III. Karachi.</p>

		<p>returns, statements and mail mentioned at (a) above, to concerned Inland Revenue Authorities: and</p> <p>(i) Communicate assessment orders/ penalty orders and demand notices to taxpayers.</p> <p>(j) To support line management in identifying HR needs of the Unit, to ensure staff recruitment in line with FBR's policies. training and development of staff maintenance of easily retrievable employees' data detailed as under:-</p> <p>i) Posting of Officers/Officials (BS 1-18) in the RTO with the approval of Chief Commissioner;</p> <p>ii) Career planning:</p> <p>iii) Help line management in identifying HR needs:</p> <p>iv) Maintenance of employees' profiles and personal files:</p> <p>v) Development of job descriptions;</p> <p>vi) Positive attitude building:</p> <p>vii) Regulation of performance related pecuniary incentives;</p> <p>viii) Training and development according to training needs analysis;</p>	
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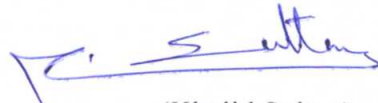
		ix) Coordination with I BR on various HRM areas:  x) Initiation of disciplinary proceedings. processing and finalization thereof: and xi) Monitoring and implementation performance appraisal stem.	
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(Khalid Sultan)  
Second Secretary (Jurisdiction)

The Manager,  
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Islamabad.

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6. CEO, PRAL, Islamabad for making necessary changes on the e-portal.

  
(Khalid Sultan)  
Second Secretary (Jurisdiction)