**GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE  
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Islamabad, the 9th February, 2015

**NOTIFICATION**

S.R.O. 115 (I)/2015.- 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, and in supersession of its Notification No. S.R.O. 351(I)/2014, dated the 07th May, 2014, the Federal Board of Revenue is pleased to confer upon the officers of the Directorate General (Intelligence and Investigation), Inland Revenue specified in column (2) of the Table below, the powers of the authorities specified in column (3) of the said Table, to exercise powers and perform functions under the provisions of the said Ordinance as specified in column (4) thereof, and having jurisdiction as specified in column (5) of that Table, namely:-

**TABLE**

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| **S.No.** | **Designation of Officer** | **Designation of officer of Inland Revenue** | **Powers and Functions conferred** | **Jurisdiction** |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** |
| 1. | Director General I&I (Inland Revenue) | Chief  Commissioner/ Commissioner | 1. Sections 174, 175, 176, 177 (other than power to   initiate audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205 and 221.   1. To investigate Suspicious   Transactions Reports (STRs) or other assets of  persons or classes of persons impounded by any department or agency of the Federal or Provincial  government and prepare/transmit reports to respective RTOs or LTUs  for the purpose of application of Section 111 and for taking appropriate  action under the Ordinance. | Persons or classes of  persons carrying on  business or residing in areas, within the territorial jurisdiction of Pakistan. |
| 2. | Director, I&I (IR), HQs, | Commissioner | I. Sections 174, 175, 176, | Any person or classes of |

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|  | Islamabad |  | 177, 178, 179, 180, 181,  182, Part III, Part XI of Chapter X, Sections 205 and 221.  II. To investigate Suspicious  Transactions Reports (STRs) or other assets of  persons or classes of persons impounded by any department or agency of the Federal or Provincial  government and prepare/transmit reports to respective RTOs or LTUs  for the purpose of application of Section 111 and for taking appropriate action under the Ordinance | persons specially assigned by the Director General. |
| 3. | Director, I&I (IR),Islamabad | Commissioner | Sections 174, 175, 176, 177,  178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205 and 221. | 1. All persons or classes of persons carrying on   business, falling within the jurisdiction of the Regional Tax  Offices Rawalpindi,  Islamabad, or Large  Taxpayers Unit,  Islamabad,   1. All persons or classes   of person not otherwise specified, if the person resides in areas mentioned at (I) above. |
| 4. | Director, I&I (IR), Karachi | Commissioner | Sections 174, 175, 176, 177,  178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205 and 221 | 1. All persons or classes of persons carrying on   business, falling within the jurisdiction of the Regional Tax  Offices, I, II III, Karachi, Regional Tax  offices, or Large  Taxpayer Unit, Karachi,   1. All persons or classes   of person not otherwise specified, if the person resides in areas mentioned at (I) above. |
| 5. | Director, I&I (IR), Lahore | Commissioner | Sections 174, 175, 176, 177,  178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205 and 221. | I. All persons or classes  of persons carrying on  business, falling within the jurisdiction of the Regional Tax  Offices I and II, Lahore, Regional Tax |

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|  |  |  |  | Offices, Sialkot and  Gujranwala or Large  Taxpayers Unit Lahore,  II. All persons or classes  of person not otherwise specified, if the person resides in areas mentioned at (I) above. |
| 6. | Director, I&I (IR), Faisalabad | Commissioner | Sections 174, 175, 176, 177,  178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205 and 221. | 1. All persons or classes of persons carrying on   business, falling within the jurisdiction of the Regional Tax Offices Sargodha and Faisalabad.   1. All persons or classes   of person not otherwise specified, if the person resides in areas mentioned at (I) above. |
| 7. | Director, I&I (IR), Peshawar | Commissioner | Sections 174, 175, 176, 177,  178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205 and 221 | 1. All persons or classes of persons carrying on   business, falling within the jurisdiction of the Regional Tax Offices Peshawar & Abbottabad.   1. All persons or classes   of person not otherwise specified, if the person resides in areas mentioned at (I) above. |
| 8. | Director, I&I (IR), Multan | Commissioner | Sections 174, 175, 176, 177,  178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205 and 221 | 1. All persons or classes of persons carrying on   business, falling within the jurisdiction of the Regional Tax Offices, Multan and Bahawalpur.   1. All persons or classes   of person not otherwise specified, if the person resides in areas mentioned at (I) above. |
| 9. | Director, I&I (IR), Hyderabad | Commissioner | Sections 174, 175, 176, 177,  178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205 and 221. | I. All persons or classes  of persons carrying on  business, falling within the jurisdiction of the Regional Tax  Offices Hyderabad, Sukkur and Quetta. |

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|  |  |  |  | II. All persons or classes  of persons not otherwise specified, if the person resides in areas mentioned at (I) above. |
| 10. | Additional Director, I&I(IR) (HQs) Islamabad | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205 and 221. | Any persons or classes  of persons specially  assigned by the Director General. |
| 11. | Additional Director-I, I&I Inland Revenue, Islamabad | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205and 221. | 1. All persons or classes   of persons falling within the jurisdiction  of the Large  Taxpayer’s Unit,  Islamabad and  Regional Tax Office, Islamabad.   1. All persons or classes   of person not otherwise specified, if  the person resides within the jurisdiction  of the offices  mentioned at (I) above. |
| 12. | Additional Director-II, I&I Inland Revenue, Islamabad | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205and 221. | 1. All persons or classes   of persons falling within the jurisdiction  of Regional Tax  Offices of Rawalpindi.   1. All persons or classes   of person not otherwise specified, if  the person resides within the jurisdiction  of the offices  mentioned at (I) above. |
| 13. | Additional Director-I, I&I Inland Revenue, Peshawar | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205 and 221. | 1. All persons or classes   of persons falling within the jurisdiction of the Regional Tax Office Peshawar.   1. All persons or classes   of person not otherwise specified, if  the person resides within the jurisdiction  of the offices |

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|  |  |  |  | mentioned at (I)  above. |
| 14. | Additional Director-II, I&I Inland Revenue, Peshawar | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205and 221. | 1. All persons or classes   of persons falling within the jurisdiction of the Regional Tax Office Abbottabad.   1. All persons or classes   of person not otherwise specified, if  the person resides within the jurisdiction  of the offices  mentioned at (I) above. |
| 15. | Additional Director-I, I&I Inland Revenue, Karachi | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205 and 221. | 1. All persons or classes   of persons falling within the jurisdiction  of Regional Tax Office Karachi.   1. All persons or classes   of person not otherwise specified, if  the person resides within the jurisdiction  of the offices  mentioned at (I) above. |
| 16. | Additional Director-II, I&I Inland Revenue, Karachi | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205and 221. | 1. All persons or classes   of persons falling within the jurisdiction  of Regional Tax  Offices II and III Karachi.   1. All persons or classes   of person not otherwise specified, if  the person resides within the jurisdiction  of the offices  mentioned at (I) above. |
| 17. | Additional Director-III, I&I Inland Revenue, Karachi | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205 and 221. | 1. All persons or classes   of persons falling within the jurisdiction  of Large Taxpayers Unit Karachi.   1. All persons or classes of person not otherwise specified, if the person   resides within the  jurisdiction of the |

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|  |  |  |  | offices mentioned at (I) above. |
| 18. | Additional Director, I&I Inland Revenue, Hyderabad | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205and 221. | 1. All persons or classes   of persons falling within the jurisdiction  of Regional Tax Offices of Hyderabad, Sukkur and Quetta.   1. All persons or classes   of person not otherwise specified, if  the person resides within the jurisdiction  of the offices  mentioned at (I) above. |
| 19. | Additional Director-I, I&I Inland Revenue, Lahore | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205 and 221. | 1. All persons or classes   of persons falling within the jurisdiction  of the Large  Taxpayer’s Unit, Lahore and Regional Tax Office Lahore.   1. All persons or classes   of person not otherwise specified, if  the person resides within the jurisdiction  of the offices  mentioned at (I) above. |
| 20. | Additional Director-II, I&I Inland Revenue, Lahore | Commissioner | Sections 174, 175, 176, 177  (other than power to initiate audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205 and 221. | 1. All persons or classes   of persons falling within the jurisdiction  of Regional Tax  Office-II Lahore, Regional Tax Office Sialkot and Regional  Tax Office Gujranwala.   1. All persons or classes   of person not otherwise specified, if  the person resides within the jurisdiction  of the offices  mentioned at (I) above. |
| 21. | Additional Director, I&I Inland Revenue, Central, Faisalabad | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of | I. All persons or classes  of persons falling  within the  jurisdiction of |

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|  |  |  | Chapter X, Sections 205 and 221. | Regional Tax Offices  Faisalabad and Sargodha.  II. All persons or classes  of person not  otherwise specified, if the person resides  within the  jurisdiction of the offices mentioned at  (I) above. |
| 22. | Additional Director, I&I Inland Revenue, Central, Multan | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205and 221. | 1. All persons or classes   of persons falling within the jurisdiction  of Regional Tax  Offices Multan and Bahawalpur.   1. All persons or classes   of person not otherwise specified, if  the person resides within the jurisdiction  of the offices  mentioned at (I) above. |
| 23. | 1. Deputy/Assistant Director-I, I&I Inland Revenue, Islamabad 2. Deputy/Assistant Director-II, I&I Inland Revenue, Islamabad | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205and 221. | Assigned functions in  respect of the persons and  classes of persons as  specified at S.No. 11 above. |
| 24. | 1. Deputy/Assistant Director-III, I&I Inland Revenue, Islamabad 2. Deputy/Assistant Director-IV, I&I Inland Revenue, Islamabad | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205and 221. | Assigned functions in  respect of the persons and  classes of persons as  specified at S.No. 12 above. |
| 25. | 1. Deputy/Assistant Director-I, I&I Inland Revenue, Peshawar 2. Deputy/Assistant   Director-II, I&I  Inland Revenue,  Peshawar | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205and 221. | Assigned functions in  respect of the persons and  classes of persons as specified at S.No.13 and 14 above. |
| 26. | I. Deputy/Assistant Director-I, I&I Inland Revenue, Karachi  II. Deputy/Assistant Director-II, I&I Inland Revenue, Karachi | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205and 221. | Assigned functions in  respect of the persons and  classes of persons as  specified at S.No. 15 above. |

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| 27. | 1. Deputy/Assistant   Director-III, I&I  Inland Revenue,  Karachi   1. Deputy/Assistant   Director-IV, I&I  Inland Revenue,  Karachi | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205and 221. | Assigned functions in  respect of the persons and  classes of persons as  specified at S.No. 16 above. |
| 28. | 1. Deputy/Assistant Director-V, I&I Inland Revenue, Karachi 2. Deputy/Assistant   Director-VI, I&I  Inland Revenue,  Karachi | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205and 221. | Assigned functions in  respect of the persons and  classes of persons as  specified at S.No. 17 above. |
| 29. | 1. Deputy/Assistant   Director-I, I&I  Inland Revenue,  Hyderabad   1. Deputy/Assistant   Director-II, I&I  Inland Revenue,  Hyderabad | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205and 221. | 1. Assigned functions in respect of the persons and classes of persons   falling within the Regional Tax Office Hyderabad.   1. All persons or classes of person not otherwise specified, if the person   resides within the  jurisdiction of the  offices mentioned at (I) above. |
| 30. | Deputy/Assistant  Director, I&I Inland  Revenue, Field  Intelligence Unit,  Sukker | Commissioner | Sections 174, 175, 176, 177 (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205 and 221. | 1. Assigned functions in respect of the persons and classes of persons   falling within the Regional Tax Office Sukkur.   1. All persons or classes   of person not otherwise specified, if  the person resides within the jurisdiction  of the offices  mentioned at (I) above. |
| 31. | Deputy/Assistant  Director-IV, I&I  Inland Revenue,  Quetta | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205 and 221. | 1. Assigned functions in respect of the persons and classes of persons   falling within the  Regional Tax Office  Quetta.   1. All persons or classes of person not otherwise specified, if the person   resides within the |

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|  |  |  |  | jurisdiction of the  offices mentioned at (I) above. |
| 32. | 1. Deputy/Assistant   Director-I, I&I Inland Revenue, Lahore   1. Deputy/Assistant Director-II, I&I Inland Revenue, Lahore | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205and 221. | Assigned functions in  respect of the persons and  classes of persons as  specified at S.No. 19 above. |
| 33. | I. Deputy/Assistant  Director-III, I&I  Inland Revenue,  Lahore | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205 and 221. | 1. Assigned functions in respect of the persons and classes of persons   falling within the Regional Tax Office, RTO-II, Lahore.   1. All persons or classes of person not otherwise specified, if the person   resides within the  jurisdiction of the  offices mentioned at (I) above. |
| 34. | Deputy/Assistant  Director-IV, I&I Inland  Revenue, Field  Intelligence Unit,  Gujranwala | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205and 221. | 1. Assigned functions in respect of the persons and classes of persons   falling within the Regional Tax Offices  Sialkot and Gujranwala.   1. All persons or classes of person not otherwise specified, if the person   resides within the  jurisdiction of the  offices mentioned at (I) above. |
| 35. | 1. Deputy/Assistant   Director-I, I&I Inland Revenue, Faisalabad   1. Deputy/Assistant Director-II, I&I Inland Revenue, Faisalabad | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, 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. 21 above. |
| 36. | Deputy/Assistant  Director, I&I Inland Revenue, Multan | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205and 221. | Assigned functions in  respect of the persons and  classes of persons as  specified at S.No. 22 above. |
| 37. | Inland Revenue Officer-I and II (I&I),  / Audit Officer-I and II, | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, | Assigned functions in  respect of the persons and  classes of persons as |

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|  | (I&I), Inland Revenue, Islamabad |  | 181, 182, Part III, Part XI of Chapter X, Sections 205 and 221. | specified at S.No. 11  above. |
|  | Inland Revenue Officer- III and IV (I&I),  / Audit Officer-III and IV, (I&I), Inland Revenue, Islamabad | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205and 221. | Assigned functions in  respect of the persons and  classes of persons as  specified at S.No. 12 above. |
|  | Inland Revenue Officer-I and II (I&I)/Audit Officer-I, (I&I), Inland Revenue, Peshawar | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205and 221. | Assigned functions in  respect of the persons and  classes of persons as specified at S.No. 13 and 14 above. |
|  | Inland Revenue Officer-I and II (I&I) / Audit Officer-I and II(I&I), Inland Revenue, Karachi | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205and 221. | Assigned functions in  respect of the persons and  classes of persons as  specified at S.No. 15 above. |
|  | Inland Revenue Officer- III and IV (I&I) / Audit Officer-III and IV (I&I), Inland Revenue, Karachi | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, 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. 16 above. |
|  | Inland Revenue Officer- V and VI (I&I) / Audit Officer-V and VI (I&I), Inland Revenue, Karachi | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205and 221. | Assigned functions in  respect of the persons and  classes of persons as  specified at S.No. 17 above. |
|  | Inland Revenue Officer-I and II (I&I) / Audit Officer-I and II (I&I), Inland Revenue, Hyderabad | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205and 221. | Assigned functions in  respect of the persons and  classes of persons as  specified at S.No. 29 above. |
|  | Inland Revenue Officer-I and II, (I&I) / Audit Officer-I and II (I&I), Inland Revenue, Sukker | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205and 221. | Assigned functions in  respect of the persons and  classes of persons as  specified at S.No. 30 above. |
|  | Inland Revenue Officer-I and II, (I&I) / Audit Officer-I and II (I&I), Inland Revenue, Quetta | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, 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. 31 above. |
|  | Inland Revenue Officer-I and II (I&I) / Audit Officer-I and II (I&I), Inland Revenue , Lahore | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of | Assigned functions in  respect of the persons and  classes of persons as  specified at S.No. 32 |

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|  |  |  | Chapter X, Sections 205and 221. | above. |
|  | Inland Revenue Officer- III and IV/ Audit Officer- III and IV, (I&I), Inland Revenue, Lahore | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, 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. 33 above. |
|  | Inland Revenue Officer-I and II, (I&I) / Audit Officer-I and II (I&I), Inland Revenue, Gujranwala | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205and 221. | Assigned functions in  respect of the persons and  classes of persons as  specified at S.No. 34 above. |
|  | Inland Revenue Officer-I and II (I&I)/ Audit Officer-I and II (I&I), Inland Revenue, Faisalabad | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, 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. 21 above. |
|  | Inland Revenue Officer-I and II (I&I)/ Audit Officer-I and II (I&I), Inland Revenue, Multan | Commissioner | Sections 174, 175, 176, 177  (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205and 221. | Assigned functions in  respect of the persons and  classes of persons as  specified at S.No. 22 above. |

[F.No. 2(69)IT-SRO/2012]

**(Arshad Nawaz Chheena)**

**Secretary (Income Tax Policy)**