

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

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

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	I. 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. 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 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

	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.	I. 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, II. 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	I. 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, II. 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

				<p>Offices, Sialkot and Gujranwala or Large Taxpayers Unit Lahore,</p> <p>II. All persons or classes of person not otherwise specified, if the person resides in areas mentioned at (I) above.</p>
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.	<p>I. All persons or classes of persons carrying on business, falling within the jurisdiction of the Regional Tax Offices Sargodha and Faisalabad.</p> <p>II. All persons or classes of person not otherwise specified, if the person resides in areas mentioned at (I) above.</p>
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	<p>I. All persons or classes of persons carrying on business, falling within the jurisdiction of the Regional Tax Offices Peshawar & Abbottabad.</p> <p>II. All persons or classes of person not otherwise specified, if the person resides in areas mentioned at (I) above.</p>
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	<p>I. All persons or classes of persons carrying on business, falling within the jurisdiction of the Regional Tax Offices, Multan and Bahawalpur.</p> <p>II. All persons or classes of person not otherwise specified, if the person resides in areas mentioned at (I) above.</p>
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.	<p>I. All persons or classes of persons carrying on business, falling within the jurisdiction of the Regional Tax Offices Hyderabad, Sukkur and Quetta.</p>

				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 205 and 221.	I. All persons or classes of persons falling within the jurisdiction of the Large Taxpayer's Unit, Islamabad and Regional Tax Office, Islamabad. II. 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 205 and 221.	I. All persons or classes of persons falling within the jurisdiction of Regional Tax Offices of Rawalpindi. II. 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.	I. All persons or classes of persons falling within the jurisdiction of the Regional Tax Office Peshawar. II. All persons or classes of person not otherwise specified, if the person resides within the jurisdiction of the offices

				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 205 and 221.	I. All persons or classes of persons falling within the jurisdiction of the Regional Tax Office Abbottabad. II. 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.	I. All persons or classes of persons falling within the jurisdiction of Regional Tax Office Karachi. II. 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 205 and 221.	I. All persons or classes of persons falling within the jurisdiction of Regional Tax Offices II and III Karachi. II. 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.	I. All persons or classes of persons falling within the jurisdiction of Large Taxpayers Unit Karachi. II. All persons or classes of person not otherwise specified, if the person resides within the jurisdiction of the

				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 205 and 221.	I. All persons or classes of persons falling within the jurisdiction of Regional Tax Offices of Hyderabad, Sukkur and Quetta. II. 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.	I. All persons or classes of persons falling within the jurisdiction of the Large Taxpayer's Unit, Lahore and Regional Tax Office Lahore. II. 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.	I. 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. II. 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

			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 205 and 221.	I. All persons or classes of persons falling within the jurisdiction of Regional Tax Offices Multan and Bahawalpur. II. All persons or classes of person not otherwise specified, if the person resides within the jurisdiction of the offices mentioned at (I) above.
23.	I. Deputy/Assistant Director-I, I&I Inland Revenue, Islamabad II. 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 205 and 221.	Assigned functions in respect of the persons and classes of persons as specified at S.No. 11 above.
24.	I. Deputy/Assistant Director-III, I&I Inland Revenue, Islamabad II. 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 205 and 221.	Assigned functions in respect of the persons and classes of persons as specified at S.No. 12 above.
25.	I. Deputy/Assistant Director-I, I&I Inland Revenue, Peshawar II. 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 205 and 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 205 and 221.	Assigned functions in respect of the persons and classes of persons as specified at S.No. 15 above.

27.	I. Deputy/Assistant Director-III, I&I Inland Revenue, Karachi II. 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 205 and 221.	Assigned functions in respect of the persons and classes of persons as specified at S.No. 16 above.
28.	I. Deputy/Assistant Director-V, I&I Inland Revenue, Karachi II. 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 205 and 221.	Assigned functions in respect of the persons and classes of persons as specified at S.No. 17 above.
29.	I. Deputy/Assistant Director-I, I&I Inland Revenue, Hyderabad II. 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 205 and 221.	I. Assigned functions in respect of the persons and classes of persons falling within the Regional Tax Office Hyderabad. II. 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.	I. Assigned functions in respect of the persons and classes of persons falling within the Regional Tax Office Sukkur. II. 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.	I. Assigned functions in respect of the persons and classes of persons falling within the Regional Tax Office Quetta. II. All persons or classes of person not otherwise specified, if the person resides within the

				jurisdiction of the offices mentioned at (I) above.
32.	I. Deputy/Assistant Director-I, I&I Inland Revenue, Lahore II. 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 205 and 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.	I. Assigned functions in respect of the persons and classes of persons falling within the Regional Tax Office, RTO-II, Lahore. II. 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 205 and 221.	I. Assigned functions in respect of the persons and classes of persons falling within the Regional Tax Offices Sialkot and Gujranwala. II. All persons or classes of person not otherwise specified, if the person resides within the jurisdiction of the offices mentioned at (I) above.
35.	I. Deputy/Assistant Director-I, I&I Inland Revenue, Faisalabad II. 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 205 and 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

	(I&I), Inland Revenue, Islamabad		181, 182, Part III, Part XI of Chapter X, Sections 205 and 221.	specified at S.No. 11 above.
38.	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 205 and 221.	Assigned functions in respect of the persons and classes of persons as specified at S.No. 12 above.
39.	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 205 and 221.	Assigned functions in respect of the persons and classes of persons as specified at S.No. 13 and 14 above.
40.	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 205 and 221.	Assigned functions in respect of the persons and classes of persons as specified at S.No. 15 above.
41.	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.
42.	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 205 and 221.	Assigned functions in respect of the persons and classes of persons as specified at S.No. 17 above.
43.	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 205 and 221.	Assigned functions in respect of the persons and classes of persons as specified at S.No. 29 above.
44.	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 205 and 221.	Assigned functions in respect of the persons and classes of persons as specified at S.No. 30 above.
45.	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.
46.	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

			Chapter X, Sections 205 and 221.	above.
47.	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.
48.	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 205 and 221.	Assigned functions in respect of the persons and classes of persons as specified at S.No. 34 above.
49.	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.
50.	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 205 and 221.	Assigned functions in respect of the persons and classes of persons as specified at S.No. 22 above.

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(Arshad Nawaz Chheena)
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