

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

Islamabad, the 9th February, 2015

**NOTIFICATION
(SALES TAX)**

S.R.O. 116(I)/2015.— In exercise of the powers conferred by sections 30,30A and 30E of the Sales Tax Act, 1990, and in supersession of all existing Notifications issued in this behalf, 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 be the officers of Inland Revenue and exercise such powers and perform functions of officers of Inland Revenue as mentioned in column (3) of the said Table, under the provisions of the said Act specified in column (4) thereof, and having jurisdiction over persons specified in column (5) of that Table, namely:—

TABLE

S. No.	Designation of Officer of Intelligence and Investigation (IR)	Designation of Officer of Inland Revenue	Powers and functions conferred	Jurisdiction
(1)	(2)	(3)	(4)	(5)
1.	Director General Intelligence & Investigation (IR)	Chief Commissioner (Inland Revenue)	Sections 21(4), 25(1), 25(2) 25A, 25AA, 31, 32, 33, 37, 37A, 37B, 37I, 38, 38A, 38B, 40, 46, 47 and 57	Persons or classes of persons carrying on business in areas or residing, within the territorial jurisdiction of Pakistan.
2.	Director, Intelligence & Investigation (IR), Headquarter, Islamabad	Commissioner (Inland Revenue)	Sections 21(4), 25(1), 25(2), 25A, 25AA, 31, 32, 33, 37, 37A, 37B, 37I, 38, 38A, 38B, 40, 46, 47 and 57	Persons or classes of persons carrying on business in areas or residing, within the territorial jurisdiction of Pakistan as authorised by Director General Intelligence & Investigation (IR)
3.	Director, Intelligence & Investigation (IR), Islamabad	Commissioner (Inland Revenue)	Sections 21(4), 25(1), 25(2) 25A, 25AA, 31, 33, 37, 37A, 37B, 37I, 38, 38A, 38B, 40, 46, 47 and 57	I. All cases assigned to Large Taxpayers Unit, Islamabad & All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices Rawalpindi and Regional Tax Office Islamabad II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
4.	Director, Intelligence & Investigation (IR), Karachi	Commissioner (Inland Revenue)	Sections 21(4), 25(1), 25(2) 25A, 25AA, 31, 33, 37, 37A, 37B, 37I, 38, 38A, 38B, 40, 46, 47 and 57	I. All cases assigned to Large Taxpayers Unit, Karachi & All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office Karachi, Regional Tax Offices, II & III Karachi. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
5.	Director, Intelligence & Investigation (IR), Lahore	Commissioner (Inland Revenue)	Sections 21(4), 25(1), 25(2) 25A, 25AA, 31, 33, 37, 37A, 37B, 37I, 38, 38A, 38B, 40, 46, 47 and 57	I. All cases assigned to Large Taxpayers Unit, Lahore & All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office Lahore, Regional Tax Office, II, Lahore, Regional Tax Offices, Sialkot and Gujranwala II. II. All persons or classes of persons not otherwise specified if the person resides

				in areas mentioned at (I) above.
6.	Director, Intelligence & Investigation (IR), Faisalabad	Commissioner (Inland Revenue)	Sections 21(4), 25(1), 25(2) 25A, 25AA, 31, 33, 37, 37A, 37B, 37I, 38, 38A, 38B, 40, 46, 47, and 57	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, Faisalabad and Sargodha. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
7.	Director, Intelligence & Investigation (IR), Peshawar	Commissioner (Inland Revenue)	Sections 21(4), 25(1), 25(2) 25A, 25AA, 31, 33, 37, 37A, 37B, 37I, 38, 38A, 38B, 40, 46, 47 and 57	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Peshawar and Abbottabad. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
8.	Director, Intelligence & Investigation (IR), Multan	Commissioner (Inland Revenue)	Sections 21(4), 25(1), 25(2) 25A, 25AA, 31, 33, 37, 37A, 37B, 37I, 38, 38A, 38B, 40, 46, 47 and 57	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, Multan and Bahawalpur. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
9.	Director, Intelligence & Investigation (IR), Hyderabad	Commissioner (Inland Revenue)	Sections 21(4), 25(1), 25(2) 25A, 25AA, 31, 33, 37, 37A, 37B, 37I, 38, 38A, 38B, 40, 46, 47and 57	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, Hyderabad, Sukkur and Quetta. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
10.	Additional Director-I, Intelligence & Investigation (IR), Islamabad	Additional Commissioner (Inland Revenue)	Sections 25(1), 25(2) 25A, 25AA, 31, 33, 37, 37A, 37B, 38, 38B, 40, 46, 47 and 57	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Islamabad and all cases assigned to Large Taxpayers Unit, Islamabad. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
11.	Additional Director-II, Intelligence & Investigation (IR), Islamabad	Additional Commissioner (Inland Revenue)	Sections 25(1), 25(2) 25A, 25AA, 31, 33, 37, 37A, 37B, 38, 38B, 40, 46, 47 and 57	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Rawalpindi. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
12.	Additional Director-I, Intelligence & Investigation (IR), Peshawar	Additional Commissioner (Inland Revenue)	Sections 25(1), 25(2) 25A, 25AA, 31, 33, 37, 37A, 37B, 38, 38B, 40, 46, 47 and 57	I. All persons or classes of persons carrying on business, falling within the jurisdiction of the territorial Regional Tax Office, Peshawar. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
13.	Additional Director-II, Intelligence & Investigation (IR), Peshawar	Additional Commissioner (Inland Revenue)	Sections 25(1), 25(2) 25A, 25AA, 31, 33, 37, 37A, 37B, 38, 38B, 40, 46, 47 and 57	I. All persons or classes of persons carrying on business, falling within the jurisdiction of the territorial Regional Tax Office, Abbottabad. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
14.	Additional Director-I, Intelligence & Investigation (IR),	Additional Commissioner (Inland Revenue)	Sections 25(1), 25(2) 25A, 25AA, 31, 33, 37, 37A, 37B, 38, 38B, 40,	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office,

	Karachi		46, 47 and 57	Karachi. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
15.	Additional Director-II, Intelligence & Investigation (IR), Karachi	Additional Commissioner (Inland Revenue)	Sections 25(1), 25(2) 25A, 25AA, 31, 33, 37, 37A, 37B, 38, 38B, 40, 46, 47 and 57	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, II and III, Karachi. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
16.	Additional Director-III, Intelligence & Investigation (IR), Karachi	Additional Commissioner (Inland Revenue)	Sections 25(1), 25(2) 25A, 25AA, 31, 33, 37, 37A, 37B, 38, 38B, 40, 46, 47 and 57	I. All persons or classes of persons carrying on business, falling within the jurisdiction of the Large Taxpayers Unit, Karachi. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
17.	Additional Director, Intelligence & Investigation (IR), Hyderabad	Additional Commissioner (Inland Revenue)	Sections 25(1), 25(2) 25A, 25AA, 31, 33,, 37, 37A, 37B, 38, 38B, 40, 46, 47 and 57	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, Hyderabad, Sukkur and Quetta. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
18.	Additional Director-I, Intelligence & Investigation (IR), Lahore	Additional Commissioner (Inland Revenue)	Sections 25(1), 25(2) 25A, 25AA, 31, 33, 37, 37A, 37B, 38, 38B, 40, 46, 47 and 57	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, Lahore and all cases assigned to Large Taxpayers Unit, Lahore. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
19.	Additional Director-II, Intelligence & Investigation (IR), Lahore	Additional Commissioner (Inland Revenue)	Sections 25(1), 25(2) 25A, 25AA, 31, 33, 37, 37A, 37B, 38, 38B, 40, 46, 47 and 57	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, II Lahore, Gujranwala and Sialkot. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
20.	Additional Director, Intelligence & Investigation (IR), Faisalabad	Additional Commissioner (Inland Revenue)	Sections 25(1), 25(2) 25A, 25AA, 31, 33, 37, 37A, 37B, 38, 38B, 40, 46, 47 and 57	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, Faisalabad and Sargodha. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.
21.	Additional Director, Intelligence & Investigation (IR), Multan	Additional Commissioner (Inland Revenue)	Sections 25(1), 25(2) 25A, 25AA, 31, 33, 37, 37A, 37B, 38, 38B, 40, 46, 47 and 57	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, Multan and Bahawalpur. II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned at (I) above.

22	<p>I. Deputy/Assistant Director-I, Intelligence & Investigation (IR), Islamabad</p> <p>II. Deputy/Assistant Director-II, Intelligence & Investigation (IR), Islamabad</p> <p>III. Deputy/Assistant Director-III, Intelligence & Investigation (IR), Islamabad</p> <p>IV. Deputy/Assistant Director-IV, Intelligence & Investigation (IR), Islamabad</p>	Deputy/Assistant Commissioner (Inland Revenue)	Sections 25(1), 25(2) 25A, 25AA, 31, 33, 37, 37A, 37B, 38, 38B, 40 and 57	Persons and classes of persons as assigned by Director (I&I) IR concerned.
23	<p>I. Deputy/Assistant Director-I, Intelligence & Investigation (IR), Peshawar</p> <p>II. Deputy/Assistant Director-II, Intelligence & Investigation (IR), Peshawar</p>	Deputy/Assistant Commissioner (Inland Revenue)	Sections 25(1), 25(2) 25A, 25AA, 31, 33, 37, 37A, 37B, 38, 38B, 40 and 57	Persons and classes of persons as assigned by Director (I&I) IR concerned.
24	<p>I. Deputy/Assistant Director-I, Intelligence & Investigation (IR), Karachi</p> <p>II. Deputy/Assistant Director-II, Intelligence & Investigation (IR), Karachi</p> <p>III. Deputy/Assistant Director-III, Intelligence & Investigation (IR), Karachi</p> <p>IV. Deputy/Assistant Director-IV, Intelligence & Investigation (IR), Karachi</p> <p>V. Deputy/Assistant Director-V, Intelligence & Investigation (IR), Karachi</p> <p>VI. Deputy/Assistant Director-VI, Intelligence & Investigation (IR), Karachi</p>	Deputy/Assistant Commissioner (Inland Revenue)	Sections 25(1), 25(2) 25A, 25AA, 31, 33, 37, 37A, 37B, 38, 38B, 40 and 57	Persons and classes of persons as assigned by Director (I&I) IR concerned.

25	I. Deputy/Assistant Director-I, Intelligence & Investigation (IR), Hyderabad II. Deputy/Assistant Director-II, Intelligence & Investigation (IR), Hyderabad	Deputy/Assistant Commissioner (Inland Revenue)	Sections 25(1), 25(2) 25A, 25AA, 31, 33, 37, 37A, 37B, 38, 38B, 40, and 57	Persons and classes of persons as assigned by Director (I&I) IR concerned.
26	Deputy/Assistant Director, Intelligence & Investigation (IR), Sukkur	Deputy/Assistant Commissioner (Inland Revenue)	Sections 25(1), 25(2) 25A, 25AA, 31, 33, 37, 37A, 37B, 38, 38B, 40, and 57	Persons and classes of persons as assigned by Director (I&I) IR concerned.
27	Deputy/Assistant Director, Intelligence & Investigation (IR), Quetta	Deputy/Assistant Commissioner (Inland Revenue)	Sections 25(1), 25(2) 25A, 25AA, 31, 33, 37, 37A, 37B, 38, 38B, 40, and 57	Persons and classes of persons as assigned by Director (I&I) IR concerned.
28	I. Deputy/Assistant Director-I, Intelligence & Investigation (IR), Lahore II. Deputy/Assistant Director-II, Intelligence & Investigation (IR), Lahore III. Deputy/Assistant Director-III, Intelligence & Investigation (IR), Lahore IV. Deputy/Assistant Director-IV, Intelligence & Investigation (IR), Lahore	Deputy/Assistant Commissioner (Inland Revenue) Deputy/Assistant Commissioner (Inland Revenue) Deputy/Assistant Commissioner (Inland Revenue)	Sections 25(1), 25(2) 25A, 25AA, 31, 33, 37, 37A, 37B, 38, 38B, 40, and 57	Persons and classes of persons as assigned by Director (I&I) IR concerned.
29	I. Deputy/Assistant Director-I, Intelligence & Investigation (IR), Faisalabad II. Deputy/Assistant Director-II, Intelligence & Investigation (IR), Faisalabad	Deputy/Assistant Commissioner (Inland Revenue)	Sections 25(1), 25(2), 25A, 25AA, 31, 33, 37, 37A, 37B, 38, 38B, 40, and 57	Persons and classes of persons as assigned by Director (I&I) IR concerned.
30	I. Deputy/Assistant Director-I, Intelligence & Investigation (IR), Multan II. Deputy/Assistant Director-II, Intelligence & Investigation (IR), Multan	Deputy/Assistant Commissioner (Inland Revenue)	Sections 25(1), 25(2) 25A, 25AA, 31, 33, 37, 37A, 37B, 38, 38B, 40, and 57	Persons and classes of persons as assigned by Director (I&I) IR concerned.

31	Inland Revenue Officer, (I&I)/Inland Revenue Audit Officer (I&I)	Inland Revenue Officer/ Revenue Officer, Revenue	Revenue Inland Audit Inland	Sections 25A, 37 and any other functions assigned by the concerned Director (I&I) IR subject to restrictions and limitations under the Act.	Persons and classes of persons as assigned by the Director (I&I) IR concerned.
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2. The delegation, authorization and exercise of the powers and functions specified in the Table above shall be subject to such limitations and restrictions as are imposed under the provisions of the Sales Tax Act, 1990.

[F. No. 2(27)BTB-ST/II-Pt]

(Badruddin Ahmad Quraishi)
Chief (Sales Tax and Federal Excise -Policy)