

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

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Islamabad, the 29<sup>th</sup> October, 2018.

**NOTIFICATION  
(SALES TAX)**

**S.R.O. 1301(I)/2018.**— In exercise of the powers conferred by sub-section (2) of section 30A and section 30E of the Sales Tax Act, 1990 and in supersession of Notification No. S.R.O. 116(I)/2015, dated the 9<sup>th</sup> February, 2015, the Federal Board of Revenue is pleased to specify herein below the functions, powers and jurisdiction of the Directorate General, Intelligence and Investigation-IR and its officers, namely:—

**1. Functions of Directorate General (I&I-IR).**— The functions of Directorate-General of Intelligence and Investigation, Inland Revenue shall be—

- (a) to carry out intelligence activities and intelligence gathering on all tax related issues including under-reporting, tax evasion, tax fraud and revenue leakages;
- (b) to collect third party information relating to financial transactions like investment and expenses etc. and details of persons who are involved in such activities;
- (c) to establish and develop linkages with all major national, provincial other data base to collect relevant information;
- (d) to identify cases of sales tax evasion and carry out inquiry, investigative audit, whichever deems fit, to retrieve the loss of revenue;
- (e) to identify and investigate in accordance with applicable law in cases of tax fraud having any financial implication, punishable as an offence under the Sales Tax Act, 1990 and the rules made thereunder;
- (f) to carry out criminal investigation and prosecution in accordance with applicable law in cases involving offences punishable under the Sales Tax Act, 1990 and the rules made thereunder;
- (g) to share and disseminate actionable information and corroborating evidence, where required, through written reports or alerts or otherwise to authorities or officers in the headquarters and field formations of the Federal Board of Revenue for further proceedings;
- (h) to process complaints of tax evasion and tax frauds etc; and
- (i) to carry out any other work or function that may be assigned to it by the Federal Board of Revenue.

**2. Jurisdiction and powers of officers of Directorate General (I&I-IR).**—

- (1) Subject to the provisions of this Notification, the Director General, Directors, Additional Directors, Deputy Directors, Assistant Directors and other officers of Directorate General of Intelligence and Investigation, Inland Revenue specified in column (2) of the Table below are hereby invested with the powers of authorities as mentioned in column (3) of the said Table and to exercise such powers and to perform functions under the provisions of the Sales Tax Act, 1990 specified in column (4) thereof and having jurisdiction in respect of such persons or classes of persons or such areas or such cases specified in column (5) of that Table, namely:—

**TABLE**

<b>S. No.</b>	<b>Designation of officer of Intelligence and Investigation (IR)</b>	<b>Designation / authority as specified under section 30</b>	<b>Powers conferred</b>	<b>Jurisdiction</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
1	Director General Intelligence and Investigation (IR)	Chief Commissioner (Inland Revenue)	Sections 25A, 26(3), 32, 37, 37A, 37B, 38, 38A, 38B & 40	Persons or classes of persons carrying on business in areas or residing, within the territorial jurisdiction of Pakistan.
2	Director, Intelligence and Investigation (IR), Headquarter, Islamabad	Commissioner (Inland Revenue)	Sections 25A, 26(3), 37, 37A, 37B, 38, 38A, 38B & 40	Persons or classes of persons carrying on business in areas or residing, within the territorial jurisdiction of Pakistan as authorized by Director General Intelligence & Investigation (IR)
3	Director, Intelligence and Investigation (IR), Islamabad	Commissioner (Inland Revenue)	Sections 25A, 26(3), 37, 37A, 37B, 38, 38A, 38B & 40	(a) 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; and (b) All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (a).
4	Director, Intelligence and Investigation (IR), Karachi	Commissioner (Inland Revenue)	Sections 25A, 26(3), 37, 37A, 37B, 38, 38A, 38B & 40	(a) All cases assigned to Large Taxpayers Unit-I & II, Karachi & All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office Karachi, Regional



				<p>Tax Offices, II&amp; III Karachi; and</p> <p>(b) All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (a).</p>
5	Director, Intelligence and Investigation (IR), Lahore	Commissioner (Inland Revenue)	Sections 25A, 26(3), 37, 37A, 37B, 38, 38A, 38B & 40	<p>(a) All cases assigned to Large Taxpayers Unit, Lahore &amp; Corporate RTO Lahore. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of Regional Tax Office II, Lahore, Regional Tax Offices, Sialkot and Gujranwala; and</p> <p>(b) All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (a).</p>
6	Director, Intelligence and Investigation (IR), Faisalabad	Commissioner (Inland Revenue)	Sections 25A, 26(3), 37, 37A, 37B, 38, 38A, 38B & 40	<p>(a) All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, Faisalabad and Sargodha; and</p> <p>(b) All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (a).</p>
7	Director, Intelligence and Investigation (IR), Peshawar	Commissioner (Inland Revenue)	Sections 25A, 26(3), 37, 37A, 37B, 38, 38A, 38B & 40	<p>(a) All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices Peshawar and Abbottabad; and</p> <p>(b) All persons or classes of persons not otherwise specified if the person resides in</p>

				areas mentioned in clause (a).
8	Director, Intelligence and Investigation (IR), Multan	Commissioner (Inland Revenue)	Sections 25A, 26(3), 37, 37A, 37B, 38, 38A, 38B & 40	(a) All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, Multan, Sahiwal and Bahawalpur; and (b) All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (a).
9	Director, Intelligence and Investigation (IR), Hyderabad	Commissioner (Inland Revenue)	Sections 25A, 26(3), 37, 37A, 37B, 38, 38A, 38B & 40	(a) All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, Hyderabad, Sukkur and Quetta; and (b) All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (a).
10	Additional Director-Headquarters, Intelligence and Investigation (IR), Islamabad	Additional Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B & 40	As assigned by the Director General, Intelligence & Investigation (IR), Islamabad from persons or classes of persons carrying on business in areas or residing, within the territorial jurisdiction of Pakistan
11	Additional Director-I, Intelligence and Investigation (IR), Islamabad	Additional Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B & 40	(a) 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; and



				(b) All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (a).
12	Additional Director-II, Intelligence and Investigation (IR), Islamabad	Additional Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B & 40	(a) All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office Rawalpindi; and (b) All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (a).
13	Additional Director-III, Intelligence and Investigation (IR), Islamabad	Additional Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B & 40	As assigned by the Director, Intelligence & Investigation (IR), Islamabad from persons or classes of persons as specified at S. No. 3.
14	Additional Director-I, Intelligence and Investigation (IR), Peshawar	Additional Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B & 40	(a) All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices Peshawar; and (b) All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (a).
15	Additional Director-II, Intelligence and Investigation (IR), Peshawar	Additional Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B & 40	(a) All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices Abbottabad; and (b) All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (a).
	Additional Director-I,	Additional	Sections 25A, 37,	(a) All persons or classes

16	Intelligence and Investigation (IR), Karachi	Commissioner (Inland Revenue)	37A, 37B, 38, 38B & 40	<p>of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office Karachi; and</p> <p>(b) All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (a).</p>
17	Additional Director-II, Intelligence and Investigation (IR), Karachi	Additional Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B & 40	<p>(a) All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, II &amp; III Karachi; and</p> <p>(b) All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (a).</p>
18	Additional Director-III, Intelligence and Investigation (IR), Karachi	Additional Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B & 40	<p>(a) All cases assigned to Large Taxpayers Unit-I &amp; II, Karachi; and</p> <p>(b) All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (a).</p>
19	Additional Director-IV, Intelligence and Investigation (IR), Karachi	Additional Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B & 40	As assigned by the Director, Intelligence & Investigation (IR), Karachi from persons or classes of persons as specified at S. No. 4.
20	Additional Director-I, Intelligence and Investigation (IR), Hyderabad	Additional Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B & 40	<p>(a) All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Hyderabad; and</p> <p>(b) All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (a).</p>



21	Additional Director-II, Intelligence and Investigation (IR), Hyderabad	Additional Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B & 40	(a) All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, Sukkur and Quetta; and (b) All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (a).
22	Additional Director-I, Intelligence and Investigation (IR), Lahore	Additional Commissioner (Inland Revenue)	Sections 37B, 38, 38B & 40	(a) All cases assigned to Large Taxpayers Unit, Lahore & Corporate RTO Lahore; and (b) All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (a).
23	Additional Director-II, Intelligence and Investigation (IR), Lahore	Additional Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B & 40	(a) All persons or classes of persons carrying on business, falling within the territorial jurisdiction of Regional Tax Office II, Lahore, Regional Tax Offices, Sialkot and Gujranwala; and (b) All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (a).
24	Additional Director-III, Intelligence and Investigation (IR), Lahore	Additional Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B & 40	As assigned by the Director, Intelligence & Investigation (IR), Lahore from persons or classes of persons as specified at S. No. 5.
25	Additional Director-I, Intelligence and Investigation (IR), Faisalabad	Additional Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B & 40	(a) All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Faisalabad; and

				(b) All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (a).
26	Additional Director-II, Intelligence and Investigation (IR), Faisalabad	Additional Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B & 40	(a) All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Sargodha; and (b) All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (a).
27	Additional Director-I, Intelligence and Investigation (IR), Multan	Additional Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B & 40	(a) All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Multan; and (b) All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (a).
28	Additional Director-II, Intelligence and Investigation (IR), Multan	Additional Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B & 40	(a) All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Offices, Bahawalpur & Sahiwal; and (b) All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (a).
29	(a) Deputy Director-I, Intelligence and Investigation (IR), Islamabad; and (b) Deputy Director-II, Intelligence and	Deputy/Assistant Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B and 40.	As assigned by Director I&I-IR Islamabad from the persons and classes of persons as specified at S. No. 11 above.



	Investigation (IR), Islamabad			
30	Deputy Director-III, Intelligence and Investigation (IR), Islamabad	Deputy/Assistant Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B and 40.	As assigned by Director I&I-IR Islamabad from the persons and classes of persons as specified at S. No. 12 above.
31	Deputy/Assistant Director-IV, Intelligence and Investigation (IR), Islamabad	Deputy/Assistant Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B and 40.	As assigned by the Director, I&I-IR, Islamabad from persons or classes of persons as specified at S. No. 3 above
32	Deputy Director-I, Intelligence and Investigation (IR), Peshawar	Deputy/Assistant Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B and 40.	As assigned by Director I&I-IR Peshawar from the persons and classes of persons as specified at S. No. 14 above.
33	Deputy Director-II, Intelligence and Investigation (IR), Peshawar	Deputy/Assistant Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B and 40.	As assigned by Director I&I-IR Peshawar from the persons and classes of persons as specified at S. No. 15 above.
34	Deputy Director-I, Intelligence and Investigation (IR), Karachi	Deputy/Assistant Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B and 40.	As assigned by Director I&I-IR, Karachi from the persons and classes of persons as specified at S. No. 16 above.
35	(a) Deputy Director- II, Intelligence and Investigation (IR), Karachi; and (b) Deputy/Assistant Director-III, Intelligence and Investigation (IR), Karachi	Deputy/Assistant Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B and 40.	As assigned by Director I&I-IR, Karachi from the persons and classes of persons as specified at S. No. 17 above.
36	(a) Deputy/Assistant Director-IV, Intelligence and Investigation (IR), Karachi; and (b) Deputy/Assistant Director-V, Intelligence and Investigation (IR), Karachi	Deputy/Assistant Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B and 40.	As assigned by Director I&I-IR, Karachi from the persons and classes of persons as specified at S. No. 18 above.
37	Deputy/Assistant Director-VI, Intelligence and Investigation (IR), Karachi	Deputy/Assistant Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B and 40.	As assigned by the Director I&I-IR, Karachi from persons or classes of persons as specified at S. No. 4 above


38	(a) Deputy Director-I, Intelligence and Investigation (IR), Hyderabad; and (b) Deputy Director-II, Intelligence and Investigation (IR), Hyderabad	Deputy/Assistant Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B and 40.	As assigned by Director I&I-IR, Hyderabad from the persons and classes of persons as specified at S. No. 20 above.
39	Deputy/Assistant Director, Intelligence and Investigation (IR), Sukkur	Deputy/Assistant Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B and 40.	As assigned by Director I&I-IR, Hyderabad from the persons and classes of persons as specified at S. No. 21 above.
40	Deputy/Assistant Director, Intelligence and Investigation (IR), Quetta	Deputy/Assistant Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B and 40.	As assigned by Director I&I-IR, Hyderabad from the persons and classes of persons as specified at S. No. 21 above.
41	(a) Deputy/Assistant Director-I, Intelligence and Investigation (IR), Lahore; and (b) Deputy/Assistant Director-II, Intelligence and Investigation (IR), Lahore	Deputy/Assistant Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B and 40.	As assigned by Director I&I-IR, Lahore from the persons and classes of persons as specified at S. No. 22 above.
42	(a) Deputy/Assistant Director-III, Intelligence and Investigation (IR), Lahore; and (b) Deputy/Assistant Director-IV, Intelligence and Investigation (IR), Lahore	Deputy/Assistant Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B and 40.	As assigned by Director I&I-IR Lahore from the persons and classes of persons as specified at S. No. 23 above.
43	(a) Deputy/Assistant Director-V, Intelligence and Investigation (IR), Lahore; and (b) Deputy/Assistant Director-VI, Intelligence and Investigation (IR), Lahore	Deputy/Assistant Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B and 40.	As assigned by the Director I&I-IR, Lahore from persons or classes of persons as specified at S. No. 5 above



44	(a) Deputy Director-I, Intelligence and Investigation (IR), Faisalabad; and (b) Assistant Director-II, Intelligence and Investigation (IR), Faisalabad	Deputy/Assistant Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B and 40.	As assigned by Director I&I-IR, Faisalabad from the persons and classes of persons as specified at S. No. 25 above.
45	Deputy/Assistant Director-III, Intelligence and Investigation (IR), Faisalabad	Deputy/Assistant Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B and 40.	As assigned by Director I&I-IR, Faisalabad from the persons and classes of persons as specified at S. No. 26 above.
46	Deputy/Assistant Director-I, Intelligence and Investigation (IR), Multan	Deputy/Assistant Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B and 40.	As assigned by Director I&I-IR, Multan from the persons and classes of persons as specified at S. No. 27 above.
47	Deputy/Assistant Director-II, Intelligence and Investigation (IR), Multan	Deputy/Assistant Commissioner (Inland Revenue)	Sections 25A, 37, 37A, 37B, 38, 38B and 40.	As assigned by Director I&I-IR, Multan from the persons and classes of persons as specified at S. No. 28 above.

(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 and rules made thereunder.

**[F. No. 2(27)BTB/2011 (P)]**

  
(Muhammad Zaheer Qureshi)  
Secretary (ST&FE-Budget)