Government of Pakistan (Revenue Division) Federal Board of Revenue (Inland Revenue) *****

Islamabad, the 2nd March, 2021.

NOTIFICATION (INCOME TAX)

S.R.O.272(I)/2021. — In exercise of powers conferred under sub-section (2) of section 230 of the Income Tax Ordinance, 2001 (XLIX of 2001), read with sections 207, 208 and sub-sections (1) and (2) of section 209 thereof, and in supersession of its Notification No. S.R.O. 115(1)/2015, dated the 9th February, 2015, the Federal Board of Revenue is pleased to specify and confer herein below the functions, jurisdiction and powers on the Directorate General, Intelligence and Investigation-IR and its officers, namely: —

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

- (a) to carry out intelligence activities, access and verification of business premises, access to record/documents or system maintained therein, intelligence gathering on all tax related issues including under-reporting, tax evasion and revenue leakages;
- (b) to collect information/record/documents from any person including taxpayer and third party-relating to financial transactions like investment and expenses etc. and details of persons who are involved in such activities;
- (c) to process information and take necessary action on the basis of information provided by any other organization, agency or department under the relevant provisions of Income Tax Ordinance, 2001;
- (d) to utilize the information obtained through establishment of linkages by the Federal Board of Revenue with all major national, provincial other data bases to collect relevant information;
- (e) to identify cases of income tax evasion and carry out inquiry, investigation, whichever is deemed fit, to retrieve the loss of revenue;
- (f) to identify, investigate and prosecute cases of tax evasion and/or offences punishable under the Income Tax Ordinance, 2001 and the rules made thereunder;
- (g) to share and disseminate actionable information and corroborating evidence, where required, through written reports or information reports or otherwise to authorities or officers in the headquarters and field formations of the Federal Board of Revenue for further proceedings;
- (h) to process, investigate and prosecute complaints of tax evasion;
- (i) to process, investigate and prosecute information shared by other agencies and
- (j) 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 shall have the powers of authorities as mentioned in column (3) of the said Table and to exercise such powers to perform functions under the provisions of the Income Tax Ordinance, 2001 specified in column (4) thereof with jurisdiction in respect of such persons or classes of persons or such areas or such cases specified in column (5) of that Table, namely:—

(1)(2)(3)1.Director General Intelligence & Investigation (IR)Chief Commission (Inland Reve Commission) (Inland Reve2.Director, Intelligence & Investigation (IR), Headquarter, IslamabadCommission (Inland Reve Commission)3.Director, Intelligence & Investigation (IR), IslamabadCommission (Inland Reve (Inland Reve <br< th=""><th>Sections 174, 175, 176, 177, 178, 179, 180, 181, enue)/ 182; Part III, Part XI of Chapter X, Sections 205 enue) and 221. ner Sections 174, 175, 176,</th><th>carrying on business or residing in areas, within the territorial</th></br<>	Sections 174, 175, 176, 177, 178, 179, 180, 181, enue)/ 182; Part III, Part XI of Chapter X, Sections 205 enue) and 221. ner Sections 174, 175, 176,	carrying on business or residing in areas, within the territorial
Intelligence & Investigation (IR)Commission (Inland Reve Commission (Inland Reve2.Director, Intelligence & Investigation (IR), Headquarter, IslamabadCommission (Inland Reve Commission (Inland Reve (Inland Reve Signation (IR), 	her 177, 178, 179, 180, 181, enue)/ 182; Part III, Part XI of her Chapter X, Sections 205 enue) and 221. her Sections 174, 175, 176,	carrying on business or residing in areas, within the territorial
& Investigation (IR), Headquarter, Islamabad (Inland Revenue) 3. Director, Intelligence & Investigation (IR), Islamabad Commission (Inland Revenue) 4. Director, Intelligence & Investigation (IR), Islamabad Commission (Inland Revenue)		
& Investigation (IR), Islamabad (Inland Reve 4. Director, Intelligence & Investigation (IR), Commission (Inland Reve	182, Part III, Part XI of Chapter X, Sections 205 and 221.	specially assigned by Director General.
& Investigation (IR), (Inland Reve		 Taxpayers' Office, Islamabad, Corporate Tax Office, Islamabad & All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office Rawalpindi and Regional Tax Office, Islamabad; and II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (I).
	, , ,	I. All cases assigned to Large Taxpayers' Office, Karachi, Medium Taxpayers' Office,

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5.	Director, Intelligence & Investigation (IR), Lahore	Commissioner (Inland Revenue)	Sections 174, 175, 176, 177, 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205 and 221.	 All cases assigned to Large Taxpayers' Office, Lahore, Corporate Tax Office, Lahore & All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Lahore, Regional Tax Office, Gujranwala and Regional Tax Office, Sialkot; and All persons or classes of persons not otherwise specified if the person resides in areas mentioned
6.	Director, Intelligence & Investigation (IR), Faisalabad	Commissioner (Inland Revenue)	Sections 174, 175, 176, 177, 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205 and 221.	 carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Faisalabad and Regional Tax Office, Sargodha; and II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (I).
7.	Director, Intelligence & Investigation (IR), Peshawar	Commissioner (Inland Revenue)	Sections 174, 175, 176, 177, 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205 and 221.	carrying on business, falling
8.	Director, Intelligence & Investigation (IR), Multan	Commissioner (Inland Revenue)	Sections 174, 175, 176, 177, 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205 and 221.	Taxpayers' Office, Multan & All persons or classes of persons
9.	Director, Intelligence & Investigation (IR), Hyderabad	Commissioner (Inland Revenue)	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 territorial jurisdiction of

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nvestigation (IR), slamabad Additional Director-I, ntelligence & nvestigation (IR), slamabad Additional Director-II, Intelligence & Investigation (IR), Islamabad	Commissioner (Inland Revenue) Commissioner (Inland Revenue)	and 221.Sections 174, 175, 176, 177 (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part X1 of Chapter X, Sections 205 and 221.I. All cases assigned to Large Taxpayers' Office, Islamabad & All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office Islamabad; andSections 174, 175, 176, 177 (other than power to select a case for audit), 178, 179, 180,I. All cases assigned to Corporate Tax Office, Islamabad & All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (I).
Intelligence & Investigation (IR),		Sections 174, 175, 176, I. All cases assigned to Corporate 177 (other than power to select a case for persons or classes of persons
		181, 182, Part III, Partwithin the territorial jurisdiction ofXI of Chapter X,the Regional Tax OfficeSections 205 and 221.Rawalpindi; andII. All persons or classes of persons
2 · · ·		Sections 174, 175, 176, As assigned by the Director,
Additional Director-III, Intelligence & Investigation (IR), Islamabad	Commissioner (Inland Revenue)	Stating 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.Intelligence & Investigation (IR), Islamabad from persons or classes of persons as specified at Sr. No. 3.
Additional Director-I, Intelligence & Investigation (IR), Peshawar	Commissioner (Inland Revenue)	Sections 174, 175, 176, I.All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office.181, 182, Part III, Part XI of Chapter X, Sections 205 and 221.II.All persons or classes of persons of the Regional Tax Office.181, 182, Part III, Part XI of Chapter X, Sections 205 and 221.II.All persons or classes of persons of the Regional Tax Office.181, 182, Part III, Part XI of Chapter X, Sections 205 and 221.II.181, 182, Part III, Part XI of Chapter X,
Additional Director-II, Intelligence & Investigation (IR), Peshawar	Commissioner (Inland Revenue)	Sections 174, 175, 176, I. All persons or classes of persons 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. III. All persons or classes of person of the Regional Tax Office Abbotabad; and II. All persons or classes of person not otherwise specified if th person resides in areas mentione in clause (I).
	ntelligence & nvestigation (IR), slamabad Additional Director-I, Intelligence & Investigation (IR), Peshawar Additional Director-II, Intelligence & Investigation (IR),	Intelligence & nvestigation (IR), slamabad(Inland Revenue)Additional Director-I, Intelligence & Investigation (IR), PeshawarCommissioner (Inland Revenue)Additional Director-II, Intelligence & Investigation (IR),Commissioner (Inland Revenue)

Additional Director-I, Intelligence & Investigation (IR), Karachi Additional Director-II,	Commissioner (Inland Revenue)	Sections 174, 175, 176, I. All cases assigned to Corporate 177 (other than power Tax Office, Karachi; and to select a case for II. All persons or classes of persons audit), 178, 179, 180, not otherwise specified if the 181, 182, Part III, Part person resides in areas mentioned X1 of Chapter X, in clause (I).
Investigation (IR), Karachi Additional Director-II,		audit), 178, 179, 180,not otherwise specified if the181, 182, Part III, Partperson resides in areas mentionedX1 of Chapter X,in clause (I).
Additional Director-II,		181, 182, Part III, Partperson resides in areas mentionedX1 ofChapterX,in clause (I).
		XI of Chapter X, in clause (I).
		Sections 205 and 221. Sections 174, 175, 176, I. All persons or classes of persons
	Commissioner (Inland Revenue)	177 (other than power carrying on business, falling
Intelligence & Investigation (IR),	(Infand Revenue)	to select a case for within the territorial jurisdiction of
Karachi		audit), 178, 179, 180, the Regional Tax Office-I, Karachi 181, 182, Part III, Part and Regional Tax Office-II,
		181, 182, Part III, Part and Regional Tax Office-II, XI of Chapter X Karachi; and
		Sections 205 and 221. II. All persons or classes of persons
	•	not otherwise specified if the
		person resides in areas mentioned in clause (I).
Additional Director-III	Commissioner	Sections 174, 175, 176, I. All cases assigned to Large
	(Inland Revenue)	177 (other than power Taxpayers' Office, Karachi,
Investigation (IR),		to select a case for Medium Taxpayers' Office, audit) 178, 179, 180, Karachi; and
Karachi		audit), 178, 179, 180, Karachi; and 181, 182, Part III, Part II. All persons or classes of persons
		XI of Chapter X, not otherwise specified if the
		Sections 205 and 221. person resides in areas mentioned
		in clause (I). Sections 174, 175, 176, As assigned by the Director,
		177 (other than power Intelligence & Investigation (IR),
	(intalia recente)	to select a case for Karachi from persons or classes of
Karachi		audit), 178, 179, 180, persons as specified at Sr. No. 4.
		181, 182, Part III, Part XI of Chapter X,
		Sections 205 and 221.
Additional Director-I,	Commissioner	Sections 174, 175, 176, I. All persons or classes of persons 177 (other than power carrying on business, falling
Intelligence &	(Inland Revenue)	177 (other than power carrying on business, falling to select a case for within the territorial jurisdiction of
.		audit), 178, 179, 180, the Regional Tax Office,
nyuelabau		181 182 Part III, Part Hyderabad; and
ļ		XI of Chapter X, II. All persons or classes of persons Sections 205 and 221. not otherwise specified if the
		person resides in areas mentioned
		in clause (I).
Additional Director-II,	Commissioner	Sections 174, 175, 176, I. All persons or classes of persons 177 (other than power carrying on business, falling
Intelligence &	(Inland Revenue)	177 (other than power carrying on business, falling to select a case for within the territorial jurisdiction of
		audit) 178, 179, 180, the Regional Tax Office, Sukkur
Hyderabad		181, 182, Part III, Part and Regional Tax Office, Quetta;
		XI of Chapter X, and Sections 205 and 221. II. All persons or classes of persons
		not otherwise specified if the
		person resides in areas mentioned
	Commissioner	in clause (1). Sections 174, 175, 176, I. All cases assigned to Large
	-	177 (other than power Taxpayers' Office, Lahore and
	(to select a case for Corporate Tax Office, Lahore; and
Lahore		audit), 178, 179, 180, II. All persons or classes of persons 181, 182, Part III, Part not otherwise specified if the
		XI of Chapter X, person resides in areas mentioned
		Sections 205 and 221. In clause (]).
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	Karachi Additional Director-IV, Intelligence & Investigation (IR), Karachi Additional Director-I, Intelligence & Investigation (IR), Hyderabad Additional Director-II, Intelligence & Investigation (IR), Hyderabad Additional Director-I, Intelligence & Investigation (IR), Hyderabad	Intelligence & Investigation (IR), Karachi(Inland Revenue)Additional Director- IV, Intelligence & Investigation (IR), KarachiCommissioner (Inland Revenue)Additional Director-I, Intelligence & Investigation (IR), HyderabadCommissioner (Inland Revenue)Additional Director-I, Intelligence & Investigation (IR), HyderabadCommissioner (Inland Revenue)Additional Director-II, Intelligence & Investigation (IR), HyderabadCommissioner (Inland Revenue)Additional Director-II, Intelligence & Investigation (IR), HyderabadCommissioner (Inland Revenue)Additional Director-I, Intelligence & Investigation (IR), HyderabadCommissioner (Inland Revenue)

23	Additional Director-II, Intelligence & Investigation (IR), Lahore	Commissioner (Inland Revenue)	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.	 All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Lahore, Regional Tax Office, Gujranwala and Regional Tax Office, Sialkot; and All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (I).
24	Additional Director-III, Intelligence & Investigation (IR), Lahore	Commissioner (Inland Revenue)	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.	As assigned by the Director, Intelligence & Investigation (IR), Lahore from persons or classes of persons as specified at Sr. No. 5.
25	Additional Director-I, Intelligence & Investigation (IR), Faisalabad	Commissioner (Inland Revenue)	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.	carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Faisalabad; and
26	Additional Director-II, Intelligence & Investigation (IR), Faisalabad	Commissioner (Inland Revenue)	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 carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Sargodha; and
27	Additional Director-I, Intelligence & Investigation (IR), Multan	Commissioner (Inland Revenue)	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.	 All cases assigned to Large Taxpayers' Office, Multan & All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Multan; and All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (I).
28	Additional Director-II, Intelligence & Investigation (IR), Multan	Commissioner (Inland Revenue)	Sections 174, 175, 176, 177 (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part X1 of Chapter X, Sections 205 and 221.	

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29	I. Deputy/Assistant Director-I, Intelligence & Investigation (IR), Islamabad II. Deputy/Assistant Director-II, Intelligence & Investigation (IR), Islamabad	Commissioner (Inland Revenue)	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.	Islamabad from the persons and classes of persons as specified at Sr. No. 11 above.
30	Deputy/Assistant Director-III, Intelligence & Investigation (IR), Islamabad	Commissioner (Inland Revenue)	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.	As assigned by Director I&I-IR Islamabad from the persons and classes of persons as specified at Sr. No. 12 above.
31	Deputy/Assistant Director-IV, Intelligence & Investigation (IR), Islamabad	Commissioner (Inland Revenue)	Sections 174, 175, 176, 177 (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part X1 of Chapter X, Sections 205 and 221.	As assigned by the Director, I&I-IR, Islamabad from persons or classes of persons as specified at Sr.No.3 above.
32	Deputy/Assistant Director-I, Intelligence & Investigation (IR), Peshawar	Commissioner (Inland Revenue)	Sections 174, 175, 176, 177 (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part X1 of Chapter X, Sections 205 and 221.	As assigned by the Director, I&I-IR, Peshawar from persons or classes of persons as specified at Sr.No.14 above.
33	Deputy/Assistant Director-II, Intelligence & Investigation (IR), Peshawar	Commissioner (Inland Revenue)	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.	As assigned by the Director, I&I-IR, Peshawar from persons or classes of persons as specified at Sr.No.15 above.
34	Deputy/Assistant Director-I, Intelligence & Investigation (IR), Karachi	Commissioner (Inland Revenue)	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.	As assigned by the Director, I&I-IR, Karachi from persons or classes of persons as specified at Sr.No.16 above.
35	I. Deputy/Assistant Director-II, Intelligence & Investigation (IR), Karachi II. Deputy/Assistant Director-III, Intelligence & Investigation (IR), Karachi	Commissioner (Inland Revenue)	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.	As assigned by the Director, I&I-IR, Karachi from persons or classes of persons as specified at Sr.No.17 above.

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36	I. Deputy/Assistant Director-IV, Intelligence & Investigation (IR), Karachi II. Deputy/Assistant Director-V, Intelligence & Investigation (IR), Karachi	Commissioner (Inland Revenue)	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.	Karachi from persons or classes of persons as specified at Sr.No.18 above.
37	Deputy/Assistant Director-VI, Intelligence & Investigation (IR), Karachi	Commissioner (Inland Revenue)	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.	As assigned by the Director I&I-IR, Karachi from persons or classes of persons as specified at Sr. No. 4 above.
38	I. Deputy/Assistant Director-I, Intelligence & Investigation (IR), Hyderabad II. Deputy/Assistant Director-II, Intelligence & Investigation (IR), Hyderabad	Commissioner (Inland Revenue)	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	As assigned by the Director, I&I-IR, Hyderabad from persons or classes of persons as specified at Sr.No.20 above.
39	Deputy/Assistant Director, Intelligence & Investigation (IR), Sukkur	Commissioner (Inland Revenue)	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.	As assigned by the Director, 1&I-IR, Hyderabad from persons or classes of persons as specified at Sr.No.21 above.
40	Deputy/Assistant Director, Intelligence & Investigation (IR), Quetta	Commissioner (Inland Revenue)	Sections 174, 175, 176, 177 (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part X1 of Chapter X, Sections 205 and 221.	
41	I. Deputy/Assistant Director-I, Intelligence & Investigation (IR), Lahore II. Deputy/Assistant Director-II, Intelligence & Investigation (IR), Lahore	Commissioner (Inland Revenue)	Sections 174, 175, 176, 177 (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part X1 of Chapter X, Sections 205 and 221.	As assigned by the Director, I&I-IR, Lahore from persons or classes of persons as specified at Sr.No.22 above.
42	I. Deputy/Assistant Director-III, Intelligence & Investigation (IR), Lahore II. Deputy/Assistant Director-IV, Intelligence & Investigation (IR),	Commissioner (Inland Revenue)	Sections 174, 175, 176, 177 (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part X1 of Chapter X, Sections 205 and 221.	As assigned by the Director, I&I-IR, Lahore from persons or classes of persons as specified at Sr.No.23 above.

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* 43	I. Deputy/Assistant Director-V, Intelligence & Investigation (IR), Lahore II. Deputy/Assistant Director-VI, Intelligence & Investigation (IR), Lahore	Commissioner (Inland Revenue)	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.	As assigned by the Director, I&I-IR, Lahore from persons or classes of persons as specified at Sr.No.5 above.
44	I. Deputy/Assistant Director-I, Intelligence & Investigation (IR), Faisalabad II. Deputy/Assistant Director-II, Intelligence & Investigation (IR), Faisalabad	Commissioner (Inland Revenue)	Sections 174, 175, 176, 177 (other than power to select a case for audit), 178, 179, 180, 181, 182, Part III, Part X1 of Chapter X, Sections 205 and 221.	As assigned by the Director, I&I-IR, Faisalabad from persons or classes of persons as specified at Sr.No.25 above.
45	Députy/Assistant	Commissioner	Sections 174, 175, 176,	As assigned by the Director, I&I-IR,
	Director-III, Intelligence & Investigation (IR), Faisalabad	(Inland Revenue)	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.	Faisalabad from persons or classes of persons as specified at Sr.No.26 above.
	I. Deputy/Assistant Director-I, Intelligence & Investigation (IR), Multan	Commissioner (Inland Revenue)	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.	As assigned by the Director, I&I-IR, Multan from persons or classes of persons as specified at Sr.No.27 above.
47	Deputy/Assistant Director-II, Intelligence & Investigation (IR), Multan	Commissioner (Inland Revenue)	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.	As assigned by the Director, I&1-IR, Multan from persons or classes of persons as specified at Sr.No.28 above.

3. The assignment, authorization and exercise of the powers and functions specified in the Table under paragraph 2 shall be subject to such limitations and restrictions as are imposed under the provisions of the Income Tax Ordinance, 2001 and the rules made thereunder.

[F.No.7(1)S(IR-Operations)/2021]

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Hammad Hussain Jaffri Secretary (IR-Operations)