

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

\*\*\*\*\*

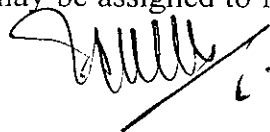
Islamabad, the 2<sup>nd</sup> March, 2021.

**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-IR).**- 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.



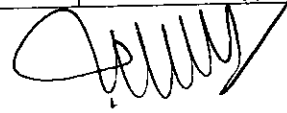
**2. Jurisdiction and powers of officers of Directorate General (I&I-IR).-**(1) Subject to the provisions of this Notification, the Director General, Directors, Additional Directors, Deputy Directors, Assistant Directors and other officers of Directorate General of Intelligence and Investigation, Inland 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:—

**TABLE**

Sr. No.	Designation of Officer of Intelligence and Investigation (IR)	Officer / authority as specified under section 207	Powers and functions conferred by	Jurisdiction
(1)	(2)	(3)	(4)	(5)
1.	Director General Intelligence & Investigation (IR)	Chief Commissioner (Inland Revenue)/ Commissioner (Inland Revenue)	Sections 174, 175, 176, 177, 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205 and 221.	Persons or classes of persons carrying on business or residing in areas, within the territorial jurisdiction of Pakistan.
2.	Director, Intelligence & Investigation (IR), Headquarter, Islamabad	Commissioner (Inland Revenue)	Sections 174, 175, 176, 177, 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 Director General.
3.	Director, Intelligence & Investigation (IR), Islamabad	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 cases assigned to Large 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).
4.	Director, Intelligence & Investigation (IR), Karachi	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 cases assigned to Large Taxpayers' Office, Karachi, Medium Taxpayers' Office, Karachi, Corporate Tax Office, Karachi & All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office-I, Karachi and Regional Tax Office-II, Karachi; and II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (I).

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.	<p>I. All cases assigned to Large Taxpayers' Office, Lahore, Corporate Tax Office, Lahore &amp; 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</p> <p>II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (I).</p>
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.	<p>I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Faisalabad and Regional Tax Office, Sargodha; and</p> <p>II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (I).</p>
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.	<p>I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Peshawar and Regional Tax Office, Abbotabad; and</p> <p>II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (I).</p>
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.	<p>I. All cases assigned to Large Taxpayers' Office, Multan &amp; All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Multan, Regional Tax Office, Bahawalpur and Regional Tax Office, Sahiwal; and</p> <p>II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (I).</p>
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.	<p>I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Hyderabad, Regional Tax Office, Sukkur and Regional Tax Office, Quetta; and</p> <p>II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (I).</p>

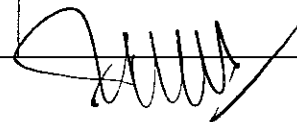
10.	Additional Director-Headquarters, Intelligence & Investigation (IR), Islamabad	Commissioner (Inland Revenue)	Sections 174, 175, 176, 177, 178, 179, 180, 181, 182, Part III, Part XI of Chapter X, Sections 205 and 221.	Any persons or classes of persons specially assigned by the Director General.
11.	Additional Director-I, 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.	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; and II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (I).
12.	Additional 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.	I. All cases assigned to 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 II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (I).
13	Additional 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 the Director, Intelligence & Investigation (IR), Islamabad from persons or classes of persons as specified at Sr. No. 3.
14	Additional 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 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, Peshawar; and II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (I).
15.	Additional 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.	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Abbotabad; and II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (I).



16.	Additional 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.	I. All cases assigned to Corporate Tax Office, Karachi; and II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (I).
17.	Additional Director-II, 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.	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office-I, Karachi and Regional Tax Office-II, Karachi; and II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (I).
18	Additional 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.	I. All cases assigned to Large Taxpayers' Office, Karachi, Medium Taxpayers' Office, Karachi; and II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (I).
19	Additional Director-IV, 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, Intelligence & Investigation (IR), Karachi from persons or classes of persons as specified at Sr. No. 4.
20	Additional Director-I, 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.	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Hyderabad; and II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (I).
21	Additional 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.	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Sukkur and Regional Tax Office, Quetta; and II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (I).
22	Additional Director-I, 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.	I. All cases assigned to Large Taxpayers' Office, Lahore and Corporate Tax Office, Lahore; and II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (I).

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.	I. 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 II. 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.	I. All persons or classes of persons carrying on business, falling within the territorial jurisdiction of the Regional Tax Office, Faisalabad; and II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (I).
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 II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (I).
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.	I. 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 II. 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 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, Bahawalpur and Regional Tax Office, Sahiwal; and II. All persons or classes of persons not otherwise specified if the person resides in areas mentioned in clause (I).

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.	As assigned by Director I&I-IR, 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 XI 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 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.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.



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.	As assigned by the Director, I&I-IR, 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, I&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 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.21 above.
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 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.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 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.23 above.



	Lahore			
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 XI 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	Deputy/Assistant Director-III, 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.	As assigned by the Director, I&I-IR, Faisalabad from persons or classes of persons as specified at Sr.No.26 above.
46	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&I-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]



**Hammad Hussain Jaffri**  
Secretary (IR-Operations)