

(TO BE PUBLISHED IN THE GAZETTE OF PAKISTAN PART-II)

**OFFICE OF THE
COMMISSIONER INLAND REVENUE
LEGAL, MEDIUM TAXPAYER OFFICE, KARACHI**

No. CIR/Legal/Jurisdiction/MTO/2020-21/11

Dated: 21 -09-2020

JURISDICTION ORDER

In pursuance of Board's Notification vide F. No. 57(2)jurisdiction/2017-145332-R dated 01/09/2020 as well as Chief Commissioner Inland Revenue, Medium Taxpayer Office, Karachi vide Notification No. CC-IR/MTO/Jurisdiction/2020 dated 01/09/2020 and in exercise of the powers conferred upon me by sub-section (1) of Section 210 of the Income Tax Ordinance, 2001 (XILIX of 2001), sub-section (3) of Section 30 & 31 of the Sales Tax Act, 1990 and sub-section (1B) of Section 29 of the Federal Excise Act, 2005, I hereby direct that the Officer(s) (Inland Revenue) specified in column-II of the Table below shall exercise such powers and functions as specified in Column-III and shall not exercise powers and functions as specified in annexure-I to this order in respect of the areas, cases or classes of cases, persons or classes of persons, income or classes of income as specified in column-IV, hereunder:

TABLE - I

I	II	III	IV
S.No.	DCIR, ACIR & OIR	Powers & Functions of Enforcement	Jurisdiction
01	Legal Unit-01, Legal Range, Legal (Zone) MTO, Karachi	<u>Income Tax:</u> a) Defending appeals before Commissioner Inland Revenue (Appeals), instituting and defending departmental appeals and references under Part-III of Chapter-X, prosecution of cases instituted under any provision of the Income Tax Ordinance 2001, filing and pursuing CPLAs in the Supreme Court of Pakistan, and representing the	All (Legal matters pertaining to Audit & Enforcement) cases of persons assigned to CIR Audit-I and Range-A of Enforcement-I.

		<p>department in the process of liquidation;</p> <p>b) Preparation, follow-up and defense of cases before Alternative Dispute Resolution Committee;</p> <p>c) Defending complaints before FTO;</p> <p>d) File/defend representations before the President of Pakistan;</p> <p><u>Sales Tax:</u></p> <p>a) Preparation, institution, follow-up and defense of cases before Supreme Court, High Court, Appellate Tribunal;</p> <p>b) Preparation, follow-up and defense of cases before Commissioner (Appeals) and Alternative Dispute Resolution Committee;</p> <p><u>Federal Excise:</u></p> <p>a) Preparation, institution, follow-up and defense of cases before Supreme Court, High Court, Appellate Tribunal;</p> <p>b) Preparation, follow-up and defense of cases before Commissioner (Appeals) and Alternative Dispute Resolution Committee;</p>	
02	Legal Unit-02, Legal Range, Legal (Zone) MTO, Karachi	<p><u>Income Tax:</u></p> <p>a) Defending appeals before Commissioner Inland Revenue (Appeals),</p>	All (Legal matters pertaining to Audit & Enforcement) cases of persons assigned to CIR Audit-II and Range-B of Enforcement-I.

instituting and defending departmental appeals and references under Part-III of Chapter-X, prosecution of cases instituted under any provision of the Income Tax Ordinance 2001, filing and pursuing CPLAs in the Supreme Court of Pakistan, and representing the department in the process of liquidation;

b) Preparation, follow-up and defense of cases before Alternative Dispute Resolution Committee;

c) Defending complaints before FTO;

d) File/defend representations before the President of Pakistan;

Sales Tax:

a) Preparation, institution, follow-up and defense of cases before Supreme Court, High Court, Appellate Tribunal;

b) Preparation, follow-up and defense of cases before Commissioner (Appeals) and Alternative Dispute Resolution Committee;

Federal Excise:

a) Preparation, institution, follow-up and defense of cases before Supreme Court, High Court, Appellate Tribunal;

		<p>b) Preparation, follow-up and defense of cases before Commissioner (Appeals) and Alternative Dispute Resolution Committee;</p>	
03	<p>Legal Unit-03, Legal Range, Legal (Zone) MTO, Karachi</p>	<p><u>Income Tax:</u></p> <p>a) Defending appeals before Commissioner Inland Revenue (Appeals), instituting and defending departmental appeals and references under Part-III of Chapter-X, prosecution of cases instituted under any provision of the Income Tax Ordinance 2001, filing and pursuing CPLAs in the Supreme Court of Pakistan, and representing the department in the process of liquidation;</p> <p>b) Preparation, follow-up and defense of cases before Alternative Dispute Resolution Committee;</p> <p>c) Defending complaints before FTO;</p> <p>d) File/defend representations before the President of Pakistan;</p> <p><u>Sales Tax:</u></p> <p>a) Preparation, institution, follow-up and defense of cases before Supreme Court, High Court, Appellate Tribunal;</p> <p>b) Preparation, follow-up and defense of cases before Commissioner (Appeals) and Alternative</p>	<p>Legal matters pertaining to Audit & Enforcement) cases of persons assigned to CIR Audit-III and Enforcement-II.</p>

		<p>Dispute Resolution Committee;</p> <p><u>Federal Excise:</u></p> <p>a) Preparation, institution, follow-up and defense of cases before Supreme Court, High Court, Appellate Tribunal;</p> <p>b) Preparation, follow-up and defense of cases before Commissioner (Appeals) and Alternative Dispute Resolution Committee;</p>	
--	--	--	--

TABLE - II

POWERS AND FUNCTIONS NOT DELEGATED TO DEPUTY COMMISSIONER / ASSISTANT COMMISSIONER / OFFICER INLAND REVENUE

INCOME TAX ORDINANCE, 2001	
01	Issuance of power of attorney to Legal Advisor
02	Filing/Signing of Appeals to ATIR, High Court and Supreme Court.
03	Filing/Signing of para wise comments to Appeals to ATIR, High Court and Supreme Court.
04	Appointment of legal advisers and assignment of cases, wherever required, for representation before appellate fora;
05	Grant recognition/approval to Provident Funds, Superannuation Funds, and Gratuity Funds under the Sixth Schedule; and exercise all the powers under the said Schedule;
06	Grant of approval to Non Profit Organizations under section 2(36).
07	Any other legal function assigned by the Chief Commissioner or FBR for achieving the purposes of Income Tax Ordinance, 2001 and Rules & Procedures framed thereunder.

SALES TAX ACT, 1990	
01	Issuance of power of attorney to Legal Advisor
02	Filing/Signing of Appeals to ATIR, High Court and Supreme Court.
03	Filing/Signing of para wise comments to Appeals to ATIR, High Court and Supreme Court.
04	Matters relating to Federal Tax Ombudsman;
05	Appointment of legal advisors and assignment of cases, wherever required, for representation before appellate fora; and
06	Any other legal functions assigned by the Chief Commissioner Inland Revenue or FBR for achieving the purpose of Sales Tax Act, 1990 and Rules & Procedures framed thereunder;

FEDERAL EXCISE ACT, 2005	
01	Issuance of power of attorney to Legal Advisor
02	Filing/Signing of Appeals to ATIR, High Court and Supreme Court.
03	Filing/Signing of para wise comments to Appeals to ATIR, High Court and Supreme Court.
04	Matters relating to Federal Tax Ombudsman;
05	Appointment of legal advisors and assignment of cases, wherever required, for representation before appellate for a; and
06	Any other legal functions assigned by the Chief Commissioner Inland Revenue or FBR for achieving the purposes of the FED Act, 2005 and Rules & Procedures framed thereunder.

This order shall take effect immediately and until further order.


 (MUHAMMAD AZHAR ANSARI)
 COMMISSIONER-IR

The Manager,
 Printing Corporation of Pakistan Press
 University Road,
Karachi.

Distribution to:

1. The Staff Officer to Chairman, FBR
2. All Members, FBR (Islamabad)
3. The Chief Commissioner Inland Revenue, LTO, MTO, CTO, RTO-I, RTO-II Karachi.
4. All Commissioners Inland Revenue, Medium Taxpayer Office, Karachi.
5. The Director General, Withholding Taxes, FBR, Islamabad.
6. The Director General, Internal Audit (DT), Islamabad
7. The Director General, PRA, (Audit North), Lahore.
8. The Director General, Training & Research (DOT), Lahore
9. The Chief Coordinator (MIS), Islamabad
10. The Chief (Management) FBR, Islamabad
11. The CEO PRAL, Islamabad
12. The Joint Director (CRO), FBR, Islamabad
- ✓ 13. The President Income Tax Bar Association, Tax House, Shakra-e-Kamal Ataturk, Karachi.


(MUHAMMAD AZHAR ANSARI)
COMMISSIONER-IR