

THE FEDERAL TAX OMBUDSMAN ISLAMABAD

COMPLAINT No. 0033/OM/2023

Dated: 31.07.2023¹ HQ, Islamabad

The Secretary,
Revenue Division,
Islamabad.

...Respondent 1

The Chief Commissioner-IR,
Regional Tax Office,
Islamabad.

...Respondent 2

Dealing Officer	:	Mr. Muhammad Naseer Butt, Advisor
Appraised by	:	Mr. Muhammad Tanvir Akhtar, Advisor
Departmental Representatives	:	i. Mr. Tariq Iqbal, Secretary (Policy Wing), FBR
		ii. Mr. Samiullah Khan, ADCIR, RTO, Islamabad

FINDINGS/RECOMMENDATIONS

Own Motion investigation under section 9(1) of the FTO Ordinance, 2000 was initiated after an extensive review of DC rates and different valuation SRO's issued by FBR and market analysis by the FTO's research wing. The research wing found significant anomalies, inconsistencies, infirmities and discrepancies in valuation tables of immoveable properties in SRO 1180(I)/2022 dated 27th July, 2022 amended vide SRO 1610(I)/2022 dated 25th August, 2022. Consequently, the comments of the Secretary, Revenue Division and Regional Tax Office, Islamabad in terms of Section 10(4) of the FTO Ordinance read with Section 9(1) of the Federal Ombudsmen Institutional Reforms Act, 2013 were called vide notice No. 0033/OM/2023 dated 07.08.2023. In response to the notice, comments were received from RTO Islamabad vide letters dated 06.09.2023 and 21.09.2023, which were examined and placed on file. The department raised legal objections regarding jurisdiction

¹ Date of registration in FTO Sectt.,

of this office and stated that the office of the FTO has no jurisdiction over the case.

2. Hearing notices u/s 9(2) of the FOIR Act, were issued to the parties for various dates and last hearing was held on 27.09.2023, In response to hearing call, Mr. Tariq Iqbal, Secretary (Policy Wing) from FBR and Mr. Samiullah Khan, ADCIR, from RTO Islamabad appeared as (Departmental Representatives) and argued the case. Earlier detailed discussions were held with delegation of commissioners of RTO Islamabad on the issues involved on 22.08.2023. After having considered all the documents filed and discussions held the 'Own Motion' is disposed of as under;

3. Erstwhile, real estate related withholding taxes were calculated & charged on the basis of valuations of immovable property determined & notified by the concerned District Authorities Revenue. However, this practice has been replaced with FBR's in-house valuation regime in big cities because the prevailing valuations fixed by the District Authorities were not at par with the prevailing fair market value. In addition to the above the current valuation process of immoveable properties is being carried out by the tax functionaries under the agenda of taxation reform namely **Pakistan Raises Revenue Projects (PRRO)** in collaboration with the World Bank to develop uniform valuation tables of immovable properties. It is an ongoing process and is to be visited periodically by the respective RTOs.

4. Consequently, the FBR issued new valuation tables of immovable property in exercise of powers under sub-section (4) of section 68 of the Income Tax Ordinance, 2001 (the Ordinance) for deduction of withholding taxes under sections 236K and 236C of the Ordinance. Accordingly specific SROs were issued for 42 cities. However, 3rd party examination of the said SROs revealed many

anomalies and discrepancies in the notified valuation tables. These anomalies mainly revolved around instances of glaring omissions, valuation infested with loopholes, gross undervaluation, arbitrary tabulation and glaring tabulation mistakes. The plain reading of various SROs issued by FBR from time to time revealed that they are plagued with various inconsistencies, infirmities, and deficiencies apart from lacking uniformity. The examination of SRO 1180(I)/2022 dated 27th July, 2022 amended SRO 1610(1)/2010 dated 25th August, 2022 for Islamabad reflects the following glaring discrepancies:

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- i. Real estate sector has seen a boom in the recent past from July 2019 onwards as result of tax amnesties given to this sector (section 100D of the Ordinance). Currently over 65 approved and around 150 unapproved/ irregular housing societies/schemes/projects are operating in ICT. Among them some of the renowned builders and developers have launched various projects and the initial prices offered by sponsors/ owners are available in public domain i.e. on various websites of marketing companies. **The perusal of SRO 1180 reveals that FBR authorities have not bothered to check the publicly available market rates in said schemes/projects while issuing the SRO in question.**
 - ii. Some of the leading Housing projects are totally missing. For instance, the valuation of **Park View Housing Society which is recently developed, and fast growing is missed out in the SRO.**
 - iii. While valuing luxury apartments the valuation adopted by FBR is much lower than the verifiable rates charged by the sponsors themselves. For instance, apartments and Flats in F-10 are valued @Rs. 9,000 per square foot at serial number 100 of the referred SRO. Two famous projects in F-10 namely, Silver Oaks Apartments are being valued @Rs. 18,000 square foot (area less than 1500 square feet) and @Rs. 15,000 per square foot (apartment having area above 1500 square feet), while Sukh Chayn is valued @ Rs. 20,000 per square feet.
 - iv. This valuation apparently seems to be grossly undervalued causing injustice to the stakeholders including FBR. For instance, the price structure of **Sukh Chayn** reveals that price of 1200 square foot in block-E, residential apartment is Rs. 48,000,000/- located on 1st Floor to 8th Floor. This confirms that market price per square foot was Rs. 40,000 from 1st to 9th floor. Similarly, the price of 1200 square feet apartment is Rs. 49,000,000/-, Rs. 50,000,000/-, Rs. 51,000,000/- and Rs. 52,500,000/- for residential apartments located at 10th floor to 13th floor, respectively. Hence, the value per square foot is easily

established @ Rs. 40,833; @ Rs.41,667; @ Rs. 42,500 and Rs. 43,750 from 9th to 13th floor apartments having area of 1200 square foot. **Therefore, it can be easily ascertained that FBR has grossly undervalued the referred apartments.**

- v. The notified value of B-17 Sector (Residential Area) @ Rs. 20,000 per square yard is even far below the rates advertised in official marketing of official dealers of the sponsors Multi-Professional Housing Society (MPCHS)
- vi. The referred SRO notified value @Rs. 2000/- per square foot for superstructures which are five (05) years older, while the value of superstructures older than 5 years is notified @Rs. 1000/- per square foot. The above rates neither match with the ground market realities & current inflationary trends, nor the clubbing different types of construction under one valuation umbrella makes any sense.
- vii. **CDA sells open plots through public auction. These auctions reflect true fair market value of residential/commercial plots in the given locations. This yardstick has nowhere been used while determining value of properties in Islamabad.**
- viii. The aforementioned SRO provides detailed and exhaustive coverage of Agricultural, Residential and Commercial land lands in rural Islamabad. Such an exhaustive homework has nowhere been done by FBR in respect of other stations/districts.

5. The above-listed discrepancies and deficiencies render the said SROs lopsided and deficient, in turn creating hurdles for transparency and smooth implementation of tax laws in the real estate sector of national economy. FBR's inattention and ineptitude on this account compromises principles of transparency, due diligence and fairness.

6. The Regional Tax Office, Islamabad filed detailed reply in which they stated that the proceedings before the honorable FTO were attended on 27.09.2023 by Secretary (Rules & SROs), being representative of FBR and Commissioners Inland Revenue, Special zone for Builders and Developers, North Zone & South Zone, Regional Tax Office, Islamabad. They further stated that the instant issue relates to the determination of fair market value of immovable property by the Board under section sub section 4 of section 68 of the Income Tax Ordinance, 2001 over which the honorable FTO has no jurisdiction.

7. They further stated that it is settled law that whenever a challenge is made to the jurisdiction of a court/forum, then such court/forum is obliged to foremostly decide the matter of its jurisdiction by taking into account all the relevant facts. It is submitted that through this reply, a specific question of jurisdiction is being raised. The following matter, therefore, needs redressal:

"Whether the honorable FTO is to act as a "Revenue Maximizer" under the FTO Ordinance, 2000?"

8. They referred to the order of the honorable IHC vide order in WP No. 2332/2021 wherein, it has been held that "The mandate of the learned FTO is not that of a corruption watchdog or of an auditor diving into the tax assessment practices across industries or that of an agency responsible for maximizing tax revenue. Relevant extracts whereof are reproduced as under:

"The contents of the impugned letter reveal that the learned FTO sought to investigate corruption in relation to discharge of duties by the Commissioners assessing income of cigarettes and tobacco industry. The learned FTO ordered an inspection and sought from FBR the nomination of an official to be included in three-member inspection team. The question that arises is whether the investigation or corruption in relation to assessment of tax across and industry falls within the domain of maladministration as defined by the Ordinance and consequently within the functions and powers of learned FTO."

9. The department further stated that the scope of the authority and jurisdiction of the learned FTO is focused on addressing the grievances of individuals who are caught on the wrong side of exercise of authority and discretion by public functionaries administering tax laws and to address the grievances of such victims of maladministration. The definition of maladministration supports such interpretation of the scope or authority of the learned FTO which is defined in Section 2(3) of the FTO Ordinance, 2000.

10. The department further stated that the honorable Division Bench, Sindh High Court also decided the matter against the

honorable FTO. According to the department, the Hon'ble Sindh High Court concurred with the Judgment of Islamabad High Court and observed that the learned FTO is not a corruption watchdog nor is he revenue maximizer.

11. **On issue of Jurisdiction:** The department raised legal objection against jurisdiction of this office. So, the legal question is decided first as under;

a. The DR submitted that the Honorable Federal Tax Ombudsman does not hold jurisdiction as per the preamble of the Federal Tax Ombudsman Ordinance, 2000. In support of his contention, the DR stated that mandate of the honorable FTO is limited to the extent of injustice done to any person due to maladministration of tax functionaries. The department is of the view that person is only an individual taxpayer and FTO can specifically act, where any injustice is done to any taxpayer. The stance of the department has been examined. The term person is defined in section 80 of the Income Tax Ordinance, 2001 and is not limited to an individual taxpayer. It also includes association of persons, companies, federal government, provincial government etc. In the instant case, injustice has been done to a vast number of persons including individuals and federal government due to inconsistencies in the valuation of properties across Pakistan which constitute maladministration.

b. The DR further argued that Federal Tax Ombudsman is not a corruption watchdog in light of the honorable Islamabad High Court Order in WP 2332/2021 and hence cannot take Own Motion on such issue. The stance of DR is not correct as no allegation of corruption has been levelled in the instant case. The Own Motion is based on the maladministration of the department arising as a consequence of inconsistencies and arbitrary procedure adopted in determining valuation of property. Notwithstanding the facts stated above under FTO Ordinance 2000, corruption by FBR functionaries is cognizable in terms of section 2(3)(i)(d) when FTO finds them involves in ***Maladministration***, including;

(d) the exercise of powers, or the failure or refusal to do so, for corrupt or improper motives, such as bribery, jobbery, favoritism, nepotism, and administrative excesses;

c. The DR while referring to Islamabad High Court's Order in WP 2332/2021 contended that the honorable FTO is not a maximizer of tax revenue. In this regard, it is apprised that the instant Own Motion does not involve any allegation or effort for maximization of revenue. Rather due course of action has been adopted in light of the judgment of honorable High Court in WP 2332/2021.

d. ***It is highlighted that the department has already accepted jurisdiction of FTO in cases of property valuation in RTO, Lahore, admitting inconsistencies and undervaluation in***

Own Motions stated above initiated by FTO Secretariat's Regional Office, Lahore and the matter is at implementation stage.

12. The crux of the above discussion is that while initiating Own Motion proceedings in the instant case, due course of law has been followed under section 9 and 10 of the FTO Ordinance, 2000. The Own Motion is based on inconsistencies, ineptitude and inattention in valuation of property which has caused injustice not only to the individual taxpayers but also to the department due to the acts of inconsistencies, ineptitude and inattention of the authority. These acts of omission and commission of the department tantamount to Maladministration as defined in section 2(3)(i)(b) and (ii) of the FTO Ordinance, 2000. Therefore, the legal objection is found misplaced and is overruled.

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13. **On facts:** Regarding facts of the case, the department did not make any written or oral submissions and kept on pressing legal ground only which has been found misplaced and overruled for the reasons recorded above. During various hearings, the DRs were time and again asked about the method of property valuation followed by the department while determining market value of the property. Besides, the department was also asked to provide any standard operating procedure (SOP) issued by FBR for the guidance of the field formations. However, the DR admitted that no such written SOPs are available. The DR further stated that fair market value of property is determined by Committees notified by the concerned Chief Commissioner having jurisdiction in light of Board's C.No. 1(121)R&S/2017-1529 IR dated 6th Feb 2020. The DR failed to give any answer regarding the question of valuation method followed by the valuation committees.

14. To this end, there are three main approaches through which the value of real estate can be determined namely, **Cost-based**

approach, Comparison approach and Income capitalization approach. The FBR authorities failed to disclose valuation method used for determining fair market value. The careful analysis of the SRO revealed that the determined rates are inconsistent with the best practices and procedures.

15. The process of valuing a large number of properties without using basics, standardized procedures and best practices is of no avail. Since no SOPs for determination of fair market value have been laid down by FBR, hence guidance can be drawn from International Valuation Standards (IVS) formulated by International Valuation Standards Council (IVSC). These standards are generally accepted, reliable and fundamental part of Valuation Systems.

16. The IVS consists of mandatory requirements with the following core principles;

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- (i) Valuation Standards should be principles based and adequately address nature of the immovable property. Standards are to be created and revised, when necessary, by way of a transparent process after appropriate exposure.
 - (ii) Besides, valuers must follow principles of integrity, objectivity, impartiality, confidentiality, competence and professionalism while determining valuation of properties.
 - (iii) In addition, valuers must have the technical skills and knowledge required to appropriately complete the valuation assignment. Valuers must disclose or report the published valuation standards used for the assignment and comply with those standards.
 - (iv) Valuers must select the basis (or bases) of value appropriate for the assignment and follow all applicable requirements.
 - (v) Valuers must disclose significant assumptions and conditions specific to the assignment that may affect the assignment result. Valuers must use appropriate information and data inputs in a clear and transparent manner so as to provide a credible valuation. Valuers must use the appropriate valuation methodology to develop a credible valuation.

17. In addition, universally accepted valuation methods of property valuation can be followed which are generally grouped into;

- market price-based methods,

- encompassing valuation based on rental values or capital (market) values, and
- area-based methods.

18. In the light of the above core principles, the following methods of valuations can be developed and followed.

- (i) Comparable methods
- (ii) Cost plus (replacement value)
- (iii) Profit/Income method
- (iv) Residual method

19. If properties consist of plots or sites, the best method to estimate value is comparable vacant land sales or auction price. For valuation of constructed property necessary adjustments can be made keeping in view the factors that influence value of property such as; location, property condition, curve appeal, availability of facilities, security, credibility of developer, brand name and size of property. These methods are not exhaustive as the department can follow any method that suits its requirements. **However, what is essential is there should be some method for valuation of various category of properties to bring in uniformity, consistence and credibility to the valuation tables made by the FBR.**

20. It is pertinent to mention here that through the Finance Act, 2018 a new Directorate General under the name & style of **'Directorate General of Immovable Property'** was created u/s 230 F of the Income Tax Ordinance, 2001. This taxation authority was exclusively meant to evolve a complete frame-work for valuation of property, appointment of valuers, enforcement and appellate procedures. In terms of section 230F(2), FBR, vide Office Order F.NO.1(01)/18-DG(BTB)/2018-19 dated 29th November, 2018 had formally notified the **Establishment of Directorate General: Immoveable Properties (DG-IMP)**. The said Office Order exhaustively describes the *Organizational Structure, Legal*

functions, Job Description and Operations of this new organization. (Annex-I). In furtherance of said Office Order on 29th November, 2018, FBR vide Notification No.2215-IR-I-2018 had activated this newly created organization (Annex-II). However, it strange that since 2019 on one hand FBR's reliance on Real Estate related transfer taxes has substantially increased but unfortunately this much need **Directorate General-IMP** has been shelved. Ineptitude of FBR can be judged from the simple fact that under the law (230F(5) and FBR's Office Order dated 29th November, 2018, the valuation of immoveable properties falls in the domain of DG-IMP. Relevant legal provision(230F(5) reads as under;

"The Directorate-General may appoint any valuer or expert as it considers necessary for the purposes of determination of valuation including fair market value of immovable property."

Thus far this valuation forum has not been activated.

Inaction on the part of the FBR for not availing the available forum also reflects inattention and inaptitude which also constitutes maladministration.

FINDINGS:

21. The above investigation shows that thus far;

- i. *No such effort has been made by the FBR nor has the field formation developed any method which could be followed by the valuation committees within their jurisdiction.*
- ii. *Besides, there is no standing anomaly committee formed at any level to address concerns of the stakeholders in case inconsistencies are found or wrong valuation is made by the committees.*
- iii. *Besides, the relevant Directorate General couldn't add any value as it remained non-functional.*

These omissions led to lack of uniform method of valuation which resulted in inconsistency, inappropriate valuation, undervaluation/overvaluation, and arbitrary exercise of powers. All these lapses constitute maladministration in terms of section 2(3)(i)(b) and (ii) of the FTO Ordinance, 2000. Therefore, corrective

measures are required by FBR in the next revised valuation table for which the following recommendations are made.

RECOMMENDATIONS:

22. FBR to:

- (i) forthwith functionalize the 'Directorate General of Immovable Property' established u/s 230F through Finance Act, 2018 as the same is non-functional since its establishment. This would provide an appropriate framework for proper valuation of immovable property;
- (ii) direct the Member (Policy Wing) to develop an SOPs containing suitable methods of valuation of immovable property;
- (iii) direct Member (Policy) to constitute standing anomaly committee at appropriate levels to address grievances of the stakeholders on issues of valuation;
- (iv) direct the concerned Member (Policy) to hire competent and experienced valuers for valuation of properties for transparency and accuracy;
- (v) direct Member (Policy Wing) to formulate schedule for periodic revision of the valuation tables; and
- (vi) report compliance within 90 days.


(Dr. Asif Mahmood Jah)
(Hilal-i-Imtiaz)(Sitara-i-Imtiaz)
Federal Tax Ombudsman

Dated: 24.10.2023
Akit

Approved to reply

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

F.No.1(01)/18-DG(BTB)/2018-19

Islamabad, the 29th November, 2018

OFFICE ORDER

(Establishment of Directorate General Immoveable Properties-IR)

In pursuance of section 230F of Income Tax Ordinance, 2001 (inserted through Finance Act 2018) a new IR field formation namely DG IMP has been raised. The said section also provides definitions for all implied terms & expressions, the scope, operational mechanics and procedural parameters of this newly created tax authority and above all contains clearly spelled grievance readdressal mechanism for the aggrieved taxpayers.

2. While sub section (22) of the said section clearly provides that ***"The provisions of this section shall come into force on such date as the Federal Government may, by notification in official Gazette, appoint;"*** pending said notification and prior to formal launching, FBR vide this order is initiating the establishment of a formal filed structure of Directorate General IMP-IR, following the administrative steps detailed hereunder.

I. Organizational Structure: Directorate General IMP-IR

- i. The Directorate General IMP-IR shall comprise of;
 - DG IMP based at Islamabad and 03 Directors IMP-IR i.e.;
 - Director IMP-IR North, based at Islamabad, covering KPK, ICT and Civil Division of Rawalpindi, Punjab province
 - Director IMP-IR Central, based at Lahore, covering the whole province of Punjab except civil Division of Rawalpindi
 - Director IMP-IR south based at Karachi covering the provinces of Sindh and Baluchistan.
- ii. For the time being DG BTB and Commissioners BTB Islamabad, Lahore and Karachi shall be assigned the additional charges of these newly established offices and each Regional Directorate shall be housed at existing BTB Zones at Karachi, Lahore and Islamabad.

- iii. DG IMP and each Regional Director shall be assisted by one or more dedicated units headed by ACIR/DCIR.

II. Legal Functions: Directorate General IMP-IR

Legal functions shall be notified later, in the light of sub-section (2) of section 230F which says **"The Board may, by notification in the official Gazette, specify the functions and jurisdiction of the Directorate-General and its officers"**. "Formal legal operations shall start in the light of 230 F(22) which reads, ***"The provisions of this section shall come into force on such date as the Federal Government may, by notification in official Gazette, appoint;"***

III. Job Description: DG and Directors IMP-IR

In addition to the mandate assigned through section 230F of Income Tax Ordinance, 2001 Directorate General IMP-IR shall act as FBR's specialized agency on all matters relating to Real Estate/Immoveable properties i.e.;

- i. Open plots, Constructed properties both Residential, Commercial & Industrial, Agricultural lands, Housing Schemes/Projects/Societies/Towers/Chains of luxury apartments and other related similar assets.
- ii. Real Estate classification in respective jurisdictions;
 - Office Building: Urban and suburban, Skyscrapers, high rise buildings, single tenanted/multi tenanted.
 - Retail: properties that house the retailers and restaurants and food outlets-multi-tenanted/standalone buildings.
 - Industrial: Industrial buildings house industrial operations i.e. Heavy Manufacturing, Light Assembly, Bulk warehouse, Flex Industrial (both industry and offices) and Research & Development. Mostly located outside of urban areas, especially along major transportation routes.
 - Multifamily: covers apartments, condos, co-ops, and townhomes, High Rise, Mid Rise, Garden Style and special purpose housing (particular population segment, including

student housing, seniors housing, and subsidized (either low income or special need) housing)

- Hotels: This sector covers;

- ✓ Establishments providing accommodations, meals, and other services for travelers and tourists. It includes independent (boutique) or flagged—(part of a major hotel chain, such as a Marriott or Sheraton)
- ✓ **Extended-stay:** Limited-service with fully equipped kitchens in guest rooms and larger rooms for long stays.
- ✓ **Resort:** Full-service, large amount of land, in a typical resort location and has an attached golf course, water park, or amusement facility

- Special Purpose Special purpose real estate may be owned by commercial real estate investor i.e. amusement parks, self-storage, and Conference Rooms etc.

iii. Real Estate Builders, Marketing entities, Brokers, Architects, Consultants, Interior Designers and all other related services providers.

iv. Geo mapping of immoveable properties:

- Digitized property mapping and Geo-referencing based on digitized survey
- Photogrammetric, a method of mapping based on aerial information.

v. Valuation of immoveable properties: Roping in private valuers, periodic indexing of valuation, up-dation based on market survey

vi. Tracking online marketing of immoveable properties

vii. Mapping of rented properties (all kinds) at major urban centers, industrial estates, Zones and areas.

viii. Tracking operations of foreign real estate concerns in Pakistan

ix. Real Estate metrics to gauge the health of the real estate sector.

x. Real Estate Investment Trusts: ***“portfolios of properties whose stock prices investors frequently use to determine and analyze industry trends.”***

xi. Liaison with provincial Excise & Taxation and Land Revenue authorities for coordinated operations

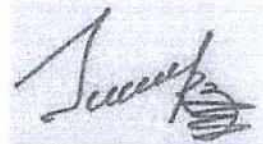
xii. Input to IR Policy and Operations wings with reference to real estate sector

- xiii. Survey and market analysis of real estate Market Segments i.e. Geography, PropertyType, OwnershipType and Occupier/ Tenant Type.
- xiv. Real Estate financing and insurance: tools & documentation with special reference to taxation regime.
- xv. Forensic analysis of Tax evasion prone areas in Real estate, especially pilferages in withholding tax collection in real estate related transactions

IV. Directorate General IMP: Operations

In the light of aforesaid JDs Directorate General IMP shall start its following operations immediately after its launch;

- i. Identification of high end properties on sale and Rent: Through internet navigation focusing real estate specific websites.
- ii. Discreet Video Surveys of new & upcoming real estate projects.
- iii. Linkages with provincial Revenue & Excise authorities.
- iv. Development of SOPs for different segments of JDs.
- v. Generation of Discrepancy Reports in the cases of registered as well as un-registered cases



(Riaz Muhammad)
Secretary (Mgt-IR-I)

Distribution:-

- 1. SA to Chairman, FBR
- 2. All Members, FBR
- 3. Director General, Directorate General of I&I-IR, Islamabad
- 4. Director General, Immovable Property.
- 5. All Chief Commissioner-IR/DGs
- 6. Chief (Management/Admn), FBR
- 7. SS (SSM/Automation), FBR
- 8. AGPR Office, Islamabad
- 9. AGPR, Sub-Offices, Lahore/Karachi/Peshawar/Quetta

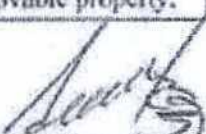
GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

Islamabad, the 29th November, 2018

NOTIFICATION
(Additional Charge)

No. 2215-IR-I/2018 The following officers of IRS BS-20-21 are assigned the additional charge of the posts mentioned against each:-

Sr #	Name of Officer	Present Place of Posting	Additional Charge of Post
1	Mr. Muhammad Tanvir Akhtar (IRS/BS-21)	Director General (BTB), Federal Board of Revenue (HQ), Islamabad	He is assigned the additional charge of the post of Director General, Immovable property.
2	Dr. Khalid Mahmood Lodhi (IRS/BS-20)	Commissioner-IR (BTB), Islamabad	He is assigned the additional charge of the post of Director (North) Immovable property.
3	Ms. Yasmeen Fatima (IRS/BS-20)	Commissioner-IR (BTB), Lahore	She is assigned the additional charge of the post of Director (Central) Immovable property.
4	Mr. Rafique-ur-Rehman Memon (IRS/BS-20)	Commissioner-IR (BTB), Karachi	He is assigned the additional charge of the post of Director (South) Immovable property.



(Riaz Muhammad)
Secretary (Mgt-IR-I)

The Manager,
Printing Corporation of Pakistan Press,
Karachi.

F.No.2(1)S.MIR/2018

Copy to:-

1. SA to Chairman, FBR.
2. All Members, FBR, Islamabad.
3. All DGs/Chief Commissioners-IR
4. Chief (Mgt/Admin), FBR, Islamabad.
5. AGPR Office, Islamabad
6. Officer Concerned.
7. Personal File / Notification Folder


(Riaz Muhammad)
Secretary (Mgt-IR-I)

