

**FBR**  
PAKISTAN  
**OFFICE OF THE**  
**COMMISSIONER INLAND REVENUE**  
**AUDIT-II, CORPORATE TAX OFFICE, KARACHI**

No.Jud/CIR/AUDIT-II/CTO/KHI/2022-23/1920

Dated: 10-02-2023

**OFFICE ORDER**

In order to streamline the internal controls, check and balance mechanism an "Special Audit Cell" is hereby constituted with immediate effect and till further orders. The cell shall perform following functions.

1. To carry out inquiries in respect of information, complaint and cases referred by FBR, Chief Commissioner and the Commissioners.
2. To conduct inquiries and investigation in terms of section 38 of the Sales Tax Act, 1990, with the approval of Commissioners, in respect of cases of tax evasion & tax frauds in terms of Section 2(37) of the Sales Tax Act, 1990.
3. To conduct physical verification of the taxpayers having abnormal profiles and dubious activities with the permission of Commissioner Inland Revenue.
4. Scrutinize monthly Sales Tax returns to identify the non-payment of further tax, short payment of Sales Tax/FED non-payment of withholding of sales tax, violation of section 8 B inadmissible input tax adjustment against bogus GD imports, huge purchases / sales transactions with dormant units, input tax credit against black listed / suspended / non filer units and abnormal trends of declaring upward or downward sale/ purchase and transmission of such information to the concerned unit and reporting to Commissioner Inland Revenue on daily basis.
5. Any other task/work assigned by the Commissioner Inland Revenue, Audit-II, CTO, Karachi.
6. The Incharge of cell is empowered to initialize and finalize action under section 11 of the Sales Tax Act, 1990 and section 14 of the Federal Excise Act, 2005 in respect of cases received from Board/ CCIR and other cases of sensitive nature with the approval of Commissioner Inland Revenue.

**(NAIB ALI PATHAN)**  
Commissioner-IR

Copy to :-

1. The Chief Commissioner-IR, Corporate Tax Office, Karachi for information.
2. All Officers, Audit-II, CTO, Karachi.

**(NAIB ALI PATHAN)**  
Commissioner-IR