

DGI&I, IR & officers empowered to deal with FED cases

Directorate General Intelligence and Investigation, Inland Revenue (IR) and its officers have been empowered to deal with the cases of federal excise duty (FED) and carry out criminal investigation and prosecution of units subjected to the FED. The Federal Board of Revenue (FBR) has suppressed its notification No SRO 1 17(1)/2015, dated the 9th February, 2015. The FBR has also notified the jurisdiction and powers of officers of the Directorate General (I and I-IR) for dealing with the cases of excise duty.

Under the SRO 251(1)/2019, the functions of Directorate General of Intelligence and Investigation, Inland Revenue, shall carry out intelligence activities or intelligence gathering on tax and duty related issues including non-declaration, under-declaration, non-payment of duty, duty evasion and revenue leakages through any other mean.

The agency has been authorised to collect third party information relating to financial transactions in ongoing inquiries and investigations; establish and develop linkages with all major national, provincial or other data bases to collect relevant information in ongoing inquiries and investigations and identify trends and modus operandi of federal excise duty evasion and carry out inquiry and investigation to retrieve the loss of revenue.

The FBR has empowered the agency to exercise powers of seizure of goods under the provisions of Federal Excise Act, 2005 and the rules made there-under; identify and investigate cases of duty evasion having any financial implication, punishable as an offence under the Federal Excise Act, 2005 and the rules made there-under and carry out criminal investigation and prosecution in cases involving offences punishable under the Federal Excise Act, 2005 and the rules made there-under.

Directorate General Intelligence and Investigation IR and its officers have been empowered to share or disseminate actionable information or corroborating evidence, where required, through written reports or alerts to authorities or officers in the headquarter and field formations of the Federal Board of Revenue for further proceedings and process complaints of tax and duty evasion etc.

Subject to the provisions of this notification, the powers of authorities in respect of the provisions of the Federal Excise Act, 2005 specified are hereby conferred upon the director general, directors, additional directors, deputy directors, assistant directors and other officers of the Directorate General of Intelligence and Investigation, Inland Revenue, to exercise such powers and perform such functions under the provisions of the said Act and the rules made there-under and to have jurisdiction in respect of such persons or classes of persons or such areas or such cases specified.

Director General (I and I-IR) may assign jurisdiction of any case under his jurisdiction to any officer working under his control as a special assignment, if so desired. The delegation, authorisation and exercise of the powers and functions specified shall be subject to such limitations and restrictions as are imposed under the provisions of the Federal Excise Act, 2005 and the rules made there-under, the FBR added.

RECORDER REPORT