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<td>1</td>
<td>&quot;AA&quot; to &quot;AL&quot;</td>
<td>ITO, WARD-1(1)(1)</td>
<td>CIRCLE-1(1)(1)</td>
<td>RANGE-1(1)</td>
<td>PR. CIT/CIT, B-1</td>
<td>PR. CCIT, B'LURU</td>
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<td>2</td>
<td>&quot;AM&quot; to &quot;AZ&quot;</td>
<td>ITO, WARD-1(1)(2)</td>
<td>CIRCLE-1(1)(2)</td>
<td>RANGE-1(1)</td>
<td>PR. CIT/CIT, B-1</td>
<td>PR. CCIT, B'LURU</td>
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<td>&quot;BA&quot; to &quot;BL&quot;</td>
<td>ITO, WARD-1(1)(3)</td>
<td>CIRCLE-1(1)(2)</td>
<td>RANGE-1(1)</td>
<td>PR. CIT/CIT, B-1</td>
<td>PR. CCIT, B'LURU</td>
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<td>&quot;BM&quot; to &quot;BZ&quot;</td>
<td>ITO, WARD-1(1)(4)</td>
<td>CIRCLE-1(1)(2)</td>
<td>RANGE-1(1)</td>
<td>PR. CIT/CIT, B-1</td>
<td>PR. CCIT, B'LURU</td>
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<td>5</td>
<td>&quot;CA&quot; to &quot;CL&quot;</td>
<td>ITO, WARD-2(1)(1)</td>
<td>CIRCLE-2(1)(1)</td>
<td>RANGE-2(1)</td>
<td>PR. CIT/CIT, B-2</td>
<td>CCIT, B'LURU-1</td>
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<td>6</td>
<td>&quot;CM&quot; to &quot;CZ&quot;</td>
<td>ITO, WARD-2(1)(2)</td>
<td>CIRCLE-2(1)(1)</td>
<td>RANGE-2(1)</td>
<td>PR. CIT/CIT, B-2</td>
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<td>&quot;D&quot;</td>
<td>ITO, WARD-2(1)(3)</td>
<td>CIRCLE-2(1)(2)</td>
<td>RANGE-2(1)</td>
<td>PR. CIT/CIT, B-2</td>
<td>CCIT, B'LURU-1</td>
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<td>8</td>
<td>&quot;E&quot;</td>
<td>ITO, WARD-2(1)(4)</td>
<td>CIRCLE-2(1)(2)</td>
<td>RANGE-2(1)</td>
<td>PR. CIT/CIT, B-2</td>
<td>CCIT, B'LURU-1</td>
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<td>9</td>
<td>&quot;F&quot; / Company cases of Ramanagar District</td>
<td>ITO, WARD-3(1)(1)</td>
<td>CIRCLE-3(1)(1)</td>
<td>RANGE-3(1)</td>
<td>PR. CIT/CIT, B-3</td>
<td>CCIT, B'LURU-1</td>
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<td>&quot;G&quot;</td>
<td>ITO, WARD-3(1)(2)</td>
<td>CIRCLE-3(1)(2)</td>
<td>RANGE-3(1)</td>
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<td>&quot;H&quot;</td>
<td>ITO, WARD-3(1)(3)</td>
<td>CIRCLE-3(1)(2)</td>
<td>RANGE-3(1)</td>
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<td>&quot;I&quot;</td>
<td>ITO, WARD-3(1)(4)</td>
<td>CIRCLE-3(1)(1)</td>
<td>RANGE-3(1)</td>
<td>PR. CIT/CIT, B-3</td>
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<td>13</td>
<td>&quot;J&quot; or &quot;L&quot; / Company cases of Kolar District</td>
<td>ITO, WARD-4(1)(1)</td>
<td>CIRCLE-4(1)(1)</td>
<td>RANGE-4(1)</td>
<td>PR. CIT/CIT, B-4</td>
<td>CCIT, B'LURU-1</td>
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<td>14</td>
<td>&quot;K&quot;</td>
<td>ITO, WARD-4(1)(2)</td>
<td>CIRCLE-4(1)(1)</td>
<td>RANGE-4(1)</td>
<td>PR. CIT/CIT, B-4</td>
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<td>15</td>
<td>&quot;MA&quot; to &quot;ML&quot;</td>
<td>ITO, WARD-4(1)(3)</td>
<td>CIRCLE-4(1)(2)</td>
<td>RANGE-4(1)</td>
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<td>16</td>
<td>&quot;MM&quot; to &quot;MZ&quot;</td>
<td>ITO, WARD-4(1)(4)</td>
<td>CIRCLE-4(1)(2)</td>
<td>RANGE-4(1)</td>
<td>PR. CIT/CIT, B-4</td>
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<td>&quot;N&quot;</td>
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<td>CIRCLE-5(1)(1)</td>
<td>RANGE-5(1)</td>
<td>PR. CIT/CIT, B-5</td>
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<td>18</td>
<td>&quot;O&quot;</td>
<td>ITO, WARD-5(1)(2)</td>
<td>CIRCLE-5(1)(2)</td>
<td>RANGE-5(1)</td>
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<td>19</td>
<td>&quot;PA&quot; to &quot;PC&quot;</td>
<td>ITO, WARD-5(1)(3)</td>
<td>CIRCLE-5(1)(2)</td>
<td>RANGE-5(1)</td>
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<td>20</td>
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<td>CIRCLE-5(1)(2)</td>
<td>RANGE-5(1)</td>
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<td>CCIT, B'LURU-2</td>
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<td>21</td>
<td>&quot;PD&quot; to &quot;PZ&quot;</td>
<td>ITO, WARD-5(1)(5)</td>
<td>CIRCLE-5(1)(2)</td>
<td>RANGE-5(1)</td>
<td>PR. CIT/CIT, B-5</td>
<td>CCIT, B'LURU-2</td>
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<td>22</td>
<td>&quot;R&quot;</td>
<td>ITO, WARD-5(1)(6)</td>
<td>CIRCLE-5(1)(1)</td>
<td>RANGE-5(1)</td>
<td>PR. CIT/CIT, B-5</td>
<td>CCIT, B'LURU-2</td>
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<td>23</td>
<td>&quot;SA&quot; to &quot;SG&quot; / Company cases of Chikkaballapur District</td>
<td>ITO, WARD-6(1)(1)</td>
<td>CIRCLE-6(1)(1)</td>
<td>RANGE-6(1)</td>
<td>PR. CIT/CIT, B-6</td>
<td>CCIT, B'LURU-2</td>
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<td>24</td>
<td>&quot;SH&quot; to &quot;SL&quot;</td>
<td>ITO, WARD-6(1)(2)</td>
<td>CIRCLE-6(1)(1)</td>
<td>RANGE-6(1)</td>
<td>PR. CIT/CIT, B-6</td>
<td>CCIT, B'LURU-2</td>
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<td>25</td>
<td>&quot;SM&quot; to &quot;SO&quot;</td>
<td>ITO, WARD-6(1)(2)</td>
<td>CIRCLE-6(1)(2)</td>
<td>RANGE-6(1)</td>
<td>PR. CIT/CIT, B-6</td>
<td>CCIT, B'LURU-2</td>
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<td>26</td>
<td>&quot;SP&quot; to &quot;SS&quot;</td>
<td>ITO, WARD-6(1)(3)</td>
<td>CIRCLE-6(1)(2)</td>
<td>RANGE-6(1)</td>
<td>PR. CIT/CIT, B-6</td>
<td>CCIT, B'LURU-2</td>
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<tr>
<td>27</td>
<td>&quot;ST&quot; to &quot;SZ&quot;</td>
<td>ITO, WARD-6(1)(4)</td>
<td>CIRCLE-6(1)(2)</td>
<td>RANGE-6(1)</td>
<td>PR. CIT/CIT, B-6</td>
<td>CCIT, B'LURU-2</td>
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<td>28</td>
<td>&quot;TA&quot; to &quot;TQ&quot;</td>
<td>ITO, WARD-7(1)(1)</td>
<td>CIRCLE-7(1)(1)</td>
<td>RANGE-7(1)</td>
<td>PR. CIT/CIT, B-7</td>
<td>CCIT, B'LURU-2</td>
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<td>29</td>
<td>&quot;TP&quot; to &quot;TZ&quot; or &quot;U&quot;</td>
<td>ITO, WARD-7(1)(2)</td>
<td>CIRCLE-7(1)(1)</td>
<td>RANGE-7(1)</td>
<td>PR. CIT/CIT, B-7</td>
<td>CCIT, B'LURU-2</td>
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<td>30</td>
<td>&quot;V&quot;</td>
<td>ITO, WARD-7(1)(3)</td>
<td>CIRCLE-7(1)(2)</td>
<td>RANGE-7(1)</td>
<td>PR. CIT/CIT, B-7</td>
<td>CCIT, B'LURU-2</td>
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<td>31</td>
<td>&quot;W&quot; or &quot;X&quot; or &quot;Y&quot; to &quot;Z&quot;</td>
<td>ITO, WARD-7(1)(4)</td>
<td>CIRCLE-7(1)(2)</td>
<td>RANGE-7(1)</td>
<td>PR. CIT/CIT, B-7</td>
<td>CCIT, B'LURU-2</td>
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Company cases having total income of Rs. 30 Lakh and above, will be assessed with THE respective DCIT/ACIT.
INCOME TAX DEPARTMENT  
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, KARNATAKA & GOA REGION, BENGALURU

JURISDICTION OF SALARY ASSESSEES  
IN BENGALURU WITH EFFECT FROM 15TH NOVEMBER, 2014

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<tr>
<td>All Central Govt employees whose 5th alphabet of PAN is 'A' to 'M'</td>
<td>ITO, WARD-1(3)(1)</td>
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<tr>
<td>All employees of BSNL &amp; ITI</td>
<td>ITO, WARD-1(3)(2)</td>
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<tr>
<td>All Central Govt employees whose 5th alphabet of PAN is 'O' to 'Z'; All employees of HMT &amp; BEL</td>
<td>ITO, WARD-1(3)(3)</td>
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<tr>
<td>All employees of HAL, BEML, BHEL, HP, BP, IOI, IA &amp; Other Govt of India Undertakings [not assigned with any other AO]</td>
<td>ITO, WARD-1(3)(4)</td>
<td>DOT/ACIT, CIRCLE-1(3)(1)</td>
<td>ADDL/JT. CIT, RANGE-1(3)</td>
<td>PR. CIT/CIT-1</td>
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<td>All employees of Karnataka State Govt, Ktk State Govt. Undertakings and Corporations [viz. KSRTC, BMTC, KPTCL, KPCL, BCC, BBMP, Municipalities, KHB, BDA, etc.], KIOCL &amp; MECON, whose 5th alphabet of PAN is 'A' to 'M'</td>
<td>ITO, WARD-1(3)(5)</td>
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<tr>
<td>All employees of Karnataka State Govt, Ktk State Govt. Undertakings and Corporations [viz. KSRTC, BMTC, KPTCL, KPCL, BCC, BBMP, Municipalities, KHB, BDA, etc.], KIOCL &amp; MECON, whose 5th alphabet of PAN is 'N' to 'Z'</td>
<td>ITO, WARD-3(3)(1)</td>
<td>DOT/ACIT, CIRCLE-3(3)(1)</td>
<td>ADDL/JT. CIT, RANGE-3(3)</td>
<td>PR. CIT/CIT-3</td>
<td>CCIT, B'LURU-1</td>
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<td>All pensioners of Central/State Governments including PSUs</td>
<td>ITO, WARD-3(3)(2)</td>
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<tr>
<td>All employees of SBI, SBM, BOI, BOB, RBI &amp; subsidiaries; Co-op. banks &amp; subsidiaries; Private Banks, Other Banks not specifically covered under AOs of Range-1(3)(3)(5)(3), B'l'ore</td>
<td>ITO, WARD-3(3)(3)</td>
<td>DOT/ACIT, CIRCLE-3(3)(1)</td>
<td>ADDL/JT. CIT, RANGE-3(3)</td>
<td>PR. CIT/CIT-3</td>
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<tr>
<td>All employees of Canara Bank &amp; subsidiaries, Vijaya Bank, ING Vysya Bank, &amp; Corporation Bank; LIC &amp; other Insurance companies</td>
<td>ITO, WARD-3(3)(4)</td>
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<td>All employees of UAS, Hebbal, &amp; Bengaluru University; all educational &amp; research institutions including IISc &amp; IIM, etc.; hospitals like NIMHANS, etc.</td>
<td>ITO, WARD-3(3)(5)</td>
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<td>All cases of Refunds claimed u/s. 237; &amp; Residual cases</td>
<td>ITO, WARD-5(3)(1)</td>
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<td>Employees of private companies whose name begins with any of the letter of alphabet 'A' to 'E'</td>
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<td>Employees of private companies whose name begins with any of the letter of alphabet 'F', 'G', 'J', 'K', 'L' &amp; 'M'</td>
<td>ITO, WARD-5(3)(3)</td>
<td>DOT/ACIT, CIRCLE-5(3)(1)</td>
<td>ADDL/JT. CIT, RANGE-5(3)</td>
<td>PR. CIT/CIT-5</td>
<td>CCIT, B'LURU-2</td>
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<td>Employees of private companies whose name begins with any of the letter of alphabet 'H' or 'I'</td>
<td>ITO, WARD-5(3)(4)</td>
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<td>Employees of private companies whose name begins with any of the letter of alphabet 'N' to 'S'</td>
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<td>Employees of private companies whose name begins with any of the letter of alphabet 'T' to 'Z'</td>
<td>ITO, WARD-5(3)(6)</td>
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Cases having total income of Rs. 20 Lakh and above, will be assessed with respective DCIT/ACIT.
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<td>560001, &amp; 560038</td>
<td>ITO, WARD-1(2)(1)</td>
<td>DCIT/ACIT, CIRCLE-1(2)(1)</td>
<td>ADDL/JT. CIT, RANGE-1(2)</td>
<td>PR. CIT/CIT, B'LURU-1</td>
<td>PR. CCIT, B'LURU</td>
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<td>560005, 560043, &amp; 560051</td>
<td>ITO, WARD-1(2)(2)</td>
<td>[with total income Rs. 20 Lakh &amp; above]</td>
<td>PR. CIT/CIT, B'LURU-2</td>
<td>CCIT, B'LURU-1</td>
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<td>560008, 560042, &amp; 560071</td>
<td>ITO, WARD-1(2)(3)</td>
<td>DCIT/ACIT, CIRCLE-2(2)(1)</td>
<td>ADDL/JT. CIT, RANGE-2(2)</td>
<td>PR. CIT/CIT, B'LURU-2</td>
<td>CCIT, B'LURU-1</td>
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<td>560033, 560046, &amp; 560084</td>
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<td>[with total income Rs. 20 Lakh &amp; above]</td>
<td>PR. CIT/CIT, B'LURU-3</td>
<td>CCIT, B'LURU-1</td>
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<td>560045, &amp; 560052</td>
<td>ITO, WARD-1(2)(5)</td>
<td>DCIT/ACIT, CIRCLE-2(2)(2)</td>
<td>ADDL/JT. CIT, RANGE-2(2)</td>
<td>PR. CIT/CIT, B'LURU-2</td>
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<td>560020, &amp; 560021</td>
<td>ITO, WARD-2(2)(1)</td>
<td>[with total income Rs. 20 Lakh &amp; above]</td>
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<td>560010</td>
<td>ITO, WARD-2(2)(2)</td>
<td>DCIT/ACIT, CIRCLE-2(2)(1)</td>
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<td>560003, 560055</td>
<td>ITO, WARD-2(2)(3)</td>
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<td>560053 ['A' to 'M']</td>
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<td>[with total income Rs. 20 Lakh &amp; above]</td>
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<td>CCIT, B'LURU-1</td>
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<td>560053 ['N' to 'Z']</td>
<td>ITO, WARD-2(2)(5)</td>
<td>[with total income Rs. 20 Lakh &amp; above]</td>
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<td>Legal profession</td>
<td>ITO, WARD-2(3)(1)</td>
<td>[with total income Rs. 20 Lakh &amp; above]</td>
<td>PR. CIT/CIT, B'LURU-3</td>
<td>CCIT, B'LURU-1</td>
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<td>Profession of accountancy</td>
<td>ITO, WARD-2(3)(2)</td>
<td>[with total income Rs. 20 Lakh &amp; above]</td>
<td>PR. CIT/CIT, B'LURU-3</td>
<td>CCIT, B'LURU-1</td>
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<td>Engineering/Architectural Technical Consultancy/ Interior Decoration/ or any other profession notified u/s. 44AA (1).</td>
<td>ITO, WARD-2(3)(3)</td>
<td>[with total income Rs. 20 Lakh &amp; above]</td>
<td>PR. CIT/CIT, B'LURU-3</td>
<td>CCIT, B'LURU-1</td>
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<td>Medical profession</td>
<td>ITO, WARD-2(3)(4)</td>
<td>[with total income Rs. 20 Lakh &amp; above]</td>
<td>PR. CIT/CIT, B'LURU-3</td>
<td>CCIT, B'LURU-1</td>
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<td>Any activity associated with movies, all types of films, television media, dramatics, performing arts, entertainment and allied industry (including audio or video production, distribution, display, software support, infrastructural support or technical support to the industry), stage shows, operation of cable and radio network, ownership and/or operation of motion picture studios, cinema halls and theatres, and also including cases of artists connected with the aforesaid fields, including video, radio and disc jockeys (including Company cases);</td>
<td>ITO, WARD-2(3)(5)</td>
<td>[with total income Rs. 20 Lakh &amp; above]</td>
<td>PR. CIT/CIT, B'LURU-3</td>
<td>CCIT, B'LURU-1</td>
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<td>560023, 560044, &amp; 560072</td>
<td>ITO, WARD-3(2)(1)</td>
<td>DCIT/ACIT, CIRCLE-3(2)(1)</td>
<td>ADDL/JT. CIT, RANGE-3(2)</td>
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<td>560040</td>
<td>ITO, WARD-3(2)(2)</td>
<td>[with total income Rs. 20 Lakh &amp; above]</td>
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<td>CCIT, B'LURU-1</td>
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<td>560039, 560056, 560059, 560060, 560074, 560098, &amp; 560104</td>
<td>ITO, WARD-3(2)(3)</td>
<td>[with total income Rs. 20 Lakh &amp; above]</td>
<td>PR. CIT/CIT, B'LURU-3</td>
<td>CCIT, B'LURU-1</td>
<td></td>
</tr>
<tr>
<td>560061, 560062</td>
<td>ITO, WARD-3(2)(4)</td>
<td>[with total income Rs. 15 Lakh &amp; above]</td>
<td>PR. CIT/CIT, B'LURU-3</td>
<td>CCIT, B'LURU-1</td>
<td></td>
</tr>
<tr>
<td>All non-company cases of Ramangar District [excluding PIN CODE Areas assigned to AOs in Bengaluru]</td>
<td>ITO, WARD-1, RAMANAGAR</td>
<td>[with total income Rs. 15 Lakh &amp; above]</td>
<td>PR. CIT/CIT, B'LURU-3</td>
<td>CCIT, B'LURU-1</td>
<td></td>
</tr>
<tr>
<td>560016, 560036, 560049, &amp; 560077</td>
<td>ITO, WARD-4(2)(1)</td>
<td>DCIT/ACIT, CIRCLE-4(2)(1)</td>
<td>ADDL/JT. CIT, RANGE-4(2)</td>
<td>PR. CIT/CIT, B'LURU-4</td>
<td>CCIT, B'LURU-1</td>
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<tr>
<td>560007, 560017, 560075, &amp; 560099</td>
<td>ITO, WARD-4(2)(2)</td>
<td>[with total income Rs. 20 Lakh &amp; above]</td>
<td>PR. CIT/CIT, B'LURU-4</td>
<td>CCIT, B'LURU-1</td>
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<tr>
<td>560037, 560048, &amp; 560067</td>
<td>ITO, WARD-4(2)(3)</td>
<td>[with total income Rs. 20 Lakh &amp; above]</td>
<td>PR. CIT/CIT, B'LURU-4</td>
<td>CCIT, B'LURU-1</td>
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<td>560035, 560066, 560087, 560100, 560103, 562122, &amp; 562114</td>
<td>ITO, WARD-4(2)(4)</td>
<td>[with total income Rs. 20 Lakh &amp; above]</td>
<td>PR. CIT/CIT, B'LURU-4</td>
<td>CCIT, B'LURU-1</td>
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<tr>
<td>All Non-Company cases of Kolar District</td>
<td>ITO, WARD-1, Kolar</td>
<td>DCIT/ACIT, CIRCLE-4(2)(1) [with total income Rs. 15 Lakh &amp; above]</td>
<td>ADDL/JT. CIT, RANGE-4(2)</td>
<td>PR. CIT/CIT, B'LURU-1</td>
<td>CCIT, B'LURU-1</td>
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<tr>
<td>560076</td>
<td>ITO, WARD-4(3)(1)</td>
<td>DCIT/ACIT, CIRCLE-4(3)(1) [with total income Rs. 20 Lakh &amp; above]</td>
<td>ADDL/JT. CIT, RANGE-4(3)</td>
<td>PR. CIT/CIT, B'LURU-5</td>
<td>CCIT, B'LURU-2</td>
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<tr>
<td>560034, &amp; 560095</td>
<td>ITO, WARD-4(3)(2)</td>
<td>DCIT/ACIT, CIRCLE-5(2)(1) [with total income Rs. 20 Lakh &amp; above]</td>
<td>ADDL/JT. CIT, RANGE-5(2)</td>
<td>PR. CIT/CIT, B'LURU-6</td>
<td>CCIT, B'LURU-2</td>
</tr>
<tr>
<td>560078 [Alphabets 'A' to 'M']</td>
<td>ITO, WARD-4(3)(3)</td>
<td>DCIT/ACIT, CIRCLE-6(2)(1) [with total income Rs. 20 Lakh &amp; above]</td>
<td>ADDL/JT. CIT, RANGE-6(2)</td>
<td>PR. CIT/CIT, B'LURU-6</td>
<td>CCIT, B'LURU-2</td>
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<td>560068, &amp; 560102</td>
<td>ITO, WARD-4(3)(4)</td>
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<td>560083, 560099, 560105, 562107, 562125, &amp; 560078 [Alphabets 'N' to 'Z']</td>
<td>ITO, WARD-4(3)(5)</td>
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<td>560002 [Alphabets 'A' to 'L']</td>
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<tr>
<td>560002 [Alphabets 'M' to 'Z']</td>
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<td>560004, &amp; 560009</td>
<td>ITO, WARD-5(2)(3)</td>
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<td>560018, 560019, &amp; 560026</td>
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<td>560028, &amp; 560050</td>
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<td>560086, &amp; 560096</td>
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<td>560057, &amp; 560058</td>
<td>ITO, WARD-6(2)(3)</td>
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<td>560006, 560012, 560013, 560014, 560015, 560022, &amp; 560031</td>
<td>ITO, WARD-6(2)(4)</td>
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<td>560073, 560088, 560089, 560090, 560091, 561101, 562111, 562127, 562131, 562132, &amp; 562162</td>
<td>ITO, WARD-6(2)(5)</td>
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<td>560024, &amp; 560032</td>
<td>ITO, WARD-6(3)(1)</td>
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<td>560080, 560092, &amp; 560094</td>
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<td>560054, 560065, 560097, &amp; 560106</td>
<td>ITO, WARD-6(3)(3)</td>
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<td>560063, 560064, 560101, 560300, 561203, 562110, 562129, 562130, 562135, 562149, 562157, 561204, 561205, &amp; 562163</td>
<td>ITO, WARD-6(3)(4)</td>
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<tr>
<td>All Non-Company cases of Chikkaballapur District</td>
<td>ITO, WARD-1, Chikkaballapur</td>
<td>DCIT/ACIT, CIRCLE-6(3)(1) [with total income Rs. 20 Lakh &amp; above]</td>
<td>ADDL/JT. CIT, RANGE-6(3)</td>
<td>PR. CIT/CIT, B'LURU-6</td>
<td>CCIT, B'LURU-2</td>
</tr>
</tbody>
</table>
NOTIFICATION

In exercise of the powers conferred by sub-sections (1) and (2) of section 120 of the Income Tax Act, 1961 (43 of 1961), and in accordance with Notification Number S.O. 2793(E) dated 30th October, 2014, of Government of India, Central Board of Direct Taxes, published in the Gazette of India, Extra-Ordinary, Part-II, Section 3 (ii), dated 30th October, 2014, [Notification No. 55 /2014/F. No. 187/39/2014 (ITA.I)] and all other powers enabling him in this behalf, the Commissioner of Income-tax (TDS), Bangalore, hereby:-

a) directs that the Additional Commissioners of Income-tax / Joint Commissioners of Income-tax specified in the Schedule - A to C annexed hereto, having their headquarters at the places specified in the Schedule - A to C respectively, shall exercise the powers and perform the functions in respect of such cases or classes of cases specified in the Schedule, of such persons or classes of persons being residents or not ordinarily residents in India as per section 6 of the Income-tax Act, 1961 and as specified in the said Schedule, in such territorial areas specified in the corresponding entries in the said Schedule, in respect of all persons mentioned in the Schedule and all powers and functions mentioned in column (6) of the CBDT’s Notification dated 30.10.2014, mentioned above;

b) authorises the Additional Commissioners of Income-tax / Joint Commissioners of Income-tax specified in the said Schedule - A to C, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such cases or classes of cases specified in the Schedule, of such persons or classes of persons specified in the Schedule, in such territorial areas specified in the corresponding entries in the Schedule - A to C, in respect of all persons mentioned in the Schedule and all powers and functions mentioned in column (6) of the CBDT’s Notification dated 30.10.2014, mentioned above;

c) authorises the Additional Commissioners of Income-tax / Joint Commissioners of Income-tax referred to in clauses (a) and (b) of this notification, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such specified area or persons or classes of persons or cases or classes of cases and powers and functions, in respect of which such Additional Commissioners of Income-tax or Joint Commissioners of Income-tax are authorised by the Commissioner of Income-tax (TDS), Bangalore; and
directs that the Tax Recovery Officer specified in Schedule-D annexed hereto, having headquarter at the place specified in the said Schedule-D, shall exercise the powers and perform the functions of Tax Recovery Officer in respect of such cases or classes of cases specified in the Schedule, of such persons or classes of persons being residents or not ordinarily residents in India as per section 6 of the Income-tax Act, 1961 and as specified in the said Schedule, in such territorial areas specified in the Schedule, in respect of all persons coming under the jurisdiction of the Commissioner of Income-tax (TDS), Bangalore.

(2) This notification shall come into force with effect from the 15th day of November, 2014.

**SCHEDULE**

In the State of Karnataka:--

(a) 1) All persons who are responsible for deduction of tax at source or collection of tax at source and residing or having principal place of business or having registered office or located in the territorial area of Bangalore Rural and Bangalore Urban Districts, whose name starts with any of the English letter of Alphabet A or B or C or D or E or F or G or H or whose name starts with any numerical or signs; and

2) all cases of persons who are responsible for deduction of tax at source or collection of tax at source and residing or having principal place of business or having registered office or located in the territorial area of Ramnagaram, Mysore, Mandya, Hassan, Chikmagalur, Chamarajanagar and Kodagu Districts.

(b) 1) All persons who are responsible for deduction of tax at source or collection of tax at source and residing or having principal place of business or having registered office or located in the territorial area of Bangalore Rural and Bangalore Urban Districts, whose name starts with any of the English letter of Alphabet I or J or K or L or M or N or O or P or Q; and

2) all cases of persons who are responsible for deduction of tax at source or collection of tax at source and residing or having principal place of business or having registered office or located in the territorial area of Kolar, Chickaballapura, Tumkur Districts.

(c) 1) All persons who are responsible for deduction of tax at source or collection of tax at source and residing or having principal place of business or having registered office or located in the territorial area of Bangalore Rural and Bangalore Urban Districts, whose name starts with any of the English letter of Alphabet R or S or T or U or V or W or X or Y or Z; and

2) all other cases coming under the jurisdiction of the Commissioner of Income Tax (TDS), Bangalore, which are not specifically assigned in item (a) or (b) above.
JURISDICTION OF TDS RANGES

SCHEDULE-A

Jurisdiction of TDS Range-1, Bangalore:

Headquarters – Bangalore.

The Additional Commissioner of Income-tax/Joint Commissioner of Income-tax shall exercise concurrent jurisdiction with all the Assessing Officers of the Range, subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax / Chief Commissioner of Income-tax / Commissioner of Income-tax in respect of the cases specified in the item (a) of the schedule.

SCHEDULE-B

Jurisdiction of TDS Range-2, Bangalore:

Headquarters – Bangalore.

The Additional Commissioner of Income-tax/Joint Commissioner of Income-tax shall exercise concurrent jurisdiction with all the Assessing Officers of the Range, subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax/ Chief Commissioner of Income-tax / Commissioner of Income-tax in respect of the cases specified in the item (b) of the schedule.

SCHEDULE-C

Jurisdiction of TDS Range-3, Bangalore:

Headquarters – Bangalore.

The Additional Commissioner of Income-tax/Joint Commissioner of Income-tax shall exercise concurrent jurisdiction with all the Assessing Officers of the Range, subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax/ Chief Commissioner of Income-tax / Commissioner of Income-tax in respect of all cases of persons mentioned in item (c) of the Schedule.

SCHEDULE-D

Jurisdiction of Tax Recovery Officer:

Headquarters – Bangalore.

The Tax Recovery Officer shall exercise the powers of collection and recovery of all amounts due under all Direct Tax enactments from persons within the jurisdiction of the Assessing Officers of the Commissioner of Income-tax (TDS), Bangalore, or in respect of properties situated within the
territorial jurisdiction of the Assessing Officers of the Commissioner of Income-tax (TDS), Bangalore, as per the provisions of the respective Direct Tax Acts and Rules there under.

Explanations:

For the purposes of this Notification:

1) The Income-tax authorities referred to in the Schedule-A to D of this notification shall not exercise powers and perform functions, which have specifically been assigned through separate notification(s), to an Income-tax authority having designation other than those mentioned in the said Schedule-A to D.

Sd/-
(SANJAI KUMAR VERMA)
Commissioner of Income-tax (TDS),
Bangalore.

Copy to:
1. The Chief Commissioner of Income-tax (CCA), Bangalore;
2. The Chief Commissioner of Income-tax-1/2, Bangalore/ Panaji;
3. The Chief Commissioner of Income-tax (TDS), Bangalore;
4. The Director General of Income-tax (Inv.), Bangalore;
5. The Principal Commissioner/ Commissioner of Income tax, Bangalore- 1/2/3/4/5/6/7;
6. The Principal Commissioner/ Commissioner of Income tax (Central), Bangalore;
7. The Principal Commissioner/ Commissioner of Income tax, Mysore/Belgaum/Hubli/Panaji/Mangalore/Gulbarga/Davanagere;
8. The Commissioner of Income-tax (Admn. & CO)/(Judicial)/(Exemption)//(LTU)/(Audit) (International Taxation)/(TP)/(ITAT)-I/II/III/CPC, Bangalore;
9. The Director of Income-tax-(Inv.), Bangalore/Panaji/(Intelligence), Bangalore; and
10. All TDS Range Heads of CIT (TDS), Bangalore / Panaji.
11. The Notice Board.

(PRAKASH V. TANVASHI)
Income-tax Officer (TDS)(Tech)-I,
For Commissioner of Income-tax (TDS),
Bangalore
In exercise of the powers conferred by sub-section (1) and (2) of section 120 of the Income-tax Act, 1961 (43 of 1961) and Notification No. 52/2014 dated 22.10.2014 read with Notification No.65/2014 dated 13.11.2014 in F.No, 187/38/2014(ITA.I) issued by the Central Board of Direct Taxes under sub-sections (1) and (2) of section 120 of the I. T. Act, 1961 [S.O.No.2754(E) published in the Gazette of India, Extraordinary Part-II, Section 3(ii) on 22.10.2014 and SO No._________ published in Gazette of India Extraordinary Part II, Section 3(ii) on _______ and in supersession of all previous orders on this subject excluding orders u/s 127 of the Income-Tax Act, 1961 assigning jurisdiction over any case to any other Assessing Officer, the Commissioner of Income-tax (Exemptions), Bengaluru (Bangalore) hereby direct that:

(a) the Addl./Joint Commissioners of Income-tax having their headquarters at the places specified in Column 2 of Schedule to this order, shall perform all the functions of Addl./Joint Commissioners under the Income-Tax Act, 1961 (43 of 1961) in respect of such area or persons or classes of persons or incomes or classes of income or cases or classes of cases, specified in the corresponding entries in Columns 3 and 4 respectively of the Schedule to this order.

(b) the Tax Recovery Officer having headquarters at the place specified in Column 2 of Schedule to this order, shall perform all the functions of Tax Recovery Officer under the Income-Tax Act, 1961 (43 of 1961) in respect of such area or persons or classes of persons or incomes or classes of income or cases or classes of cases, specified in the corresponding entries in Columns 3 and 4 respectively of the Schedule to this order.

This order shall take effect from 15-11-2014

Sd/-

[K.KRISHNA RAO]
COMMISSIONER OF INCOME-TAX (EXEMPTIONS)
BENGALURU.
(BANGALORE).

SCHEDULE

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Designation of Income Tax Authorities (with headquarters)</th>
<th>Territorial Jurisdiction</th>
<th>Cases or classes of cases</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Addl./Joint Commissioner of Income-tax,</td>
<td>(i) Revenue Districts of Bangalore Urban, Bangalore Rural, Mysore, Hassan, Tumkur,</td>
<td>(i) All cases of persons within the territorial jurisdiction as mentioned in the corresponding entry in Column No.(3) of</td>
</tr>
<tr>
<td>Exemptions Range, Bangalore, Bangalore (Bengaluru)</td>
<td>Kolar, Mandya, Chamrajnagar, Chickballapur, Chickmagalur, Ramanagara and Kodagu in the State of Karnataka</td>
<td>(i) All the Revenue Districts in the States of Karnataka &amp; Goa</td>
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<tr>
<td>(ii) All Revenue Districts in the States of Karnataka and Goa.</td>
<td>(ii) All cases of persons within the territorial jurisdiction as mentioned in the corresponding entry in Column No.(3) of this Schedule and claiming exemption u/s 13A and u/s 13B of the Income-tax Act, 1961.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Addl./Joint Commissioner of Income-tax, Exemptions Range, Hubli, Hubli (Hubballi.)</td>
<td>Revenue Districts of Belgaum, Gulbarga, Yadgir, Dakshina Kannada, Uttara Kannada, Dharwad, Davangere, Udupi, Haveri, Shimoga, Gadag, Koppal, Chitradurga, Bijapur, Bagalkot, Raichur, Bidar, Bellary in the State of Karnataka and Revenue Districts of North Goa and South Goa in the State of Goa.</td>
<td>All cases of persons within the territorial jurisdiction as mentioned in the corresponding entry in Column No.(3) of this Schedule and claiming exemption under clauses (21), (22), (22A), (22B), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46) and (47) of section 10, section 11 and section 12 of the Income-tax Act, 1961.</td>
<td></td>
</tr>
<tr>
<td>3. Tax Recovery Officer (Exemptions), Bangalore, Bangalore (Bengaluru)</td>
<td>(i) All the Revenue Districts in the States of Karnataka &amp; Goa</td>
<td>(i) All cases of persons within the territorial jurisdiction as mentioned in the corresponding entry in Column No.(3) of this Schedule and claiming exemption under clauses (21), (22), (22A), (22B), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46) and (47) of section 10, section 11 and section 12 of the Income-tax Act, 1961.</td>
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</table>
(ii) All the Revenue Districts in the States of Karnataka & Goa

(ii) All cases of persons within the territorial jurisdiction as mentioned in the corresponding entry in Column No.(3) of this Schedule and claiming exemption u/s 13A and u/s 13B of the Income-tax Act, 1961.

This order shall take effect from 15-11-2014.

Sd/-

[K.KRISHNA RAO]

COMMISSIONER OF INCOME-TAX (EXEMPTIONS)
BENGALURU (BANGALORE)

Copy to:

i) CCIT(Exemption), Delhi
ii) Pr. CCIT(CCA), Karnataka & Goa Region
iii) DGIT HRD & Logistics, New Delhi
iv) DGIT System, New Delhi
v) Director, ITA-I, CBDT, New Delhi
vi) All CCsIT & Cslt, Karnataka & Goa region
vii) DGIT Investigation, Intelligence & Crim. Inv., Legal & Research, Karnataka & Goa Region
viii) Addl.CIT(Hq)(Tech), Karnataka & Goa region
ix) Addl.CIT/JCIT(Exemptions), Charge of CIT(Exemptions)
x) The AD(OL) for immediate circulation of Hindi Version
xi) All Recognized Associations, New Delhi
xii) Notice Board

(SUDHA S. PRASAD)
Income Tax Officer (HQ)
O/o Commissioner of Income-tax (Exemptions),
Bengaluru.
NOTIFICATION

New Delhi, dated the 12th November, 2014.

S.O. 2885 (E).—In exercise of powers conferred by sub-sections (1) and (2) of section 120 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following amendments to the following notifications of the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, namely:-

(i) in the notification number S.O. 1615(E), dated the 26th September, 2006 published in the Gazette of India (Extraordinary), Part II, Section 3, Sub-section (ii), in the Schedule, in column (4), for the portion beginning with the words “All cases assigned” and ending with the words and brackets “Chief Commissioner of Income-tax-II, Bangalore (other than revenue district of Kolar) ”, the following shall be substituted, namely:-

“All cases assigned under section 127 of the Income-tax Act, 1961 (43 of 1961) and which are presently under the jurisdiction of Chief Commissioner of Income-tax, Bangalore-I (other than the districts of Ramanagar, Kolar, Mysore, Chamarajanagar, Mandya, Hassan, Chikkamagalur, and Kodagu) and Chief Commissioner of Income-tax, Bangalore-II (other than the districts of Chikballapur, Tumkur, Davanagere, Shimoga, Haveri, Chitradurga, Gulbarga, Bidar, Raichur, Yadgir, Bellary and Koppal); Principal Commissioner of Income-tax/Commissioner of Income-tax, Bangalore-I; Commissioner of Income-tax (TDS), Bangalore (other than the districts of Kolar, Chikballapur, Ramanagar, Mysore, Mandya, Hassan, Tumkur, Chikmagalur, Chamarajanagar and Kodagu); Principal Commissioner/ Commissioner of Income-tax (Central), Bangalore; and Commissioner of Income-tax (International Taxation), Bangalore”;

(ii) in the notification number S.O. 2022(E), dated the 30th November, 2007 published in the Gazette of India (Extraordinary), Part II, Section 3, Sub-section (ii), in the Schedule, in column (4), for the portion beginning with the words “All cases assigned” and ending with the words and figures “Chennai-I and II”, the following shall be substituted, namely:-

“All cases assigned under section 127 of the Income-tax Act, 1961 (43 of 1961) and which are presently under the jurisdiction of Chief Commissioner(s) of Income-tax, Chennai-1, 2, and 3 and Chief Commissioner of Income-tax, Chennai-4 (other than the districts of Cuddalore & Villupuram in the State of Tamilnadu and Union Territory of Puducherry); Commissioner of Income-tax (TDS), Chennai (other than the districts of Cuddalore & Villupuram in the State of Tamilnadu and Union Territory of Puducherry); Principal Commissioner(s)/ Commissioner(s) of Income-tax (Central)-1 and 2, Chennai; and Commissioner of Income-tax (International Taxation), Chennai”;

(iii) in the notification number S.O. 739(E), dated the 27th March, 2008, published in the Gazette of India (Extraordinary), Part II, Section 3, Sub-section (ii), in the Schedule, in column (4), for the portion beginning with the words “All cases assigned” and ending with the words in brackets “and Director of Income-tax (International Taxation)”, the following shall be substituted, namely:-
"All cases assigned under section 127 of the Income-tax Act, 1961 (43 of 1961) and which are presently under the jurisdiction of Chief Commissioner(s) of Income Tax, Mumbai-1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11; Chief Commissioner of Income Tax (TDS), Mumbai; Chief Commissioner(s) of Income Tax-Central-1 & Central-2, Mumbai and Commissioner(s) of Income-tax (International Taxation)-1 to 4, Mumbai";
NOTIFICATION

In exercise of the powers conferred by sub-sections (1) and (2) of section 120 of the Income Tax Act, 1961 (43 of 1961), and in accordance with Notification Number S.O. 2752(E), dated the 22nd October, 2014, of Government of India, Central Board of Direct Taxes, published in the Gazette of India, Extra-Ordinary, Part-II, Section 3 (ii), dated the 22nd October, 2014, [Notification No. 50/2014/F. No. 187/38/2014 (ITA-I)] and all other powers enabling him in this behalf, the Commissioner of Income-tax, Mysuru, hereby:

a) directs that the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax specified in Schedule-A to C annexed hereto, having their headquarters at the places specified in the said Schedule-A to C respectively, shall exercise the powers and perform the functions in respect of such cases or classes of cases specified in the Schedule, of such persons or classes of persons being residents or not ordinarily residents in India as per section 6 of the Income-tax Act, 1961 and as specified in the said Schedule, in such territorial areas specified in the corresponding entries in Schedule-A to C, in respect of all incomes or classes of incomes thereof;

b) authorises the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax specified in the said Schedule-A to C, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such cases or classes of cases specified in the said Schedule-A to C, of such persons or classes of persons specified in the Schedule, in such territorial areas specified in the corresponding entries in Schedule-A to C, in respect of all incomes or classes of income thereof;

c) authorises the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax referred to in clauses (a) and (b) of this notification, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such specified area or persons or classes of persons or incomes or classes of incomes or cases or classes of cases, in respect of which such Additional Commissioners of Income-tax or Joint Commissioners of Income-tax are authorised by the Principal Commissioner of Income-tax/ Commissioner of Income-tax, Mysuru; and
d) directs that the Tax Recovery Officer specified in Schedule-D annexed hereto, having headquarter at the place specified in the said Schedule-D, shall exercise the powers and perform the functions of Tax Recovery Officer in respect of such cases or classes of cases specified in the Schedule, of such persons or classes of persons being residents or not ordinarily residents in India as per section 6 of the Income-tax Act, 1961 and as specified in the said Schedule, in such territorial areas specified in the Schedule, in respect of all incomes or classes of incomes thereof.

(2) This notification shall come into force with effect from the 15th day of November, 2014.

**SCHEDULE**

In the State of Karnataka:--

(a) all cases of persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956, having their registered office or principal place of business within the territorial areas falling in Mysuru, Chamarajanagar, Mandya, Hassan, Chikkamagaluru, and Kodagu Revenue Districts;

(b) all cases of persons being individuals, being managing director or director or manager or secretary in the companies mentioned in item (a) above and residing within the territorial areas falling in Mysuru, Chamarajanagar, Mandya, Hassan, Chikkamagaluru, and Kodagu Revenue Districts;

(c) all cases of persons other than companies, deriving income from sources other than income from business or profession and residing within the city or urban agglomeration areas of Mysuru, Chamarajanagar, Mandya, Hassan, Chikkamagaluru, and Kodagu Revenue Districts;

(d) all cases of persons other than companies, deriving income from business or profession and having principal place of business within the city or urban agglomeration areas of Mysuru, Chamarajanagar, Mandya, Hassan, Chikkamagaluru, and Kodagu Revenue Districts;
(e) all cases of persons being individuals, other than the cases mentioned at item (b) above and similar cases falling under the jurisdiction of Principal Commissioner/Commissioner of Income-tax, Mysuru residing within the territorial area of Mysuru, Chamarajanagar, Mandya, Hassan, Chikkamagaluru, and Kodagu Revenue Districts; and having source of income from 'Salary'.

**JURISDICTION OF RANGES**

**SCHEDULE-A**

**Jurisdiction of Range-1, Mysuru**

The Additional Commissioner of Income-tax / Joint Commissioner of Income-tax will exercise concurrent jurisdiction with all the Assessing Officers of the Range, subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax/ Chief Commissioner of Income-tax/ Principal Commissioner of Income-tax;

(i) All cases of persons mentioned in item (a), (b), (c), (d) and (e) of the schedule falling within the parts of territorial areas of Mysuru city or city agglomeration area comprising of areas situated to the right side of:

"Bengaluru – Mysuru Road commencing from the starting point of Mysuru City Urban agglomeration area moving southwards, passing through the Arch Entrance in Bengaluru – Mysuru Road, Sawday Road, K. T. Street, Irwin Road, Vishweshwariah Circle, continuing in Sayyajirao Road passing through K R Circle and Basaveshwara Circle, continuing in Chamaraja Double Road passing through Ramaswamy Circle and ending at Nanjangud Railway Line Junction Point, Railway Line running towards Nanjangud upto H. D Kote Road intersecting point and thereafter continuing in the H.D. Kote Road ending with the city urban agglomeration area";

(ii) All cases of persons mentioned in item (a), (b), (c), (d) and (e) of the schedule falling within the territorial areas of Chamarajanagar Revenue District; and

(iii) All cases of persons mentioned in item (a), (b), (c), (d) and (e) of the schedule falling within the territorial areas of T. Narasipura, H.D. Kote, Hunsur and Periyapatna Revenue Taluks.
SCHEDULE-B
Jurisdiction of Range-2, Mysuru:

The Additional Commissioner of Income-tax / Joint Commissioner of Income-tax will exercise concurrent jurisdiction with all the Assessing Officers of the Range, subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax/ Chief Commissioner of Income-tax/ Principal Commissioner of Income-tax/ Commissioner of Income-tax;

(i) All cases of persons mentioned in item (a), (b), (c), (d) and (e) of the schedule falling within the parts of territorial areas of Mysuru city or city agglomeration area comprising of:

Left side of Bengaluru – Mysuru Road commencing from the starting point of Mysuru City Urban agglomeration area moving southwards, passing through the Arch Entrance in Bengaluru – Mysuru Road, Sawday Road, K. T. Street, Irwin Road, Vishweshwariah Circle, continuing in Sayyajirao Road passing through K R Circle and Basaveshwar Circle, continuing in Chamaraja Double Road passing through Ramswamy Circle and ending at Nanjangud Railway Line Junction Point, Railway Line running towards Nanjangud upto H. D Kote Road intersecting point and thereafter continuing in the H.D. Kote Road ending with the city urban agglomeration area;

(ii) All cases of persons mentioned in item (a), (b), (c), (d) and (e) of the schedule falling within the territorial areas of Mandya Revenue District; and

(iii) All cases of persons mentioned in item (a), (b), (c) and (d) of the schedule falling within the territorial areas of K R Nagar and Nanjangud Revenue Taluks and part of Mysuru Revenue Taluk other than the areas assigned to any other Assessing Officer.
SCHEDULE-C

Jurisdiction of Hassan Range, Hassan:

The Additional Commissioner of Income-tax / Joint Commissioner of income-tax will exercise concurrent jurisdiction with all the Assessing Officers of the Range, subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax/ Chief Commissioner of Income-tax/ Principal Commissioner of Income-tax/ Commissioner of Income-tax.

All cases of persons mentioned in item (a), (b), (c), (d) and (e) of the Schedule falling within the areas of Chikkmagaluru, Hassan and Kodagu Revenue Districts.

SCHEDULE-D

Jurisdiction of Tax Recovery Officer, Mysuru:

The Tax Recovery Officer, Mysuru will exercise powers of collection and recovery of all amounts due under all Direct Tax enactments from persons within the jurisdiction of the Assessing Officers of the Principal Commissioner of Income Tax, Mysuru or in respect of properties situated within the territorial jurisdiction of the Assessing Officer of the Principal Commissioner of Income Tax, Mysuru as per the provisions of the respective Direct Tax Acts and Rules there under.

( M TIRUMALA KUMAR )
Commissioner of Income-tax, Mysuru.

Copy for information to:

1. The Principal Chief Commissioner of Income Tax, Karnataka & Goa, Bengaluru.
2. The Chief Commissioner of Income Tax-1, Bengaluru.
5. The Chief Commissioner of Income Tax (International Taxation), South Zone, Bengaluru.
6. The Chief Commissioner of Income Tax, Panaji
7. The Director General of Income Tax(Inv.), Bengaluru.
9. The Commissioner of Income Tax,
   Belgaoni/Panaji/Mangaluru/Hubballi/Gulbarga/Davanagere
11. The Director of Income Tax (Inv.), Bengaluru/Panaji/(Intelligence), Bengaluru;
12. The Commissioner of Income-tax(Appeals), Mysuru; and
13. All the Range Heads under Mysuru Charge.

( M TIRUMALA KUMAR )
Commissioner of Income-tax, Mysuru.
NOTIFICATION

In exercise of the powers conferred by sub-sections (1) and (2) of section 120 of the Income Tax Act, 1961 (43 of 1961), and in accordance with Notification Number S.O. 2752(E) dated the 22nd October, 2014, of Government of India, Central Board of Direct Taxes, published in the Gazette of India, Extra-Ordinary, Part-II, Section 3 (ii), dated the 22nd October, 2014, [Notification No. 50 /2014/F. No. 187/38/2014 (ITA.I)] and all other powers enabling him in this behalf, the Principal Commissioner / Commissioner of Income-tax, Davangere, hereby:

a) Directs that the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax specified in Schedule-A to C annexed hereto, having their headquarters at the places specified in the said Schedule-A to C respectively, shall exercise the powers and perform the functions in respect of such cases or classes of cases specified in the Schedule, of such persons or classes of persons being residents or not ordinarily residents in India as per section 6 of the Income-tax Act, 1961 and as specified in the said Schedule, in such territorial areas specified in the corresponding entries in Schedule-A to C, in respect of all incomes or classes of incomes thereof;

b) Authorises the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax specified in the said Schedule-A to C, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such cases or classes of cases specified in the said Schedule-A to C of such persons or classes of persons specified in the Schedule, in such territorial areas specified in the corresponding entries in Schedule-A to C, in respect of all incomes or classes of income thereof;

c) Authorises the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax referred to in clauses (a) and (b) of this notification, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such specified area
or persons or classes of persons or incomes or classes of incomes or cases or classes of cases, in respect of which such Additional Commissioners of Income-tax or Joint Commissioners of Income-tax are authorised by the Principal Commissioner/ Commissioner of Income-tax, Davangere; and

d) Directs that the Tax Recovery Officer specified in Schedule-D annexed hereto, having headquarter at the place specified in the said Schedule-D, shall exercise the powers and perform the functions of Tax Recovery Officer in respect of such cases or classes of cases specified in the Schedule, of such persons or classes of persons being residents or not ordinarily residents in India as per section 6 of the Income-tax Act, 1961 and as specified in the said Schedule, in such territorial areas specified in the Schedule, in respect of all incomes or classes of incomes thereof.

(2) This notification shall come into force with effect from the 15th day of November, 2014.

SCHEDULE-I

In the State of Karnataka:--

(a) all cases of persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956, having their registered office or principal place of business in the Davangere, Shimoga, Haveri & Chitradurga Districts.

(b) all cases of persons being individuals, being managing director or director or manager or secretary in the companies mentioned in item (a) above and residing within the territorial area of Davangere, Shimoga, Haveri & Chitradurga Districts;

(c) all cases of persons other than companies, deriving income from sources other than income from business or profession and residing within the territorial area of Davangere, Shimoga, Haveri & Chitradurga Districts, excluding cases of charitable and religious trusts/organizations/assessees claiming exemption under sections 10(23C), 11, 12, etc.

(d) all cases of persons other than companies, deriving income from business or profession and having principal place of business within the territorial area of Davangere, Shimoga, Haveri & Chitradurga Districts;
(e) all cases of persons being individuals, other than the cases mentioned at item (b) above and similar cases falling under the jurisdiction of Principal Commissioner/ Commissioner of Income-tax, Davangere, residing within the territorial area of Davangere, Shimoga, Haveri & Chitradurga Districts; and having principal source of income from 'Salary' (including pensioners).

JURISDICTION OF RANGES

SCHEDULE-A

Jurisdiction of Range-1, Davangere

The Additional Commissioner of Income-tax/Joint Commissioner of Income-tax shall exercise concurrent jurisdiction with all the Assessing Officers of the Range-1, Davangere, subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax/ Chief Commissioner of Income-tax /Principal Commissioner/ Commissioner of Income-tax, in respect of the following:-

- all cases mentioned in item (a) to item (e) of the Schedule-I within the territorial areas of Davangere Taluk or City or urban agglomeration areas of the Davanagere city;

SCHEDULE-B

Jurisdiction of Range-2, Davangere

The Additional Commissioner of Income-tax/Joint Commissioner of Income-tax shall exercise concurrent jurisdiction with all the Assessing Officers of the Range-2, Davangere, subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax/ Chief Commissioner of Income-tax /Principal Commissioner/ Commissioner of Income-tax in respect of the following:-

- all cases mentioned in item (a) to item (e) of the Schedule-I within the territorial areas of Channagiri, Honnali, Harihar, Harapanahalli & Jagalur Taluks of Davangere Revenue District; and territorial areas of Chitradurga & Haveri Revenue Districts.
SCHEDULE-C

Jurisdiction of Shimoga Range

The Additional Commissioner of Income-tax/Joint Commissioner of Income-tax shall exercise concurrent jurisdiction with all the Assessing Officers of the Range, subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax/ Chief Commissioner of Income-tax / Principal Commissioner/ Commissioner of Income-tax in respect of the following:

- all cases mentioned in item (a) to item (e) of the Schedule-I within the territorial areas of Shimoga Revenue District

SCHEDULE-D

Jurisdiction of Tax Recovery Officer, Davangere

The Tax Recovery Officer, Davangere, will exercise powers of collection and recovery of all amounts due under all Direct Tax enactments from persons within the jurisdiction of the Assessing Officers of the Principal Commissioner/Commissioner of Income-tax, Davangere or in respect of properties situated within the territorial jurisdiction of the Assessing Officers of the Principal Commissioner/Commissioner of Income-tax Davangere as per the provisions of the respective Direct Tax Acts and Rules there under.

Explanations:

For the purposes of this Notification:

(1) “residing” means:-
   (a) in case of an individual, the place of residence, unless otherwise provided in this Notification;
   (b) in the case of an Hindu Undivided Family, the place of residence of the Karta; and
   (c) in the case of a firm or an association of persons or a body of individual or a local authority and all other artificial juridical persons other than companies, the place where the head office is located.
(d) In the case of companies registered under the Companies Act, 2013 or under the Companies Act, 1956, the place where their registered office or principal place of business is located.

(2) The “return of income” means:

(a) where the assessment of only one assessment year is pending on 1st April, 2014 or on 1st April of the subsequent assessment year, the return of the said assessment year;

(b) where the assessments of more than one assessment years are pending as on 1st April, 2014 or on 1st April of the subsequent assessment year, the return showing the highest total income or loss among returns of the pending assessment years;

(c) where no assessment is pending on 1st April, 2014 or on 1st April of subsequent assessment year, the return of the latest assessment year for which the assessment has been made.

(3) The “alphabet” means:

(a) the fifth character of the PAN;

(b) the second letter in the “alphabet” means the second letter appearing in the name of the assessee;

(c) in cases of companies whose name begins with any of the numerical(s) (hereinafter “numeric companies”), the Principal Commissioner/Commissioner of Income-tax who exercise the powers and perform the functions in respect of companies whose name begins with the alphabet which is same as that of the first alphabet of the number name of the numeric companies, shall exercise the powers and perform the functions in respect of those numeric companies.
This notification is issued by the Income-tax authority as "Principal Commissioner/ Commissioner of Income-tax, Davangere". The designation is to be understood as Principal Commissioner of Income-tax or Commissioner of Income-tax. Therefore, "Principal Commissioner/ Commissioner of Income-tax, Davangere" refers to an income tax authority, which could either be Principal Commissioner of Income-tax, Davangere, or Commissioner of Income-tax, Davangere.

The Income-tax authorities referred to in the Schedule-A to D of this notification shall not exercise powers and perform functions, which have specifically been assigned through separate notification(s), to an Income-tax authority having designation other than those mentioned in the said Schedule - A to D.

Sd/-

(S. RADHAKRISHNA)
Principal Commissioner of Income-tax/
Commissioner of Income-tax, Davangere.

Copy for information to:

1. The Principal Chief Commissioner of Income-tax, Karnataka & Goa, Bengaluru;
2. The Chief Commissioner of Income-tax-1/2, Bengaluru/ Panaji;
3. The Chief Commissioner of Income-tax (TDS), Bengaluru;
4. The Director General of Income-tax (Inv.), Bengaluru
5. The Principal Commissioner/Commissioner of Income tax, Bengaluru-2/3/4/5/6/7;
6. The Principal Commissioner/ Commissioner of Income tax (Central), Bengaluru
7. The Principal Commissioner/ Commissioner of Income tax, Mysuru /Belagavi / Hubballi / Panaji /Mangaluru / Kalburgi /Davanagere;
8. All Range Heads and Officers in the Davangere Charge.

(P S SRIDHAR)
Income Tax Officer(Tech.)
For Principal Commissioner of Income-tax/
Commissioner of Income-tax, Davangere.
OFFICE OF THE COMMISSIONER OF INCOME TAX
AAYAKAR BHAVAN SEDAM ROAD, GULBARGA - 585105.
Direct: 08472-260370 Fax:08472-260394.

NOTIFICATION

In exercise of the powers conferred by sub-sections (1) and (2) of section 120 of the Income Tax Act, 1961 (43 of 1961), and in accordance with Notification Number S.O. 2752(E). dated the 22nd October, 2014, of Government of India, Central Board of Direct Taxes, published in the Gazette of India, Extra-Ordinary, Part-II, Section 3 (ii), dated the 22nd October, 2014, [Notification No. 50/2014/F. No. 187/38/2014 (ITA.I)] and all other powers enabling him in this behalf, the Principal Commissioner / Commissioner of Income-tax, Gulbarga(Kalaburagi), hereby:

a) directs that the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax specified in Schedule-A to D annexed hereto, having their headquarters at the places specified in the said Schedule-A to D respectively, shall exercise the powers and perform the functions in respect of such cases or classes of cases specified in the Schedule, of such persons or classes of persons being residents or not ordinarily residents in India as per section 6 of the Income-tax Act, 1961 and as specified in the said Schedule, in such territorial areas specified in the corresponding entries in Schedule-A to D, in respect of all incomes or classes of incomes thereof;

b) authorises the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax specified in the said Schedule-A to D, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such cases or classes of cases specified in the said Schedule-A to D, of such persons or classes of persons specified in the Schedule, in such territorial areas specified in the corresponding entries in Schedule-A to D, in respect of all incomes or classes of income thereof;
c) authorises the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax referred to in clauses (a) and (b) of this notification, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such specified area or persons or classes of persons or incomes or classes of incomes or cases or classes of cases, in respect of which such Additional Commissioners of Income-tax or Joint Commissioners of Income-tax are authorised by the Principal Commissioner/ Commissioner of Income-tax, Gulbarga(Kalaburagi) and

d) directs that the Tax Recovery Officer specified in Schedule-E annexed hereto, having headquarter at the place specified in the said Schedule-E, shall exercise the powers and perform the functions of Tax Recovery Officer in respect of such cases or classes of cases specified in the Schedule, of such persons or classes of persons being residents or not ordinarily residents in India as per section 6 of the Income-tax Act, 1961 and as specified in the said Schedule, in such territorial areas specified in the Schedule, in respect of all incomes or classes of incomes thereof.

(2) This notification shall come into force with effect from the 15th day of November, 2014.

SCHEDULE

In the State of Karnataka:--

(a) all cases of companies, other than the cases falling under the jurisdiction of Commissioner of Income-tax(Exemption)registered under the Companies Act, 2013 or under any previous company law and having its registered office or principal place of business in the Ballari(Bellary), Bidar, Gulbarga(Gulbarga(Kalaburagi)), Koppal, Raichur, and Yadgir Revenue Districts,

(b) all cases of individuals being managing director or director or manager or secretary in the companies mentioned in item (a) above and residing within the territorial areas of the Bellary, Bidar, Gulbarga(Gulbarga(Kalaburagi)), Koppal, Raichur, and Yadgir Revenue Districts.
(c) all cases of persons other than companies, other than the cases falling under the jurisdiction of Commissioner of Income-tax(Exemption) deriving income from sources other than income from business or profession and residing within the territorial areas falling in the Ballary(Bellary), Bidar, Gulbarga(Kalaburagi), (Gulbarga) Koppal, Raichur, and Yadgir Revenue Districts,

(d) all cases of persons other than companies, other than the cases falling under the jurisdiction of Commissioner of Income-tax(Exemption) deriving income from business or profession and whose principal place of business is within the territorial areas falling in the Ballari(Bellary), Bidar, Gulbarga(Gulbarga(Kalaburagi)), Koppal, Raichur, and Yadgir Revenue Districts,

JURISDICTION OF RANGES

SCHEDULE-A

JURISDICTION OF SPECIAL RANGE, BELLARY (BALLARI)

The Additional/Joint Commissioner of Income-tax shall exercise the concurrent jurisdiction with all the Assessing Officers of the Charge of Principal Commissioner/Commissioner of Income-tax, Gulbarga(Kalaburagi) in respect of the persons /class of persons/class of income whose return of income pending as on 1st April, 2014 or as on 1st April of every subsequent assessment year shows total income or loss of an amount to be notified separately (or any other amount as may be stipulated from time to time by the Central Board of Direct Taxes or the Principal Chief Commissioner of Income-tax or the Chief Commissioner of Income-tax or the Principal Commissioner/Commissioner of Income-tax) within the jurisdiction assigned to the Assessing Officers of the charge; and notified under section 120 of the Income-tax Act, 1961 subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax/ Chief Commissioner of Income-tax / Principal Commissioner/Commissioner of Income-tax.

SCHEDULE-B

JURISDICTION OF BELLARY (BALLARI) RANGE, BELLARY (BALLARI)

The Additional Commissioner of Income-tax/Joint Commissioner of Income-tax shall exercise concurrent jurisdiction with all the Assessing Officers of the Range,
subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax/ Chief Commissioner of Income-tax /Principal Commissioner/ Commissioner of Income-tax in respect of the following:-
All cases mentioned in item (a), (b), (c) and (d) of the above Schedule in respect of cases falling in the territorial areas of Ballari(Bellary) and Koppal Revenue Districts.

**SCHEDULE-C**

**JURISDICTION OF GULBARGA(KALABURAGI) RANGE, GULBARGA (KALABURAGI)**
The Additional Commissioner of Income-tax/Joint Commissioner of Income-tax shall exercise concurrent jurisdiction with all the Assessing Officers of the Range, subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax/ Chief Commissioner of Income-tax / Principal Commissioner/ Commissioner of Income-tax in respect of the following:-
All cases mentioned in item (a), (b), (c) and (d) of the above Schedule in respect of cases falling in the territorial areas of Bidar, Gulbarga(Gulbarga(Kalaburagi)), and Yadgir Revenue Districts.

**SCHEDULE-D**

**JURISDICTION OF RAICHUR RANGE, RAICHUR:**
The Additional Commissioner of Income-tax/Joint Commissioner of Income-tax shall exercise concurrent jurisdiction with all the Assessing Officers of the Range, subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax/ Chief Commissioner of Income-tax / Principal Commissioner/ Commissioner of Income-tax in respect of the following:
All cases mentioned in item (a), (b), (c), and (d) of the above Schedule in respect of cases falling in the territorial areas of Raichur Revenue District.

**SCHEDULE-E**

**JURISDICTION OF TAX RECOVERY OFFICER, GULBARGA(KALABURAGI):**
The Tax Recovery Officer Gulbarga(Kalaburagi) will exercise powers of collection and recovery of all amounts due under all Direct Tax enactments from persons within the jurisdiction of the Assessing Officers of the Principal Commissioner/Commissioner of Income-tax, Gulbarga(Gulbarga(Kalaburagi)) or in
respect of properties situated within the territorial jurisdiction of the Assessing Officers of the Principal Commissioner/Commissioner of Income-tax, Gulbarga(Kalaburagi) as per the provisions of the respective Direct Tax Acts and Rules there under.

EXPLANATIONS:

For the purposes of this Notification :-

(1) "residing" means: -
   (a) in case of an individual, the place of residence, unless otherwise provided in this Notification;
   (b) in the case of an Hindu Undivided Family, the place of residence of the Karta; and
   (c) in the case of a firm or an association of persons or a body of individual or a local authority and all other artificial juridical persons other than companies, the place where the head office is located.

(2) The "return of income" means: -
   (a) where the assessment of only one assessment year is pending on 1st April, 2014 or on 1st April of the subsequent assessment year, the return of the said assessment year;
   (b) where the assessments of more than one assessment years are pending as on 1st April, 2014 or on 1st April of the subsequent assessment year, the return showing the highest total income or loss among returns of the pending assessment years;
   (c) where no assessment is pending on 1st April, 2014 or on 1st April of subsequent assessment year, the return of the latest assessment year for which the assessment has been made.

(3) The "alphabet" means:
   (a) the fifth character of the PAN or first letter appearing in the name of the assessee where no PAN exists

(4) This notification is issued by the Income-tax authority as "Commissioner of Income-tax, Gulbarga(Kalaburagi)". The designation is to be understood as Principal Commissioner of Income-tax or Commissioner of Income-tax. Therefore, "Principal Commissioner/ Commissioner of Income-tax,
"Gulbarga(Kalaburagi)" refers to an income tax authority, which could either be Principal Commissioner of Income-tax, Gulbarga(Kalaburagi), or Commissioner of Income-tax, Gulbarga(Kalaburagi).

(5) The Income-tax authorities referred to in the Schedule-A to D of this notification shall not exercise powers and perform functions in respect of persons which have specifically been assigned through separate notification(s), to an Income-tax authority having designation other than those mentioned in the said Schedule-A to D.

Sd/-
(K.GANESAN)
Commissioner of Income-tax,
Gulbarga (Kalaburagi).

Copy for information to:
1. The Principal Chief Commissioner of Income-tax, Karnataka & Goa, Bengaluru;
2. The Chief Commissioner of Income-tax-1/2, Bengaluru/ Panaji;
3. The Chief Commissioner of Income-tax (TDS), Bengaluru;
4. The Director General of Income-tax (Inv.), Bengaluru
5. The Principal Commissioner/ Commissioner of Income tax, Bengaluru-1/2/3/4/5/6/7;
6. The Principal Commissioner/ Commissioner of Income tax (Central), Bengaluru
7. The Principal Commissioner/ Commissioner of Income tax, Mysuru/ Belagavi/ Hubballi/ Panaji/ Mangaluru/ Davanagere;
8. The Range Heads in Gulbarga/ Raichur/ Bellary.
10. The Notice board.
11. The File.

(G.T.SHASHI)
Income-tax Officer (Tech)
Commissioner of Income-tax,
Gulbarga (Kalaburagi).
NOTIFICATION

In exercise of the powers conferred by Sub-section (1) of Section 120 of the Income Tax Act, 1961 (43 of 1961) and in accordance with Notification Number S.O.2752(E) dated 22nd October, 2014, of Government of India, Central Board of Direct Taxes, published in the Gazette of India, Extra-Ordinary, Part-II, Section 3 (ii), dated the 22nd October, 2014, [Notification No.50/2014/F.No.187/38/2014(ITA.I)] and all other powers enabling him in this behalf, the Commissioner of Income Tax, Panaji, hereby:

a) directs that the Additional Commissioners of Income Tax or Joint Commissioners of Income Tax specified in Schedule - A to D annexed hereto, having their headquarters at the places specified in the said Schedule - A to D respectively, shall exercise the powers and perform the functions in respect of such cases or classes of cases specified in the Schedule, of such persons or classes of persons being residents or not ordinarily residents in India as per Section 6 of the Income-tax Act, 1961 and as specified in the said Schedule, in such territorial areas specified in the corresponding entries in Schedule - A to D, in respect of all incomes or classes of incomes thereof;

b) authorizes the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax specified in the said Schedule - A to D, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such cases or classes of cases specified in the said Schedule – A to D, of such persons or classes of persons specified in the Schedule, in such territorial areas specified in the corresponding entries in Schedule – A to D, in respect of all incomes or classes of income thereof;
c) authorizes the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax referred to in clauses (a) and (b) of this notification, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such specified area or persons or classes of persons or incomes or classes of incomes or cases or classes of cases, in respect of which such Additional Commissioners of Income-tax or Joint Commissioners of Income-tax are authorized by the Principal Commissioner/ Commissioner of Income-tax, Panaji; and

d) directs that the Tax Recovery Officer specified in Schedule – E annexed hereto, having headquarter at the place specified in the said Schedule – E, shall exercise the powers and perform the functions of Tax Recovery Officer in respect of such cases or classes of cases specified in the Schedule, of such persons or classes of persons being residents or not ordinarily residents in India as per section 6 of the Income-tax Act, 1961 and as specified in the said Schedule, in such territorial areas specified in the Schedule, in respect of all incomes or classes of incomes thereof.

(2) This Notification shall come into force with effect from 15th day of November, 2014.

SCHEDULE

In the State of Goa:—

(a) all cases of persons other than companies and other than the cases falling under the jurisdiction of Commissioner of Income Tax(Exemption), deriving income from sources other than income from business or profession and residing within the territorial areas falling in the State of Goa,

(b) all cases of persons other than companies and other than the cases falling under the jurisdiction of Commissioner of Income Tax(Exemption), deriving income from business or profession and whose principal place of business or profession is within the territorial areas falling in the State of Goa,

(c) all cases of persons being companies and other than the cases falling under the jurisdiction of Commissioner of Income Tax(Exemption), registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the State of Goa.

(d) all cases of persons being individuals, being managing director or director or manager or secretary in the companies mentioned in item (c) above and residing within the territorial areas of the State of Goa,
JURISDICTION OF RANGES

SCHEDULE - A

JURISDICTION OF SPECIAL RANGE, PANAJI

The Additional/Joint Commissioner of Income-tax shall exercise the concurrent jurisdiction with all the Assessing Officers of the charge of Principal Commissioner/Commissioner of Income-tax, Panaji in respect of persons, classes of persons/classes of income whose return of income pending as on 1st April, 2014 or as on 1st April of every subsequent Assessment Year shows total income or loss of amount to be notified separately (or any other amount as may be stipulated from time to time by the Central Board of Direct Taxes or the Principal Chief Commissioner of Income-tax or the Chief Commissioner of Income-tax or the Principal Commissioner/ Commissioner of Income-tax) within the jurisdiction assigned to the Assessing Officers of the charge; and notified under section 120 of the Income-tax Act, 1961 subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax/ Chief Commissioner of Income-tax / Principal Commissioner/ Commissioner of Income-tax.

SCHEDULE-B

JURISDICTION OF RANGE - 1, PANAJI

The Additional Commissioner of Income-tax/Joint Commissioner of Income-tax shall exercise concurrent jurisdiction with all the Assessing Officers of the Range, subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax/ Chief Commissioner of Income-tax / Principal Commissioner / Commissioner of Income-tax in respect of the following :-

All cases of persons mentioned in item (a), (b), (c) and (d) of the above Schedule other than those assigned to Addl. CIT/JCIT, Special Range, Panaji, in respect of cases falling in the territorial areas of Tiswadi Taluka of North Goa Revenue District.
SCHEDULE-C

JURISDICTION OF RANGE - 2, PANAJI

The Additional Commissioner of Income-tax/Joint Commissioner of Income-tax shall exercise concurrent jurisdiction with all the Assessing Officers of the Range, subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax/ Chief Commissioner of Income-tax / Principal Commissioner/ Commissioner of Income-tax in respect of the following:

All cases of persons mentioned in item (a), (b), (c), and (d) of the above Schedule other than those assigned to Addl.CIT/JCIT, Special Range, Panaji, in respect of cases falling in the territorial areas of Bardez, Bicholim, Pernem, Ponda, and Sattari Talukas of North Goa Revenue District, and Mormugao Taluka (excluding 4 cases as mentioned in the Annexure) of South Goa Revenue District:

SCHEDULE-D

JURISDICTION OF MARGAO RANGE, MARGAO

The Additional Commissioner of Income-tax/Joint Commissioner of Income-tax shall exercise concurrent jurisdiction with all the Assessing Officers of the Range, subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax/ Chief Commissioner of Income-tax / Principal Commissioner/ Commissioner of Income-tax in respect of the following:

All cases of persons mentioned in item (a), (b), (c), and (d) of the above Schedule other than those assigned to Addl.CIT/JCIT, Special Range, Panaji, in respect of cases falling in the territorial areas of Canacona, Quepem, Salcete, Sanguem and Dharbandora Talukas South Goa Revenue District.

SCHEDULE - E

JURISDICTION OF TAX RECOVERY OFFICER, PANAJI

The Tax Recovery Officer, Panaji shall exercise powers of collection and recovery of all amounts due under all Direct Tax enactments from persons within the jurisdiction of the Assessing Officers of the Principal Commissioner / Commissioner of Income-tax, Panaji or in respect of properties situated within the territorial jurisdiction of the Assessing Officers of
the Principal Commissioner/ Commissioner of Income-tax, Panaji as per the provisions of the respective Direct Tax Acts and Rules there under.

**Explanations:-**

For the purposes of this Notification :-

(1) “residing” means:-

(a) in case of an individual, the place of residence, unless otherwise provided in this Notification;
(b) in the case of an Hindu Undivided Family, the place of residence of the Karta; and
© in the case of a firm or an association of persons or a body of individual or a local authority and all other artificial juridical persons other than companies, the place where the head office is located.

(2) The “return of income” means:-

(a) where the assessment of only one assessment year is pending on 1st April, 2014 or on 1st April of the subsequent assessment year, the return of the said assessment year;
(b) where the assessments of more than one assessment years are pending as on 1st April, 2014 or on 1st April of the subsequent assessment year, the return showing the highest total income or loss among returns of the pending assessment years;
© where no assessment is pending on 1st April, 2014 or on 1st April of subsequent assessment year, the return of the latest assessment year for which the assessment has been made.

(3) The “alphabet” means:

(a) the fifth character of the PAN;
(b) the second letter in the “alphabet” means the second letter appearing in the name of the assessee;
© in cases of companies whose name begins with any of the numerical(s) (hereinafter “numeric companies”), the Principal Commissioner/ Commissioner of Income-tax who exercise the powers and perform the functions in respect of companies whose name begins with the alphabet which is same as that of the first alphabet of the number name of the numeric companies, shall exercise the powers and perform the functions
in respect of those numeric companies.

(4) This notification is issued by the Income-tax authority as “Principal Commissioner/Commissioner of Income-tax, Panaji”. The designation is to be understood as Principal Commissioner of Income-tax or Commissioner of Income-tax. Therefore, “Principal Commissioner/Commissioner of Income-tax, Panaji” refers to an Income-tax authority, which could either be Principal Commissioner of Income-tax, Panaji, or Commissioner of Income-tax, Panaji.

(5) The Income-tax authorities referred to in the Schedule-A to D of this notification shall not exercise powers and perform functions, which have specifically been assigned through separate notification(s), to an Income-tax authority having designation other than those mentioned in the said Schedule – A to D.

Sd/-
(M.L.KARMAKAR)
Commissioner of Income-tax,
Panaji.

Copy for information to:
1. The Principal Chief Commissioner of Income-tax, Karnataka and Goa, Bengaluru;
2. The Chief Commissioner of Income-tax, Panaji;
3. The Chief Commissioner of Income-tax, TDS, Bengaluru;
4. The Director General of Income-tax (Inv.), Bengaluru;
5. The Principal Commissioner/Commissioner of Income-tax (Central), Bengaluru;
6. The Principal Commissioner/Commissioner of Income-tax, Belgaum/Mangalore/Hubli;
7. The Commissioner of Income-tax (Admn. And CO)/(Judicial)/(Exemption)/(LTU)/(Audit)/CPC Bengaluru;
8. The Commissioner of Income-tax (TP)/ (International Taxation), Bengaluru;
9. The Director of Income-tax-(Inv.), Bangalore/Panaji/(Intelligence), Bangalore; and
10. All the Range Heads in Principal Commissioner/Commissioner of Income tax, Panaji charge.  
11. TRO, Panaji.

(S.K. KAMBLE)
Income-tax Officer (Technical)
For Commissioner of Income-tax,
Panaji
NOTIFICATION

In exercise of the powers conferred by sub-sections (1) and (2) of section 120 of the Income Tax Act, 1961 (43 of 1961), and in accordance with Notification Number S.O. 2793(E) dated the 30th October, 2014, of Government of India, Central Board of Direct Taxes, published in the Gazette of India, Extra-Ordinary, Part-II, Section 3 (ii), dated the 30th October, 2014, [Notification No. 55/2014/F. No. 187/39/2014 (ITA.1)] and all other powers enabling him in this behalf, the Commissioner of Income-tax (TDS), Panaji, hereby:-

a) directs that the Additional Commissioners of Income-tax / Joint Commissioners of Income-tax specified in the Schedule - A to B annexed hereto, having their headquarters at the places specified in the Schedule - A to B respectively, shall exercise the powers and perform the functions in respect of such cases or classes of cases specified in the Schedule, of such persons or classes of persons being residents or not ordinarily residents in India as per section 6 of the Income-tax Act, 1961 and as specified in the said Schedule, in such territorial areas specified in the corresponding entries in the Schedule, in respect of all persons mentioned in the Schedule and all powers and functions mentioned in column (6) of the CBDT’s Notification dated 30.10.2014, mentioned above;

b) authorises the Additional Commissioners of Income-tax / Joint Commissioners of Income-tax specified in the said Schedule - A to B, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such cases or classes of cases specified in the Schedule, of such persons or classes of persons specified in the Schedule, in such territorial areas specified in the corresponding entries in the Schedule - A to B, in respect of all persons mentioned in the Schedule and all powers and functions mentioned in column (6) of the CBDT’s Notification dated 30.10.2014, mentioned above;

c) authorises the Additional Commissioners of Income-tax / Joint Commissioners of Income-tax referred to in clauses (a) and (b) of this notification, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such specified area or persons or classes of persons or cases or classes of cases and powers and functions, in respect of which such Additional Commissioners of Income-tax or Joint Commissioners of Income-tax are authorised by the Commissioner of Income-tax (TDS), Panaji; and
d) directs that the Tax Recovery Officer (TDS) specified in Schedule-C annexed hereto, having headquarter at the place specified in the said Schedule-C, shall exercise the powers and perform the functions of Tax Recovery Officer in respect of such cases or classes of cases specified in the Schedule, of such persons or classes of persons being residents or not ordinarily residents in India as per section 6 of the Income-tax Act, 1961 and as specified in the said Schedule, in such territorial areas specified in the Schedule, in respect of all persons coming under the jurisdiction of the Commissioner of Income-tax (TDS), Panaji.

(2) This notification shall come into force with effect from the 15th day of November, 2014.

**SCHEDULE**

(a) All cases of persons who are responsible for deduction of tax at source or collection of tax at source and residing or having principal place of business or having registered office or located in the territorial area of State of Goa and Belgaum, Bijapur, Bagalkot, Uttara Kannada (Karwar), Udupi and Dakshina Kannada (Mangalore) Districts of Karnataka State except areas falling in the territorial jurisdiction of Sirsi, Haliyal, Yallapur, Siddapura and Mudngod Taluks of Uttara Kannada (Karwar) District.

(b) 1) All cases of persons who are responsible for deduction of tax at source or collection of tax at source and residing or having principal place of business or having registered office or located in the territorial area of Bidar, Gulbarga, Yadagiri, Raichur, Koppal, Bellary, Gadag, Dharwad, Haveri, Shimoga, Davangere and Chitradurga Districts and areas falling in the territorial jurisdiction of Sirsi, Haliyal, Yallapur, Siddapura and Mudngod Taluks of Uttara Kannada (Karwar) District; and

2) all other cases coming under the jurisdiction of the Commissioner of Income Tax (TDS), Panaji, which are not specifically assigned in Schedule (a) above.

**JURISDICTION OF TDS RANGES**

**SCHEDULE-A**

Jurisdiction of TDS Range, Panaji:

Headquarters: Panaji.

The Additional Commissioner of Income-tax (TDS) / Joint Commissioner of Income-tax (TDS) shall exercise concurrent jurisdiction with all the Assessing Officers of the Range, subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax / Chief Commissioner of Income-tax / Commissioner of Income-tax in respect of the cases specified in the item (a) of the schedule.
SCHEDULE-B

Jurisdiction of TDS Range, Hubli:

Headquarters: Hubli

The Additional Commissioner of Income-tax (TDS) / Joint Commissioner of Income-tax (TDS) shall exercise concurrent jurisdiction with all the Assessing Officers of the Range, subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax/ Chief Commissioner of Income-tax / Commissioner of Income-tax in respect of the cases specified in the item (b) of the schedule.

SCHEDULE-C

Jurisdiction of Tax Recovery Officer:

Headquarters Panaji

The Tax Recovery Officer shall exercise the powers with regard to collection and recovery of all amounts due under all Direct Tax enactments from persons within the jurisdiction of the Assessing Officers of the Commissioner of Income-tax (TDS), Panaji, or in respect of properties situated within the territorial jurisdiction of the Assessing Officers of the Commissioner of Income-tax (TDS), Panaji, as per the provisions of the respective Direct Tax Acts and Rules there under.

Explanations:

For the purposes of this Notification :-

1) The Income-tax authorities referred to in the Schedule-A to C of this notification shall not exercise powers and perform functions, which have specifically been assigned through separate notification(s), to an Income-tax authority having designation other than those mentioned in the said Schedule-A to C.

(SANJAI KUMAR VERMA)
Commissioner of Income-tax (TDS),
Panaji.

Copy for information to:
1. The Chief Commissioner of Income-tax (CCA), Bengaluru;
2. The Chief Commissioner of Income-tax-1/2, Bengaluru/ Panaji;
3. The Chief Commissioner of Income-tax (TDS), Bengaluru;
4. The Director General of Income-tax (Inv.), Bengaluru
5. The Principal Commissioner/ Commissioner of Income tax, Bengaluru- 1/2/3/4/5/6/7;
6. The Principal Commissioner/ Commissioner of Income tax (Central), Bengaluru
7. The Principal Commissioner/ Commissioner of Income tax, Mysuru/ Belagavi/ Hubballi/ Panaji/ Mangaluru/ Kalaburagi/ Davanagere;
8. The Commissioner of Income-tax (Admin. & CO)/(Judicial)/(Exemption)//(LTU)//(Audit) (International Taxation)/(TP)/(ITAT)-I/II/III/CPC, Bengaluru;
9. The Director of Income-tax-(Inv.), Bengaluru/ Panaji/(Intelligence), Bengaluru; and
10. All TDS Range Heads of CIT (TDS), Bengaluru / Panaji.
11. The Notice Board.

(K. SURESH BABU)
Income-tax Officer (TDS)(Tech)-I,
For Commissioner of Income-tax (TDS), Panaji.
NOTIFICATION

In exercise of the powers conferred by sub-section (1) and (2) of section 120 of the Income-tax Act, 1961 (43 of 1961), and in accordance with Notification Number S.O. 2752(E) dated 22nd October, 2014, of Government of India, Central Board of Direct Taxes, published in the Gazette of India, Extra-Ordinary, Part-II, Section 3 (ii), dated the 22nd October, 2014, [Notification No.50/2014/F.No.187/38/2014(ITA, I)] and all other powers enabling him in this behalf, the Principal Commissioner / Commissioner of Income-tax, Hubli, hereby:

a) directs that the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax specified in Schedule-A to C annexed hereto, having their headquarters at the places specified in the said Schedule-A to C respectively, shall exercise the powers and perform the functions in respect of such cases or classes of cases specified in the Schedule, of such persons or classes of persons being residents or not ordinarily residents in India as per section 6 of the Income-tax Act, 1961 and as specified in the said Schedule-A to C, in respect of all incomes or classes of incomes thereof;

b) authorises the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax specified in the said Schedule-A to C, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such cases or classes of cases specified in the said Schedule-A to C, of such persons or classes of persons specified in the Schedule, in such territorial areas specified in the corresponding entries in Schedule-A to C, in respect of all incomes or classes of income thereof;
c) authorises the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax referred to clauses (a) and (b) of this Notification, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such specified area or persons or classes of persons or incomes or classes of incomes or cases or classes of cases, in respect of which such Additional Commissioners of Income-tax or Joint Commissioners of Income-tax are authorised by the Principal Commissioner / Commissioner of Income-tax, Hubli and

d) directs that the Tax Recovery Officer specified in Schedule-D annexed hereto, having headquarter at the place specified in the said Schedule-D, shall exercise the powers and perform the functions of Tax Recovery Officer in respect of such cases or classes of cases specified in the Schedule, of such persons or classes of persons being residents or not ordinarily residents in India as per section 6 of the Income-tax Act, 1961 and as specified in the said Schedule, in such territorial areas specified in the Schedule, in respect of all incomes or classes of incomes thereof.

(2) This notification shall come into force with effect from the 15th day of November, 2014.

SCHEDULE

In the State of Karnataka:--

(a) all cases of persons other than companies, and other than the cases falling under the jurisdiction of Commissioner of Income-tax (Exemption), deriving income from sources other than income from business or profession and residing within the territorial areas falling in the Dharwad and Gadag Revenue Districts, and Sirsi, Haliyal, Yellapur, Siddapura, and Mundgod Talukas of Uttara Kannada (Karwar) Revenue District,
(b) all cases of persons other than companies, and other than the cases falling under the jurisdiction of Commissioner of Income-tax (Exemption), deriving income from business or profession and whose principal place of business or profession is within the territorial areas falling in the Dharwad and Gadag Revenue Districts, and Sirsi, Haliyal, Yellapur, Siddapura, and Mundgod Talukas of Uttara Kannada (Karwar) Revenue District,

(c) all cases of companies, other than the cases falling under the jurisdiction of Commissioner of Income-tax (Exemption), registered under the Companies Act, 2013 or under any previous company law and having its registered office or principal place of business in the areas of Dharwad and Gadag Revenue Districts, and Sirsi, Haliyal, Yellapur, Siddapura, and Mundgod Talukas of Uttara Kannada (Karwar) Revenue District,

(d) all cases of individuals being managing director or director or manager or secretary in the companies mentioned in item (c) above and residing within the territorial areas of the Dharwad and Gadag Revenue Districts, and Sirsi, Haliyal, Yellapur, Siddapura, and Mundgod Talukas of Uttara Kannada (Karwar) Revenue District.

**JURISDICTION OF RANGES**

**SCHEDULE-A**

**JURISDICTION OF RANGE-1, HUBLI.**

The Additional Commissioner of Income-tax/Joint Commissioner of Income-tax shall exercise concurrent jurisdiction with all the Assessing Officers of the Range, subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax / Chief Commissioner of Income-tax / Principal Commissioner of Income-tax / Commissioner of Income-tax in respect of the following :-

All cases mentioned in item (a), (b), (c) and (d) of the above Schedule in respect of cases falling in the territorial areas of Hubli, Kalaghatagi, Navalgund, Kundagol
Revenue Talukas of Dharwad Revenue District; and Sirsi, Yellapur, Siddapura, and Mundgod Talukas of Uttara Kannada (Karwar) Revenue District.

**SCHEDULE-B**

**JURISDICTION OF RANGE-2, HUBLI.**

The Additional Commissioner of Income-tax/Joint Commissioner of Income-tax shall exercise concurrent jurisdiction with all the Assessing Officers of the Range, subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax / Chief Commissioner of Income-tax / Principal Commissioner of Income-tax / Commissioner of Income-tax in respect of the following:-

All cases mentioned in item (a), (b), (c) and (d) of the above Schedule in respect of cases falling in the territorial areas of Gadag Revenue District, Dharwad Taluka of Dharwad Revenue District, and Haliyal Taluka of Uttara Kannada (Karwar) Revenue District.

**SCHEDULE-C**

**JURISDICTION OF RANGE-3, HUBLI.**

The Additional Commissioner of Income-tax/Joint Commissioner of Income-tax shall exercise concurrent jurisdiction with all the Assessing Officers of the Range, subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax / Chief Commissioner of Income-tax / Principal Commissioner of Income-tax / Commissioner of Income-tax in respect of the following :-

All cases mentioned in item (a), (b), (c) and (d) of the above Schedule in respect of cases falling in the territorial areas of Hubli Taluka of Dharwad Revenue District.
SCHEDULE-D
JURISDICTION OF TAX RECOVERY OFFICER, HUBLI.

The Tax Recovery Officer, Hubli will exercise powers of collection and recovery of all amounts due under all Direct Tax enactments from persons within the jurisdiction of the Assessing Officers of the Principal Commissioner of Income-tax / Commissioner of Income-tax, Hubli or in respect of properties situated within the territorial jurisdiction of the Assessing Officers of the Principal Commissioner of Income-tax / Commissioner of Income-tax, Hubli as per the provisions of the respective Direct Tax Acts and Rules there under.

EXPLANATIONS :-

For the purposes of this Notification :-

(1) "residing" means:-
   (a) in case of an individual, the place of residence, unless otherwise provided in this Notification;
   (b) in the case of an Hindu Undivided Family, the place of residence of the Karta; and
   (c) in the case of a firm or an association of persons or a body of individual or a local authority and all other artificial juridical persons other than companies, the place where the head office is located.

(2) The "return of income" means :-
   (a) where the assessment of only one assessment year is pending on 1st April, 2014 or on 1st April of the subsequent assessment year, the return of the said assessment year;
   (b) where the assessments of more than one assessment years are pending as on 1st April, 2014 or on 1st April of the subsequent assessment year, the return showing the highest total income or loss among returns of the pending assessment years;
   (c) where no assessment is pending on 1st April, 2014 or on 1st April of subsequent assessment year, the return of the latest assessment year for which the assessment has been made.

(3) The "alphabet" means:
   (a) the fifth character of the PAN or first letter appearing in the name of the assessee where no PAN exists.

(4) This notification is issued by the Income-tax authority as "Commissioner of Income-tax, Hubli". The designation is to be understood as Principal Commissioner of Income-tax or Commissioner of Income-tax. Therefore, "Principal Commissioner / Commissioner of Income-tax, Hubli" refers to an Income-tax authority, which could either be Principal Commissioner of Income-tax, Hubli or Commissioner of income-tax, Hubli.
(5) The Income-tax authorities referred to in the Schedule A to C of this notification shall not exercise powers and perform functions in respect of persons which have specifically been assigned through separate notification(s), to an Income-tax authority having designation other than those mentioned in the said Schedule A to C.

(K. GANESAN)
Commissioner of Income-tax
Hubli.

Copy for information to:

1. The Principal Chief Commissioner of Income-tax, Karnataka and Goa, Bangalore.
2. The Chief Commissioner of Income-tax, Panaji.
3. The Chief Commissioner of Income-tax-1/2, Bangalore.
4. The Chief Commissioner of Income-tax, (TDS), Bangalore.
5. The Director General of Income-tax (Inv.), Bangalore.
7. The Principal Commissioner of Income-tax (Central), Bangalore.
8. The Commissioner of Income-tax (Admn. and CO)/(Judicial)/(Exemption)/(LTU)/(Audit)/(TP)/ (International Taxation)/(ITAT)-I/II/III/CPC, Bangalore, ITAT, Panaji.
9. The Principal Commissioner of Income-tax, Belgaum/Panaji/Mangalore/Gulbarga/Davanagere/Mysore.
10. All the Range Heads in Principal Commissioner / Commissioner of Income tax, Hubli charge.
11. ICAI, Hubli Chapter, Kusugal Road, Hubli / Tax Bar Association, Hubli/Notice Board.
NOTIFICATION

In exercise of the powers conferred by sub-sections (1) and (2) of section 120 of the Income Tax Act, 1961 (43 of 1961), and in accordance with Notification Number S.O. 2752(E), dated the 22nd October, 2014, of Government of India, Central Board of Direct Taxes, published in the Gazette of India, Extra-Ordinary, Part-II, Section 3 (ii), dated the 22nd October, 2014, [Notification No. 50/2014/F. No. 187/38/2014 (ITA.I)] and all other powers enabling him in this behalf, the Principal Commissioner / Commissioner of Income-tax, Mangaluru, hereby:

a) directs that the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax specified in Schedule-A to D annexed hereto, having their headquarters at the places specified in the said Schedule-A to D respectively, shall exercise the powers and perform the functions in respect of such cases or classes of cases specified in the Schedule, of such persons or classes of persons being residents or not ordinarily residents in India as per section 6 of the Income-tax Act, 1961 and as specified in the said Schedule, in such territorial areas specified in the corresponding entries in Schedule-A to D, in respect of all incomes or classes of incomes thereof;

b) authorises the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax specified in the said Schedule-A to D, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such cases or classes of cases specified in the said Schedule-A to D, of such persons or classes of persons specified in the Schedule, in such territorial areas specified in the corresponding entries in Schedule-A to D, in respect of all incomes or classes of income thereof;

c) authorises the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax referred to in clauses (a) and (b) of this notification, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such specified area or persons or classes of persons or incomes or classes of incomes or cases or classes of cases, in respect of which such Additional Commissioners of Income-tax or Joint Commissioners of Income-tax are authorised by the Principal Commissioner/ Commissioner of Income-tax, Mangaluru; and
d) directs that the Tax Recovery Officer specified in Schedule-E annexed hereto, having headquarter at the place specified in the said Schedule-E, shall exercise the powers and perform the functions of Tax Recovery Officer in respect of such cases or classes of cases specified in the Schedule, of such persons or classes of persons being residents or not ordinarily residents in India as per section 6 of the Income-tax Act, 1961 and as specified in the said Schedule, in such territorial areas specified in the Schedule, in respect of all incomes or classes of incomes thereof.

(2) This notification shall come into force with effect from the 15th day of November, 2014.

**SCHEDULE**

In the State of Karnataka:-

(a) all cases of persons other than companies, deriving income from sources other than income from business or profession and residing within the territorial areas falling in the Dakshina Kannada, Udupi and Uttara Kannada (excluding Haliyal, Mundgod, Siddapura, Sirsi, and Yellapur Talukas) Districts,

(b) all cases of persons other than companies, deriving income from business or profession and having principal place of business or profession within the territorial areas falling in the Dakshina Kannada, Udupi and Uttara Kannada (excluding Haliyal, Mundgod, Siddapura, Sirsi, and Yellapur Talukas) Districts,

(c) all cases of persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956, having their registered office or principal place of business in the areas falling in the Dakshina Kannada, Udupi and Uttara Kannada (excluding Haliyal, Mundgod, Siddapura, Sirsi, and Yellapur Talukas) Districts,

(d) all cases of persons being individuals being managing director or director or manager or secretary in the companies mentioned in item (c) above and residing within the territorial areas of the Dakshina Kannada, Udupi and Uttara Kannada (excluding Haliyal, Mundgod, Siddapura, Sirsi, and Yellapur Talukas) Districts,
JURISDICTION OF RANGES

SCHEDULE-A

Jurisdiction of Special Range, Mangaluru

The Joint Commissioner of Income-tax shall exercise the concurrent jurisdiction with all the Assessing Officers of the Charge of Principal Commissioner/Commissioner of Income-tax, Mangaluru and whose return of income pending as on 1st April, 2014 or as on 1st April of every subsequent assessment year shows total income or loss of an amount to be notified separately (or any other amount as may be stipulated from time to time by the Central Board of Direct Taxes or the Principal Chief Commissioner of Income-tax or the Chief Commissioner of Income-tax or the Principal Commissioner/Commissioner of Income-tax) within the jurisdiction assigned to the Assessing Officers of the charge; and notified under section 120 of the Income-tax Act, 1961 subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax/ Chief Commissioner of Income-tax / Principal Commissioner/Commissioner of Income-tax.

SCHEDULE-B

Jurisdiction of Range-1, Mangaluru

The Additional Commissioner of Income-tax/Joint Commissioner of Income-tax shall exercise concurrent jurisdiction with all the Assessing Officers of the Range, subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax/ Chief Commissioner of Income-tax / Principal Commissioner of Income-tax/ Commissioner of Income-Tax in respect of following;

i. all cases of persons mentioned in item (a), (b), (c) and (d) of the above Schedule falling in the territorial areas of Mangaluru City or urban agglomeration areas of the Mangalore City Corporation Ward Numbers 1-31 & 42 to 47 and territorial areas covered from Haleangady to Mulki (including Pakshikere) of Mangaluru Taluka; Kulshekara to Gurupura (including Saripalla) of Mangaluru Taluka; Belthangady, Puttur, and Sullia Talukas of Dakshina Kannada District.
SCHEDULE-C

Jurisdiction of Range-2, Mangaluru

The Additional Commissioner of Income-tax/Joint Commissioner of Income-tax shall exercise concurrent jurisdiction with all the Assessing Officers of the Range, subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax/ Chief Commissioner of Income-tax / Principal Commissioner of Income-tax/ Commissioner of Income-Tax in respect of following;

i. all cases of persons mentioned in item (a), (b), (c) and (d) of the above Schedule falling in the territorial areas of Mangaluru City or urban agglomeration areas of the Mangalore City Corporation Ward Numbers 32 to 41 & 48 to 60 and territorial areas covered from Kaikamba to Moodabidri, Ullal to Talapady, Thokkottu to Konaje, Kaikamba to Bajpe and Kateel to Kinnigoli of Mangaluru Taluka and Bantwal Taluka of Dakshina Kannada District;

SCHEDULE-D

Jurisdiction of Udupi Range, Udupi

The Additional Commissioner of Income-tax/Joint Commissioner of Income-tax shall exercise concurrent jurisdiction with all the Assessing Officers of the Range, subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax/ Chief Commissioner of Income-tax / Principal Commissioner of Income-tax/ Commissioner of Income-Tax in respect of following;

i. All cases of persons mentioned in item (a), (b), (c), and (d) of the above Schedule falling in the territorial areas of Udupi and Uttara Kannada (excluding Haliyal, Mundgod, Siddapura, Sirsi, and Yellapur Talukas) District
SCHEDULE-E

Jurisdiction of Tax Recovery Officer, Mangaluru

The Tax Recovery Officer, Mangaluru will exercise powers of collection and recovery of all amounts due under all Direct Tax enactments from persons within the jurisdiction of the Assessing Officers of the Principal Commissioner /Commissioner of Income-Tax, Mangaluru or in respect of properties situated within the territorial jurisdiction of the Assessing Officers of the Principal Commissioner/Commissioner of Income-tax, Mangaluru as per the provisions of the respective Direct Tax Acts and Rules there under.

Explanations:

For the purposes of this Notification:

1. "residing" means:
   (a) in case of an individual, the place of residence, unless otherwise provided in this Notification;
   (b) in the case of an Hindu Undivided Family, the place of residence of the Karta; and
   (c) in the case of a firm or an association of persons or a body of individual or a local authority and all other artificial juridical persons other than companies, the place where the head office is located.

2. The "return of income" means:
   (a) where the assessment of only one assessment year is pending on 1st April, 2014 or on 1st April of the subsequent assessment year, the return of the said assessment year;
   (b) where the assessments of more than one assessment years are pending as on 1st April, 2014 or on 1st April of the subsequent assessment year, the return showing the highest total income or loss among returns of the pending assessment years;
   (c) where no assessment is pending on 1st April, 2014 or on 1st April of subsequent assessment year, the return of the latest assessment year for which the assessment has been made.

3. This notification is issued by the Income-tax authority as “Principal Commissioner/Commissioner of Income-tax, Mangaluru”. The designation is to be understood as Principal Commissioner of Income-tax or Commissioner of Income-tax. Therefore, “Principal Commissioner/Commissioner of Income-tax, Mangaluru refers to an income tax authority, which could either be Principal Commissioner of Income-tax, Mangaluru or Commissioner of Income-tax, Mangaluru.

4. The Income-tax authorities referred to in the Schedule-A to D of this notification shall not exercise powers and perform functions, which have specifically been assigned.
through separate notification(s), to an Income-tax authority having designation other than those mentioned in the said Schedule-A to D.

Sd/-

(LAKSHMI HANDE PURI)
Commissioner of Income-tax,
Mangaluru.

Copy for information to:

1. The Principal Chief Commissioner of Income-tax, Karnataka and Goa, Bengaluru;
2. The Chief Commissioner of Income-tax-1/2/TDS, Bengaluru;
3. The Chief Commissioner of Income-tax, Panaji;
4. The Director General of Income-tax (Inv.), Bengaluru;
5. The Principal Commissioner of Income-tax-1/2/3/4/5/6/7/Central, Bengaluru;
6. The Principal Commissioner of Income-tax, Belagavi/Panaji/Hubballi/Kalaburagi/Davanagere/Mysuru;
7. The Commissioner of Income-tax (Admn. and CO)/(Judicial)/(Exemption)/(LTU)/(Audit)/(TP)/(International Taxation)/(ITAT)-I/II/III/CPC, Bengaluru;
8. The Director of Income-tax-(Inv.), Bengaluru/Panaji/(Intelligence), Bengaluru; and
9. All the Range Heads in Principal Commissioner of Income tax, Mangaluru charge.

[Signature]
Income-tax Officer (Technical)
For Principal Commissioner/
Commissioner of Income-tax,
Mangaluru
NOTIFICATION

In exercise of powers conferred by sub-sections (1) and (2) of Section 120 of the Income-tax Act, 1961 and in accordance with Notification Number S.O.2752(E) dated 22nd October, 2014, of Government of India, Central Board of Direct Taxes, published in the Gazette of India, Extra-Ordinary, Part-II, Section 3(ii) dated the 22nd October, 2014 [Notification No.50/2014/F.No.187/38/2014(ITA.I)] and all other powers enabling him in this behalf, the Principal Commissioner of Income-tax/Commissioner of Income Tax, Belagavi, hereby:

a) directs that the Additional Commissioners of Income Tax or Joint Commissioners of Income-tax specified in Schedule A to D annexed hereto, having their headquarters at the places specified in the said schedule A to D respectively, shall exercise the powers and perform the functions in respect of such cases or classes of cases specified in the Schedule, of such persons or classes or persons being residents or not ordinarily residents in India as per Section 6 of the Income Tax Act, 1961 and as specified in the said schedule, in such territorial areas specified in the corresponding entries in Schedule A to D, in respect of all incomes or classes of incomes thereof;

b) authorizes the Additional Commissioners of Income Tax or Joint Commissioners of Income Tax, specified in the said Schedule A to D, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are sub-ordinate to them, in respect of such cases or classes of cases specified in the said Schedule A to D, of such persons or classes of persons specified in the schedule, in such territorial areas specified in the corresponding entries in Schedule A to D, in respect of all income or classes of income thereof;

c) authorizes the Additional Commissioners of Income Tax or Joint Commissioners of Income Tax, referred to in clauses (a),(b),(c) and (d) of this notification, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are sub-ordinate to them, in respect of such specified area or persons or classes of persons or incomes or classes of income or cases or classes of cases, in respect of which such Additional Commissioner of Income Tax or Joint Commissioners of Income Tax are authorized by the Principal Commissioner/Commissioner of Income Tax, Belagavi; and
d) directs that the Tax Recovery Officer specified in Schedule E annexed hereto, having headquarter at the place specified in the said Schedule E, shall exercise powers and perform the functions of Tax Recovery Officer in respect of such cases or classes of cases specified in the schedule, of such persons or classess of persons being residents or not ordinarily residents in India as per Section 6 of the Income Tax Act, 1961 and as specified in the said schedule, in such territorial areas specified in the schedule, in respect of all income or classes of incomes thereof.

2. This Notification shall come into force with effect from the 15th November, 2014.

SCHEDULE

In the State of Karnataka:--

(a) all cases of persons other than companies, and other than the cases falling under the jurisdiction of Commissioner of Income-tax (Exemption), deriving income from sources other than income from business or profession and residing within the territorial areas falling in the Bagalkot, Belagavi, and Vijayapur Revenue Districts,

(b) all cases of persons other than companies, and other than the cases falling under the jurisdiction of Commissioner of Income-tax (Exemption), deriving income from business or profession and whose principal place of business is within the territorial areas falling in the Bagalkot, Belagavi, and Vijayapur Revenue Districts,

(c) all cases of companies, other than the cases falling under the jurisdiction of Commissioner of Income-tax (Exemption), registered under the Companies Act, 2013 or under any previous company law and having its registered office or principal place of business in the Bagalkot, Belagavi, and Vijayapur Revenue Districts,

(d) all cases of individuals being managing director or director or manager or secretary in the companies mentioned in item (c) above and residing within the territorial areas of the Bagalkot, Belagavi, and Vijayapur Revenue Districts,

JURISDICTION OF RANGES

SCHEDULE-A

JURISDICTION OF SPECIAL RANGE, BELAGAVI

The Joint Commissioner of Income-tax shall exercise the concurrent jurisdiction with all the Assessing Officers of the Charge of Principal Commissioner of Income-tax, Belagavi and whose return of income pending as on 1st April, 2014 or as on 1st April of
every subsequent Assessment Year shows total income or loss of an amount to be notified separately (or any other amount as may be stipulated from time to time by the Central Board of Direct Taxes or the Principal Chief Commissioner of Income-tax or the Chief Commissioner of Income-tax or the Principal Commissioner of Income-tax) and above, within the jurisdiction assigned to the Assessing Officers of the charge; and notified under section 120 of the Income-tax Act, 1961 subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax/ Chief Commissioner of Income-tax / Principal Commissioner of Income-tax.

**SCHEDULE-B**

**JURISDICTION OF RANGE-1, BELAGAVI**

The Additional Commissioner of Income-tax/Joint Commissioner of Income-tax shall exercise concurrent jurisdiction with all the Assessing Officers of the Range, subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax/ Chief Commissioner of Income-tax / Principal Commissioner of Income-tax in respect of all cases of persons mentioned in item (a), (b), (c) and (d) of the Schedule in respect of cases falling in the territorial areas of Ward Nos.1 to 29 of Belagavi City Corporation or urban agglomeration areas of the Belagavi City and Athani, Bailahongal, Belagavi(other than areas coming in Belagavi city Corporation or urban agglomeration areas of the Belagavi city), Raibag, Ramdurg and Soundatti Talukas of Belagavi Revenue District.

**SCHEDULE-C**

**JURISDICTION OF RANGE-2, BELAGAVI**

The Additional Commissioner of Income-tax/Joint Commissioner of Income-tax shall exercise concurrent jurisdiction with all the Assessing Officers of the Range, subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax/ Chief Commissioner of Income-tax / Principal Commissioner of Income Tax Commissioner of income-tax in respect of all cases of persons mentioned in item (a), (b), (c) and (d) of the Schedule in respect of cases falling in the territorial areas of Ward Nos.30 to 58 of Belagavi City Corporation or urban agglomeration areas of the Belagavi City and areas of Belagavi Cantonment and Chikkodi, Gokak, Hukkeri, Khanapur Talukas of Belagavi Revenue District.

**SCHEDULE-D**

**JURISDICTION OF VIJAYAPUR RANGE, VIJAYAPUR**

The Additional Commissioner of Income-tax/Joint Commissioner of Income-tax shall exercise concurrent jurisdiction with all the Assessing Officers of the Range, subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax/ Chief Commissioner of Income-tax / Principal Commissioner of Income-tax/Commissioner of Income-tax in respect of all cases of persons mentioned in item
(a), (b), (c), and (d) of the Schedule in respect of cases falling in the territorial areas of Bagalkot and Vijayapur Revenue Districts

SCHEDULE-E

JURISDICTION OF TAX RECOVERY OFFICER, BELAGAVI

The Tax Recovery Officer, Belagavi will exercise powers of collection and recovery of all amounts due under all Direct Tax enactments from persons within the jurisdiction of the Assessing Officers of the Principal Commissioner of Income-tax/Commissioner of Income-tax, Belagavi or in respect of properties situated within the territorial jurisdiction of the Assessing Officers of the Principal Commissioner of Income-tax/Commissioner of Income-tax, Belagavi as per the provisions of the respective Direct Tax Acts and Rules there under.

Explanations:-

For the purposes of this Notification :-

(1) "residing" means:-
(a) in case of an individual, the place of residence, unless otherwise provided in this Notification;
(b) in the case of an Hindu Undivided Family, the place of residence of the Karta; and
(c) in the case of a firm or an association of persons or a body of individual or a local authority and all other artificial juridical persons other than companies, the place where the head office is located.

(2) The "return of income" means :-
(a) where the assessment of only one assessment year is pending on 1st April, 2014 or on 1st April of the subsequent assessment year, the return of the said assessment year;
(b) where the assessments of more than one assessment years are pending as on 1st April, 2014 or on 1st April of the subsequent assessment year, the return showing the highest total income or loss among returns of the pending assessment years;
(c) where no assessment is pending on 1st April, 2014 or on 1st April of subsequent assessment year, the return of the latest assessment year for which the assessment has been made.

(3) The "alphabet" means:
(a) the fifth character of the PAN;
(b) the second letter in the "alphabet" means the second letter appearing in the name of the assessee;
(c) in cases of companies whose name begins with any of the numerical(s) (hereinafter "numeric companies"), the Principal Commissioners of Income-tax who exercise the

[Signature]
powers and perform the functions in respect of companies whose name begins with the alphabet which is same as that of the first alphabet of the number name of the numeric companies, shall exercise the powers and perform the functions in respect of those numeric companies.

Sd/-
(SEEMA KHORANA PATRA)
Commissioner of Income-tax,
Belagavi.

Copy for information to:
1. The Principal Chief Commissioner of Income-tax, Karnataka and Goa, Bangalore;
2. The Chief Commissioner of Income-tax-1/2/TDS, Bangalore;
3. The Chief Commissioner of Income-tax, Panaji;
4. The Director General of Income-tax (Inv.), Bangalore;
5. The Commissioner of Income-tax-1/2/3/4/5/6/7/Central, Bangalore;
6. The Commissioner of Income-tax, Panaji/Mangalore/Mysore/Hubli/Gulbarga/Davanagere;
7. The Commissioner of Income-tax (Admn. and CO)/(Judicial)/(Exemption)/(LTU)/(Audit)/(TP)/(International Taxation)/(ITAT)-I/II/III/CPC, Bangalore;
8. The Director of Income-tax-(Inv.), Bangalore/Panaji/(Intelligence), Bangalore; and
9. All the Range Heads in Commissioner of Income tax, Belagavi charge.

(R. Angadi)
Income-tax Officer (Technical)
For Commissioner of Income-tax,
Belagavi