

GOVERNMENT OF INDIA INCOMETAX DEPARTMENT

OFFICE OF THE ADDL. COMMISSIONER OF INCOME TAX, CORP. RANGE-I, KOCHI

C.R.Building, I.S.Press Road, Kochi – 682 018

F.No.: CR-1/CHN/Tech/Juris/2020-21

21/09/2020

ORDER UNDER SECTION 120 OF THE INCOME-TAX ACT, 1961

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. No. 2752(E) dated 22nd October, 2014 of Government of India, Central Board of Direct Taxes, published in the Gazette of India, Extraordinary, Part-II, Section 3(ii) dated 22nd October, 2014 [Notification No. 50/2014/F/No. 187/38/2017(ITA.I)], Notification No. 64/2014 F. No. 187/40/2014 (ITA-I) dated 13.11.2014; and subsequent order of the PCIT, Kochi-1 vide order no. PCIT-1/CHN/Tech/Juris/2020-21 dated 21/09/2020, I, the Additional / Joint Commissioner of Income-tax, Corporate Range-1, Kochi, having been authorized so, hereby make the following amendments in Jurisdiction, superseding earlier order passed w.e.f 13.08.2020.

New entries at Sl. No. (1) to (6) of Column (1) with the number and words as per Schedule below are inserted/substituted/deleted.

	Designation of				
	Income tax				
	Authority/ AO				
Sl no	CODE	Headquarters	Territorial Area	Persons or Class of Persons	Cases or class of cases
1	DCIT CORPORATE	Kochi	In the State of Kerala	(i) Resident companies registered under the	(a) All cases of companies referred to in
	CIR 1(1) KOCHI		i. All Taluks of	Companies Act 2013 or Companies Act 1956 having its	corresponding entries in item (i) of Col.
			Ernakulam District.	registered office in the area mentioned in col 4 having	(5) whose name begin with the English
			ii. All Taluks of the	returned Income/Loss as on 1st April of every year is	Alphabet letters "A" to "M" and whose
			Revenue District of	20 lakhs or more,	returned total income/loss as per the
	KRL/C/10/1		Idukki except		latest filed return of Income is 20 lakhs
			Peerumedu Taluk.	(ii) Persons who are the directors with substantial	or more as on 1st April of every Year.
			and	interest in the companies mentioned in (a) above.	(b) Directors of companies mentioned in
			The Union Territory		(a) above.
			of Lakshadweep	(iii) All persons within the territorial area of	(c) All cases of the persons referred to
				Kanayannoor Taluk of Ernakulam District in the State of	entries in item (iii) of col. (5) whose
				Kerala, Other than:-	name begin with the English Alphabet
				(a) Cases of persons being companies registered	letters "A" to "Z" and having returned
				under the Companies Act, 2013 or under the	total income/loss as on 1st April of every

				Companies Act 1956 and having registered office within the territorial area of Kanayannoor Taluk of Ernakulam District in the State of Kerala. (b) Persons who are Directors of companies mentioned against item (a) having substantial interest as referred to in clause (b) of Explanation 3 to sub-clause (e) of clause of (22) of section 2 of the Income Tax Act,1961. (c) Persons claiming or applying for Exemption under clause (21),(22),(22A),(22b), (23),(23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46), (47) of section 10, section 11, section 12, section 13A and section 13B of the Income Tax Act,1961. (d) Persons being non-resident having jurisdictions assigned to International Taxation.	year is Rs. 20 Lakhs and above .
2	CORPORATE WARD 1(1), KOCHI KRL/W/10/1	Kochi	In the State of Kerala i. All Taluks of Ernakulam District. ii. All Taluks of the Revenue District of Idukki except Peerumedu Taluk. and The Union Territory of Lakshadweep	(i) Resident companies registered under the Companies Act 2013 or Companies Act 1956 having its registered office in the area mentioned in col 4 andwhose name begin with the English Alphabet letters "A" to "M" having returned Income/Loss as on 1st April of every year is less than 20 lakhs, and excluding cases assigned to other Income Tax authorities; (ii)Persons who are the directors with substantial interest in the companies mentioned in (a) above	(a) All cases of companies referred to in corresponding entries in item (i) of Col. (5) whose name begin with the English Alphabet letters "A" to "M" and whose returned Income/Loss as on 1st April of every year is less than 20 lakhs, and excluding cases assigned to other Income Tax Authorities. (b) Directors of companies mentioned in (a) above.
3	NON CORP WARD 1(1), KOCHI/ KRL/W/10/91	Kochi	In the State of Kerala (a) Kanayannoor Taluk of Ernakulam Distirict	All persons Other than:- (a) cases of persons being companies registered under the Companies Act, 2013 or under the Companies Act 1956 and having registered office within the territorial area mentioned in Col. 4. (b) Persons who are Directors of companies mentioned against item (a) having substantial interest as referred to in clause (b) of Explanation 3 to sub-clause (e) of clause of (22) of section 2 of the Income Tax Act,1961. (c) Persons claiming or applying for Exemption under clause (21),(22),(22A),(22b), (23),(23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46), (47) of section 10, section 11, section 12, section 13A and section 13B of the Income Tax Act,1961. (d) Persons being non-resident having jurisdictions assigned to International Taxation.	All cases of the persons referred to entries in col. (5) whose name begin with the English Alphabet letters "A" to "Z" and having returned total income/loss as on 1st April of every year is less than Rs. 20 lakh.

4	WARD-1 & TPS, ALUVA/ KRL/W/10/92	Aluva	In the State of Kerala (a)Paravur, Aluva, Muvattupuzha, Kunnathunadu and Kothamangalam Taluks of Ernakulam District (b) All Taluks of the Revenue District of Idukki except Peerumedu Taluk.	(i) All persons Other than:- (a) Cases of persons being companies registered under the Companies Act, 2013 or under the Companies Act 1956 and having registered office within within the territorial area mentioned in Col. 4. (b) Persons who are Directors of companies mentioned against item (a) having substantial interest as referred to in clause (b) of Explanation 3 to sub-clause (e) of clause of (22) of section 2 of the Income Tax Act,1961. (c) Persons claiming or applying for Exemption under clause (21),(22),(22A),(22b), (23),(23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46), (47) of section 10, section 11, section 12, section 13A and section 13B of the Income Tax Act,1961. (d) Persons being non-resident having jurisdictions assigned to International Taxation.	 (a) All cases of the persons referred to entries in item (i) of col. (5) whose name begin with the English Alphabet letters "A" to "Z" and having returned total income/loss as on 1st April of every year is Rs. 20 Lakhs and above. (b) All cases of the persons within the territorial area of Paravur, Aluva and Kunnathunadu Taluks of Ernakulam Districts referred to col. (5) whose name begin with the English Alphabet letters "A" to "G" and having returned total income/loss as on 1st April of every year is below Rs. 20 Lakhs.
5	WARD-2, ALUVA/ KRL/W/10/94	Aluva	In the State of Kerala (a)Paravur, Aluva & Kunnathunadu Taluks of Ernakulam District	All persons Other than:- (a) Cases of persons being companies registered under the Companies Act, 2013 or under the Companies Act 1956 and having registered office within the territorial area mentioned in Col. 4. (b) Persons who are Directors of companies mentioned against item (a) having substantial interest as referred to in clause (b) of Explanation 3 to sub-clause (e) of clause of (22) of section 2 of the Income Tax Act,1961. (c) Persons claiming or applying for Exemption under clause (21),(22),(22A),(22b), (23),(23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46), (47) of section 10, section 11, section 12, section 13A and section 13B of the Income Tax Act,1961. (d) Persons being non-resident having jurisdictions assigned to International Taxation.	All cases of the persons referred to entries in col. (5) whose name begin with the English Alphabet letters "H" to "Z" and having returned total income/loss as on 1st April of every year is below Rs. 20 Lakhs.
6	WARD-1 & TPS, THODUPUZHA/ KRL/W/10/93	THODUPUZHA	In the State of Kerala (a) Kothamangalam & Muvattupuzha Taluks of Ernakulam District and all Taluks of the Revenue District of Idukki except Peerumedu Taluk .	All persons Other than:- (a) Cases of persons being companies registered under the Companies Act, 2013 or under the Companies Act 1956 and having registered office within the territorial area mentioned in Col. 4. (b) Persons who are Directors of companies mentioned against item (a) having substantial interest as referred to in clause (b) of Explanation 3 to sub-clause (e) of clause of (22) of section 2 of the Income Tax Act, 1961. (c) Persons claiming or applying for Exemption under clause (21), (22), (22A), (22b), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46), (47) of section	All cases of the persons referred to entries in col. (5) whose name begin with the English Alphabet letters "A" to "Z" and having returned total income/loss as on 1st April of every year is below Rs. 20 Lakhs.

	10, section 11, section 12, section 13A and section 13B of the Income Tax Act, 1961.(d) Persons being non-resident having jurisdictions assigned to International Taxation.	

This order shall come into force from 13/08/2020.

Addl. Commissioner of Income Tax, Corporate Range-1, Kochi



GOVERNMENT OF INDIA INCOMETAX DEPARTMENT

OFFICE OF THE ADDL. COMMISSIONER OF INCOME TAX, CORP. RANGE-2, KOCHI C.R.Building, I.S.Press Road, Kochi – 682 018

F.No. CR-2/CHN/Tech/Juris/2020-21

21/09/2020

ORDER UNDER SECTION 120 OF THE INCOME-TAX ACT, 1961

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. No. 2752(E) dated 22nd October, 2014 of Government of India, Central Board of Direct Taxes, published in the Gazette of India, Extraordinary, Part-II, Section 3(ii) dated 22nd October, 2014 [Notification No. 50/2014/F/No. 187/38/2017(ITA.I)], Notification No. 64/2014 F. No. 187/40/2014 (ITA-I) dated 13.11.2014; and subsequent order of the PCIT, Kochi-1 vide order no. PCIT-1/CHN/Tech/Juris/2020-21 dated 21/09/2020, I, the Additional / Joint Commissioner of Income-tax, Corporate Range-2, Kochi, having been authorized so, hereby make the following amendments in Jurisdiction, superseding earlier order passed wef 13.08.2020.

New entries at Sl. No. (1) to (6) of Column (1) with the number and words as per Schedule below are inserted/substituted/deleted.

Sl no	l no Designation of Income Headquarters Territo		Territorial Area	Persons or Class of Persons	Cases or class of cases
	tax Authority				
1	CORPORATE CIR 2(1)	косні	In the State of Kerala	(i) Resident companies registered	(a) All cases of companies referred to
	KOCHI		i. All Taluks of Ernakulam District.	under the Companies Act 2013 or	in corresponding entries in item (i) of
			ii. All Taluks of the Revenue District	Companies Act 1956 having its	Col. (5) whose name begin with the
			of Idukki except Peerumedu Taluk.	registered office in the area	English Alphabet letters "N" to "Z"
	KRL/C/18/1		and	mentioned in col 4 having returned	and whose returned total income/loss
			(iii) The Union Territory of	Income/Loss as on 1st April of every	as per the latest filed return of Income
			Lakshadweep	year is 20 lakhs or more,	is 20 lakhs or more as on 1st April of
				(ii) Persons who are the directors with	every Year.
				substantial interest in the companies	(b) Directors of companies mentioned
				mentioned in (a) above.	in (a) above.

2	CORPORATE WARD 2(1), KOCHI KRL/W/18/1	KOCHI	In the State of Kerala i. All Taluks of Ernakulam District. ii. All Taluks of the Revenue District of Idukki except Peerumedu Taluk. and (iii) The Union Territory of Lakshadweep	(i) Resident companies registered under the Companies Act 2013 or Companies Act 1956 having its registered office in the area mentioned in col 4. (ii)Persons who are the directors with substantial interest in the companies mentioned in (a) above	(a) All cases of companies referred to in corresponding entries in item (i) of Col. (5) whose name begin with the English Alphabet letters "N" or "R" or "S" or "Z" and whose returned Income/Loss as on 1st April of every year is less than 20 lakhs, and excluding cases assigned to other Income Tax Authorities. (b) Directors of companies mentioned in (a) above.
3	CORPORATE WARD 2(3), KOCHI KRL/W/18/3	KOCHI	In the State of Kerala i. All Taluks of Ernakulam District. ii. All Taluks of the Revenue District of Idukki except Peerumedu Taluk. and (iii) The Union Territory of Lakshadweep	(i) Resident companies registered under the Companies Act 2013 or Companies Act 1956 having its registered office in the area mentioned in col 4. (ii) Persons who are the directors with substantial interest in the companies mentioned in (a) above	(a) All cases of the persons referred to entries in col. (5) whose name begin with the English Alphabet letters "O" or "P" or "Q" or "T" and having returned total income/loss as on 1st April of every year is less than 20 lakh. (b) Directors of companies mentioned in (a) above.
4	CORPORATE WARD 2(5), KOCHI KRL/W/18/5	Kochi	In the State of Kerala i. All Taluks of Ernakulam District. ii. All Taluks of the Revenue District of Idukki except Peerumedu Taluk. and (iii) The Union Territory of Lakshadweep	(i) Resident companies registered under the Companies Act 2013 or Companies Act 1956 having its registered office in the area mentioned in col 4 andwhose name begin with the English Alphabet letters "U" to "Y" having returned Income/Loss as on 1st April of every year is less than 20 lakhs, and excluding cases assigned to other Income Tax authorities; (ii)Persons who are the directors with substantial interest in the companies mentioned in (i) above	 (a) All cases of the persons referred to entries in item (i) of col. (5) whose name begin with the English Alphabet letters "U" to "Y" and having returned total income/loss as on 1st April of every year is less than 20 lakh. (b) Directors of companies mentioned in (a) above. (c) All cases of the person referred to entries in item (iii) of Col. 5 whose name begin with the English Alphabet
				(iii) All persons referred to entries in item (c) of Col. 6 being resident non corporate assessee who are deriving income from sources other than business or profession and having income from salary/pension and whose place of residence/place of employment is situated within the territorial area of Kanayannoor Taluk of Ernakulam Districts, in the state of Kerala, excluding cases	letters "J" to "Q" having returned total income/loss as on 1st April of every year is less than Rs. 20 Lakhs.

				assigned to other Income Tax Authorities.	
5	NON CORPORATE WARD 2(4) & TPS, KOCHI/ KRL/W/18/91	Kochi	In the State of Kerala (a) Kochi Taluks of Ernakulam District (b) The Union Territory of Lakshadweep	All persons Other than:- (a) Cases of persons being companies registered under the Companies Act, 2013 or under the Companies Act 1956 and having registered office within the territorial area mentioned in Col. 4. (b) Persons who are Directors of companies mentioned against item (a) having substantial interest as referred to in clause (b) of Explanation 3 to sub-clause (e) of clause of (22) of section 2 of the Income Tax Act, 1961. (c) Persons claiming or applying for Exemption under clause (21),(22),(22A),(22b), (23),(23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46), (47) of section 10, section 11, section 12, section 13A and section 13B of the Income Tax Act, 1961. (d) Persons being non-resident having jurisdictions assigned to International Taxation.	(a) All cases of companies referred to in corresponding entries in Col. (5) whose name begin with the English Alphabet letters "A" to "Z" and whose returned total income/loss as per the latest filed return of Income is 20 lakhs or more as on 1st April of every Year. (b) All cases of the persons referred to entries in col. (5) whose name begin with the English Alphabet letters "A" to "O" and having returned total income/loss as on 1st April of every year is below Rs. 20 Lakhs.
6	NON CORPORATE WARD 2(5), KOCHIZ KRL/W/18/92	Kochi	In the State of Kerala (a) Kochi Taluks of Ernakulam District (b) Kanayannur Taluk of Ernakulam Distirct (c)The Union Territory of Lakshadweep	(i) All persons within the territorial area of Kochi Taluk of Ernakulam Districts, in the state of Kerala and the Union Territory of Lakshadweep, Other than: (a) Cases of persons being companies registered under the Companies Act, 2013 or under the Companies Act 1956 and having registered office within the territorial area mentioned in Col. 4. (b) Persons who are Directors of companies mentioned against item (a) having substantial interest as referred to in clause (b) of Explanation 3 to sub-clause (e) of clause of (22) of section 2 of the Income Tax Act, 1961. (c) Persons claiming or applying for	returned total income/loss as on 1st

Exemption under clause (21),(22),(22A),(22b), (23),(23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46), (47) of section 10, section 11, section 12, section 13A and section 13B of the Income Tax Act,1961. (d) Persons being non-resident having jurisdictions assigned to International Taxation. (ii) Judges of High Court of Kerala and (iii) Employees of Income Tax Department falling within the Revenue Taluks of Kochi and Kanayannur of Ernakulam.
item (b) of Col. 6 being resident non corporate assessee who are deriving
income from sources other than business or profession and having
income from salary/pension and whose place of residence/place of employment is situated within the
territorial area of Kanayannoor Taluk of Ernakulam Districts, in the
state of Kerala, excluding cases assigned to other Income Tax
Authorities.

This order shall come into force from 13/08/2020.

Addl. Commissioner of Income Tax, Corporate Range-2, Kochi



GOVERNMENT OF INDIA INCOMETAX DEPARTMENT

OFFICE OF THE ADDL. COMMISSIONER OF INCOME TAX, KOTTAYAM RANGE, KOTTAYAM PUBLIC LIBRARY BUILDING, SHASTRI ROAD, KOTTAYAM-686001

F.No. KTM Range/CHN/Juris/2020-21

21/09/2020

ORDER UNDER SECTION 120 OF THE INCOME-TAX ACT, 1961

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. No. 2752(E) dated 22nd October, 2014 of Government of India, Central Board of Direct Taxes, published in the Gazette of India, Extraordinary, Part-II, Section 3(ii) dated 22nd October, 2014 [Notification No. 50/2014/F/No. 187/38/2017(ITA.I)], Notification No. 64/2014 F. No. 187/40/2014 (ITA-I) dated 13.11.2014; and subsequent order of the PCIT, Kochi-1 vide order no. PCIT-1/CHN/Tech/Juris/2020-21 dated 21/09/2020, I, the Additional / Joint Commissioner of Income-tax, Kottayam Range, Kottayam, having been authorized so, hereby make the following amendments in Jurisdiction, superseding earlier order passed w.e.f 13.08.2020.

New entries at Sl. No. (1) to (6) of Column (1) with the number and words as per Schedule below are inserted/substituted/deleted.

Sl no	Designation of	Headquarters	Territorial Area	Persons or Class of Persons	Cases or class of cases
	Income tax Authority				

1	CIRCLE & TPS, KOTTAYAM	In the State of Kerala	(i) Persons being companies registered	All cases of the persons referred to entries in col. (5) whose name
	KOTTAYAM	Revenue District of Kottayam		begin with the English Alphabet letters "A" to "Z" and having
	110111111111	(excluding revenue	the Companies Act, 1956 and having its	returned total income/loss as on 1st April of every year shows
		Taluk of Changanacherry), and	registered office or principal place of	total income or loss of Rs.20 lakhs and above.
		Peerumedu Taluk of	business in the area mentioned in col 4.	
		Idukki Revenue District	(ii) All persons Other than:-	
			(a) Cases of persons being companies	
	KRL/C/61/1		registered under the Companies Act,	
	KKII/ C/ UI/ I		2013 or under the Companies Act 1956	
			and having registered office within the	
			territorial area mentioned in Col. 4.	
			(b) Persons who are Directors of	
			companies mentioned against item (a)	
			having substantial interest as referred to	
			in clause (b) of Explanation 3 to sub-	
			clause (e) of clause of (22) of section 2 of	
			the Income Tax Act, 1961.	
			(c) Persons claiming or applying for	
			Exemption under clause	
			(21),(22),(22A),(22b), (23),(23A),	
			(23AAA), (23B), (23C), (23F), (23FA), (24),	
			(46), (47) of section 10, section 11, section	
			12, section 13A and section 13B of the	
			Income Tax Act, 1961.	
			(d) Persons being non-resident having	
			jurisdictions assigned to International	
			Taxation.	
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2	WARD-1,	KOTTAYAM	In the state of Kerala	(i) Persons being companies registered	All cases of the persons referred to entries in col. (5) whose name
_	KOTTAYAM		(a) Revenue District of Kottayam	under the Companies Act, 2013 or under	begin with the English Alphabet letters "A" to "Z" and having
	KOTIATAWI		(excluding revenue	the Companies Act, 1956 and having its	returned total income/loss as on 1st April of every year shows
			Taluk of Changanacherry), and	registered office or principal place of	total income or loss of below Rs.20 lakhs.
			Peerumedu Taluk of Idukki Revenue	business in the area mentioned in col 4.	
			District	(ii) All persons Other than:-	
	KRL/W/61/1			(a) Cases of persons being companies	
				registered under the Companies Act,	
				2013 or under the Companies Act 1956	
				and having registered office within the	
				territorial area mentioned in Col. 4.	
				(b) Persons who are Directors of	
				companies mentioned against item (a)	
				having substantial interest as referred to	
				in clause (b) of Explanation 3 to sub-	
				clause (e) of clause of (22) of section 2 of	
				the Income Tax Act, 1961.	
				(c) Persons claiming or applying for	
				Exemption under clause	
				(21),(22),(22A),(22b), (23),(23A),	
				(23AAA), (23B), (23C), (23F), (23FA), (24),	
				(46), (47) of section 10, section 11, section	
				12, section 13A and section 13B of the	
				Income Tax Act, 1961.	
				(d) Persons being non-resident having	
				jurisdictions assigned to International Taxation.	
				I dxd(IOI).	
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3	WARD-1& TPS,	THIRUVALLA	In the state of Kerala	(i) Persons being companies registered	(a) All cases of companies referred to in corresponding entries in
3		TIMO VILLEI	(a) Areas coming under the territorial	under the Companies Act, 2013 or under	Col. (5) whose name begin with the English Alphabet letters "A"
	THIRUVALLA/		jurisdiction of Revenue District of	the Companies Act, 1956 and having its	to "Z" and whose returned total income/loss as per the latest
			Pathanamthitta (excluding revenue	registered office or principal place of	filed return of Income is 20 lakhs or more as on 1st April of every
			Taluk of Adoor),	business in the area mentioned in col 4.	Year.
			(b) Territorial Jurisdiction of	(ii) All persons Other than:-	
	KRL/W/61/92		Chengannur and Mavelikara Taluk of	(a) Cases of persons being companies	(b) All cases of the persons referred to entries in col. (5) whose
			Revenue District of Alapuzha	registered under the Companies Act,	name begin with the English Alphabet letters "A" or "B" or "C"
			(c) Territorial jurisdiction of	2013 or under the Companies Act 1956	or "G" and having returned total income/loss as on 1st April of
			Changanacherry Taluk of Revenue	and having registered office within the	every year is below Rs. 20 Lakhs.
			District of Kottayam	territorial area mentioned in Col. 4.	
			-	(b) Persons who are Directors of	
				companies mentioned against item (a)	
				having substantial interest as referred to	
				in clause (b) of Explanation 3 to sub-	
				clause (e) of clause of (22) of section 2 of	
				the Income Tax Act, 1961.	
				(c) Persons claiming or applying for	
				Exemption under clause	
				(21),(22),(22A),(22b), (23),(23A),	
				(23AAA), (23B), (23C), (23F), (23FA), (24),	
				(46), (47) of section 10, section 11, section	
				12, section 13A and section 13B of the	
				Income Tax Act, 1961.	
				(d) Persons being non-resident having	
				jurisdictions assigned to International Taxation.	
				I dxdiiOii.	

1	WARD-2,	THIRUVALLA	In the state of Kerala	(i) Persons being companies registered	(a) All cases of the persons referred to entries in col. (5) whose
4	THIRUVALLA/	111110 11111111	(a) Areas coming under the territorial	under the Companies Act, 2013 or under	name begin with the English Alphabet letters "D" to "F" and
	INIKUVALLA		jurisdiction of Revenue District of	the Companies Act, 1956 and having its	"H" to "Z" and having returned total income/loss as on 1st April
			Pathanamthitta (excluding revenue	registered office or principal place of	of every year is below Rs. 20 Lakhs .
			Taluk of Adoor),	business in the area mentioned in col 4.	, ,
			(b) Territorial Jurisdiction of	(ii) All persons Other than:-	
			Chengannur and Mavelikara Taluk of	(a) Cases of persons being companies	
			Revenue District of Alapuzha	registered under the Companies Act,	
	TTDT /TIT /01 /04		(c) Territorial jurisdiction of	2013 or under the Companies Act 1956	
	KRL/W/61/94		Changanacherry Taluk of Revenue	and having registered office within the	
			District of Kottayam	territorial area mentioned in Col. 4.	
			-	(b) Persons who are Directors of	
				companies mentioned against item (a)	
				having substantial interest as referred to	
				in clause (b) of Explanation 3 to sub-	
				clause (e) of clause of (22) of section 2 of	
				the Income Tax Act, 1961.	
				(c) Persons claiming or applying for	
				Exemption under clause	
				(21),(22),(22A),(22b), (23),(23A),	
				(23AAA), (23B), (23C), (23F), (23FA), (24),	
				(46), (47) of section 10, section 11, section	
				12, section 13A and section 13B of the	
				Income Tax Act, 1961.	
				(d) Persons being non-resident having	
				jurisdictions assigned to International Taxation.	
				Taxation.	

г	WARD-1 & TPS,	LAPPUZHA	In the State of Kerala	(i) Persons being companies registered	(a)All cases of companies referred to in corresponding entries in
5	,	IIAFF UZIIA	(a) Areas coming under the territorial	under the Companies Act, 2013 or under	Col. (5) whose name begin with the English Alphabet letters "A"
	ALAPPUZHA <mark>/</mark>		jurisdiction of Revenue District of	the Companies Act, 1956 and having its	to "Z" and whose returned total income/loss as per the latest filed
			1 -	registered office or principal place of	return of Income is 20 lakhs or more as on 1st April of every
			Alappuzha (excluding revenue Taluks		_ · · · · · · · · · · · · · · · · · · ·
			of Chengannur and Mavelikara),	business in the area mentioned in col 4.	Year.
			(b) Karunagappally Taluk of Kollam Revenue District	(ii) All persons Other than:-	
			Revenue District	(a) Cases of persons being companies	(b) All cases of the persons referred to entries in col. (5) whose
				registered under the Companies Act,	name begin with the English Alphabet letters "A" to "F" and
	KRL/W/61/91			2013 or under the Companies Act 1956	having returned total income/loss as on 1st April of every year is below Rs. 20 Lakhs.
				and having registered office within the	Delow RS. 20 Lakes.
				territorial area mentioned in Col. 4.	
				(b) Persons who are Directors of	
				companies mentioned against item (a)	
				having substantial interest as referred to	
				in clause (b) of Explanation 3 to sub-	
				clause (e) of clause of (22) of section 2 of	
				the Income Tax Act, 1961.	
				(c) Persons claiming or applying for	
				Exemption under clause	
				(21),(22),(22A),(22b), (23),(23A),	
				(23AAA), (23B), (23C), (23F), (23FA), (24),	
				(46), (47) of section 10, section 11, section	
				12, section 13A and section 13B of the	
				Income Tax Act, 1961.	
				(d) Persons being non-resident having	
				jurisdictions assigned to International	
				Taxation.	
				T .	1

	WARD-2,	ALAPPUZHA	In the State of Kerala	(i) Persons being companies registered	(a) All cases of the persons referred to entries in col. (5) whose
6	I	AUAFFULIA	(a) Areas coming under the territorial	under the Companies Act, 2013 or under	name begin with the English Alphabet letters "G" to "Z" and
	ALAPPUZHA/		jurisdiction of Revenue District of	the Companies Act, 1956 and having its	having returned total income/loss as on 1st April of every year is
			Alappuzha (excluding revenue Taluks	registered office or principal place of	below Rs. 20 Lakhs.
			of Chengannur and Mavelikara),	business in the area mentioned in col 4.	Delow RS. 20 Edwis.
			(b) Karunagappally Taluk of Kollam	(ii) All persons Other than:-	
			Revenue District	(a) Cases of persons being companies	
			Revenue District	registered under the Companies Act,	
	KRL/W/61/93			2013 or under the Companies Act 1956	
				and having registered office within the	
				territorial area mentioned in Col. 4.	
				(b) Persons who are Directors of	
				companies mentioned against item (a)	
				having substantial interest as referred to	
				in clause (b) of Explanation 3 to sub-	
				clause (e) of clause of (22) of section 2 of	
				the Income Tax Act, 1961.	
				(c) Persons claiming or applying for	
				Exemption under clause	
				(21),(22),(22A),(22b), (23),(23A),	
				(23AAA), (23B), (23C), (23F), (23FA), (24),	
				(46), (47) of section 10, section 11, section	
				12, section 13A and section 13B of the	
				Income Tax Act, 1961.	
				(d) Persons being non-resident having	
				jurisdictions assigned to International	
				Taxation.	
				Taxation.	
<u> </u>	1 11	. 10/00/0000			

This order shall come into force from 13/08/2020.

Addl. Commissioner of Income Tax, Kottayam Range, Kottayam



GOVERNMENT OF INDIA INCOME TAX DEPARTMENT OFFICE OF THE ADDITIONAL COMMISSIONER OF INCOME TAX, RANGE-1, THIRUVANANTHAPURAM 2ND FLOOR, AAYAKAR BHAVAN, KOWDIAR, THIRUVANANTHAPURAM, PIN 695003

F.No. Jurisdiction/Range-1/2020-21

ORDER UNDER SECTION 120 OF THE INCOME-TAX ACT, 1961

Dated: 21ST September 2020

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. No. 2752(E) dated 22nd October, 2014 of Government of India, Central Board of Direct Taxes, published in the Gazette of India, Extraordinary, Part-II, Section 3(ii) [Notification No. 50/2014/F/No. 187/38/2017(ITA.I)], Notification No. 64/2014 F. No. 187/40/2014 (ITA-I) dated 13.11.2014; subsequent order of the Commissioner of Income-tax, Thiruvananthapuram vide C. No. 125(1)/A/ADM/2014-15 dated 15.11.2014 and order F.No. 125/A/ADM/2020-21 dated 28/8/2020, I, the Addl. Commissioner of Income Tax, Range-1, Trivandrum, having been authorized so, hereby make the following amendments in jurisdiction, superseding earlier order passed on 28.8.2020 w.e.f.13.8.2020

(ii) New entry at Srl.No.(1) to (6) of Column (1) with the number and words as per Schedule below are inserted/substituted/deleted.

SI.	Ward/Circle	Headquarters	Territorial Areas	Persons or classes of persons	Cases or classes of cases
No					
1	2	3	4	5	6
1	Circle-1(1),	Thiruvananthapuram	In the State of Kerala	(a) Companies registered under the	(a) All Cases of persons mentioned at corresponding entry (a) in column (5) with
	Thiruvananthapuram		All Taluks of	Companies Act 1956 or 2013 and	returned total income/loss of Rs. 20 lakhs and above as on the 1 st April of every year
			Thiruvananthapuram	having its registered office in the area	excluding cases assigned to other Income Tax authorities
			District.	mentioned in column (4) with	
				returned total income/loss of Rs. 20	
	KRL/C/51/1			lakhs and above as on the 1 st April of	(b) All Cases of persons mentioned at corresponding entry (b) in column (5) with
				every year excluding cases assigned to	returned total income/loss of Rs. 20 lakhs and above as on the 1 st April of every year
				other Income Taxauthorities	excluding cases assigned to other Income Tax authorities
				(b) All Firm/AOP/BOI having its	
				principal place of business /activities	(c)All cases of directors or partners/members with substantial interest in (a) & (b)
				in the area mentioned in column (4)	above.
				and whose returned total income/ loss	
				is Rs. 20 lakhs and above as on the 1 st	(d) All Cases of persons mentioned at corresponding entry (d) in column (5) with
				April of every year excluding cases	returned total income/loss of Rs. 20 lakhs and above as on the 1 st April of every year

				assigned to other Income Tax authorities (c)Directors or partners/members with substantial interest in (a) & (b) above. (d) Other persons, who are deriving income from business or profession and whose principal place of business is within the territorial area mentioned at column (4) and whose returned total income/ loss is Rs. 20 lakhs and above as on the 1 st April of every year excluding cases assigned to other Income Taxauthorities (e) Other persons, who are deriving income from sources, other than business or profession, and are residing/having principal place of activity within the territorial area mentioned at column (4) and whose returned total income/ loss is Rs. 20 lakhs and above as on the 1 st April of every year excluding cases assigned to other Income Taxauthorities.	excluding cases assigned to other Income Taxauthorities (e) All Cases of persons mentioned at corresponding entry (e) in column (5) with returned total income/loss of Rs. 20 lakhs and above as on the 1 st April of every year excluding cases assigned to other Income Taxauthorities
2	Ward 1(1), Thiruvananthapuram KRL/W/51/1	Thiruvananthapuram	In the State of Kerala, Revenue District of Thiruvananthapuram	(a) Companies registered under the Companies Act 1956 or 2013 and having its registered office in the area mentioned in column (4) with returned total income/loss is less than Rs. 20 lakhs as on the 1 st April of every year excluding cases assigned to other Income Taxauthorities (b) All Firm/AOP/BOI having its principal place of business /activities in the area mentioned in column (4) and whose names begin with the English Alphabet Letters 'A' to 'F' and 'M' to 'R' and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1 st April of every year excluding cases assigned to other Income Tax authorities	(a) All cases of persons mentioned at corresponding entry (a) in column (5) with returned total income/loss is less than Rs. 20 lakhs as on the 1 st April of every year excluding cases assigned to other Income Taxauthorities (b) All Cases of persons mentioned at corresponding entry at (b) in column (5) and whose names begin with the English Alphabet Letters 'A' to 'F' and 'M' to 'R' and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1 st April of every year excluding cases assigned to other Income Taxauthorities (c) Directors or partners/members with substantial interest in (a) & (b) above. (d) All Cases of persons mentioned at corresponding entry at (d) in column (5) and whose names begin with the English Alphabet Letters 'A' to 'F' and 'M' to 'R' and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1 st April of every year excluding cases assigned to other Income Taxauthorities.

		1	1	T	
				(c) Directors or partners/members with substantial interest in (a) & (b) above.	
				(d) Other persons, except Medical Professionals deriving salary income, Architects, Chartered Accountants, Cost Accountants, Chartered Engineers, Advocates and Astrologers, who are deriving income from business or profession and whose principal place of business is within the territorial area mentioned at column (4) and whose names begin with the English Alphabet Letters 'A' to 'F' and 'M' to 'R' and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1 st April of every year excluding cases assigned to other Income Tax authorities (e) Other persons, who are deriving income from sources other than business or profession and Salary, and are residing/having principal place of activity within the territorial area mentioned at column (4) and whose names begin with the English Alphabet Letters 'A' to 'F' and 'M' to 'R' and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1 st April of every year excluding cases assigned to other Income Tax authorities.	(e) All cases of persons mentioned at corresponding entry at (e) in column (5) and whose names begin with the English Alphabet Letters 'A' to 'F' and 'M' to 'R' and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1 st April of every year excluding cases assigned to other Income Taxauthorities.
3	Ward 1(3), Thiruvananthapuram KRL/W/51/3	Thiruvananthapuram	In the State of Kerala, Revenue District of Thiruvananthapuram	(a) All Firm/AOP/BOI having its principal place of business /activities in the area mentioned at column (4) and whose names begin with the English Alphabet Letters 'G' to 'L' and 'S' to 'Z' and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1 st April of every year excluding cases assigned to other Income Taxauthorities.	 (a) All cases of persons mentioned at corresponding entry at (a) in column (5) and whose names begin with the English Alphabet Letters 'G' to 'L' and 'S' to 'Z' and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1st April of every year excluding cases assigned to other Income Taxauthorities. (b) Partners/Members with substantial interest in the entities mentioned in (a) above (c) All cases of persons mentioned at corresponding entry at (c) in column (5) and whose names begin with the English Alphabet Letters 'G' to 'L' and 'S' to 'Z' and whose and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1st April of every year
				(b) Partners/Members with substantial interest in the entities mentioned in (a) above	excluding cases assigned to other Income Taxauthorities.
				(c) All other persons, except Medical	

				Professionals deriving salary income, Architects, Chartered Accountants, Cost Accountants, Chartered Engineers, Advocates and Astrologers, who are deriving income from business or profession and whose principal place of business is within the territorial area mentioned at column (4) and whose names begin with the English Alphabet Letters 'G' to 'L' and 'S' to 'Z' and whose and whose returned total income/loss is less than Rs. 20 lakhs as on the 1 st April of every year excluding cases assigned to other Income Taxauthorities. (d) All other persons who are deriving income from sources other than business or profession and Salary, and are residing/having principal place of activity within the territorial area mentioned at column (4) and whose names begin with the English Alphabet Letters 'G' to 'L' and 'S' to 'Z' and whose returned total income/loss is less than Rs. 20 lakhs as on the 1 st April of every year excluding cases assigned to other Income Taxauthorities.	(d) All cases of persons mentioned at corresponding entry at (d) in column (5) and whose names begin with the English Alphabet Letters 'G' to 'L' and 'S' to 'Z' and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1 st April of every year excluding cases assigned to other Income Taxauthorities.
4	Ward 2(1), Thiruvananthapuram/ KRL/W/51/92	Thiruvananthapuram	In the State of Kerala, Revenue District of Thiruvananthapuram	 (a) Resident non corporate assesses whose name begins with English Alphabet Letters "A" to "Z" and who are deriving income from Salary and who have no income from business or profession excluding cases assigned to other Income Tax Authorities and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1st April of every year excluding cases assigned to other Income Tax authorities. (b) Medical professionals deriving salary income and other Professionals (Architects, Chartered Accountants, Cost Accountants, Chartered Engineers, Advocates and Astrologers) whose name begins with English Alphabet Letters "A" to "Z" and whose place of 	 (a) All cases of persons mentioned at corresponding entry at (a) in column (5) whose name begins with English Alphabet Letters "A" to "Z" and who are deriving income from Salary and who have no income from business or profession and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1st April of every year excluding cases assigned to other Income Taxauthorities. (b) Cases of all persons mentioned at corresponding entry at (b) in column (5) and whose name begins with English Alphabet Letters "A" to "Z" and whose place of residence/ employment/profession/vocation is within the territorial area mentioned at column (4) and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1st April of every year excluding cases assigned to other Income Taxauthorities. (c) All Cases of persons mentioned at corresponding entry at (c) in column (5) and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1st April of every year excluding cases assigned to other Income Taxauthorities.

				vocation is within the territorial area mentioned at column (4) and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1 st April of every year excluding cases assigned to other Income Taxauthorities. (c) All Co-operative banks and Co-operative societies functioning within the territorial area mentioned at column (4) and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1 st April of every year excluding cases assigned to other Income Tax authorities.	
5	ITO, Ward -1 & TPS, Kollam/ KRL/W/51/91	Kollam	In the state of Kerala i) All Taluks except Karunagappally Taluk of Kollam District and ii)Adoor Taluk of Pathanamthitta District	(a) All Resident companies registered under the Companies Act, 1956 or 2013 with registered office in the territorial area mentioned at column (4) excluding cases assigned to other Income Tax Authorities (b) All Firm/AOP/BOI having its principal place of business /activities in the area mentioned in column (4) and whose returned total income/ loss is Rs. 20 lakhs and above as on the 1 st April of every year excluding cases assigned to other Income Tax authorities (c) Directors with substantial interest in (a) above.	 (a) All Cases of persons mentioned at corresponding entry at (a) in column (5) excluding cases assigned to other Income Tax Authorities. (b) All Cases of persons mentioned at corresponding entry at (b) in column (5) with returned total income/loss of Rs. 20 lakhs and above as on the 1st April of every year excluding cases assigned to other Income Taxauthorities (c) All cases of directors with substantial interest in above. (d) All Cases of persons mentioned at corresponding entry at (d) in column (5) with returned total income/loss of Rs. 20 lakhs and above as on the 1st April of every year excluding cases assigned to other Income Taxauthorities.
				(d) Other persons, who are deriving income from business or profession and whose principal place of business is within the territorial area mentioned at column (4) and whose returned total income/ loss is Rs. 20 lakhs and above as on the 1 st April of every year excluding cases assigned to other Income Taxauthorities (e) Other persons, who are deriving income from sources, other than business or profession, and are	(e) All Cases of persons mentioned at corresponding entry at (e) in column (5) with returned total income/loss of Rs. 20 lakhs and above as on the 1 st April of every year excluding cases assigned to other Income Taxauthorities. (f) All Cases of persons mentioned at corresponding entry at (f) in column (5) and whose name begins with English Alphabet Letters "A" to "F" and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1 st April of every year excluding cases assigned to other Income Tax authorities. (Monetary limit applies only to cases other than income from salary).

6	Ward- 2, Kollam <mark>/</mark> KRL/W/51/93	Kollam	In the state of Kerala i) All Taluks except Karunagappally Taluk of Kollam District and ii)Adoor Taluk of Pathanamthitta District	every year excluding cases assigned to other Income Tax authorities. (Monetary limit applies only to cases other than income from salary). (a) All persons being resident non corporate assessees residing/having principal place of business/profession/activity at territorial area mentioned in column (4) and whose name begins with English Alphabet Letters "G" to "Z" and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1 st April of every year excluding cases assigned to other Income Tax authorities. (Monetary limit applies only to cases other than	name begins with English Alphabet Letters "G to Z" and whose returned total income/loss is less than Rs. 20 lakhs as on the 1^{st} April of every year excluding cases assigned to other Income Tax authorities. (Monetary limit applies only to cases other than income from
				residing/having principal place of activity within the territorial area mentioned at column (4) and whose returned total income/ loss is Rs. 20 lakhs and above as on the 1 st April of every year excluding cases assigned to other Income Taxauthorities. (f) All persons being resident non corporate assessees residing/having principal place of business/profession/activity at territorial area mentioned in column (4) and whose name begins with English Alphabet Letters "A" to "F" and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1 st April of	

This order shall come into force from the 13.08.2020.



आयकर विभाग, Income Tax Department

Office of the Joint Commissioner of Income Tax, Range-1

AayakarBhavan, South Block, Kozhikode-673001, आयकरभवन, नार्थ ब्लॉक, कोषिक्कोड 673001

20495-2727845

Fax: 0495-2727850

Date: 21-09-2020

F.No. Range-1-CLT/Jur/120/2020-21

ORDER <u>UNDER SECTION 120 OF THE INCOME-TAX ACT, 1961</u>

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. No. 2752(E) dated 22nd October, 2014 of Government of India, Central Board of Direct Taxes, published in the Gazette of India, Extraordinary, Part-II, Section 3(ii) [Notification No. 50/2014/F/No. 187/38/2017(ITA.I)], Notification No. 64/2014 F. No. 187/40/2014 (ITA-I) dated 13.11.2014; subsequent orders of PCIT dated 15.11.2014 vide order no. F.No.301/Jur./CIT/CLT/2014-15 and order dated 28.8.2020 vide order F.No.Or.CIT-CLT/HQ/Jur/120/2020-21, I, the Joint Commissioner of Income-tax, Range-1, Kozhikode, having been authorized so, hereby make the following amendments in jurisdiction, superseding earlier order passed on 28.8.2020 w.e.f.13.8.2020

New entry at SI. No. (1) to (6) of Column (1) with the number and words as per Schedule below are inserted/ substituted/ deleted.

SI	Designation	Headquart	Territorial	Persons or classes of persons	Cases or classes of cases
No.	Class of	ers	Areas		
	Income-tax				
	authorities				
(1)	(2)	(3)	(4)	(5)	(6)
1	Circle-1(1) &	Kozhikode	1. Municipal	(i) All persons being companies	All cases of persons referred to in Column 5 except cases assigned to the Assessing Officers under
	TPS,		Corporation	registered under the Companies Act,	Pr.Commissioner of Income Tax/ Commissioner of Income Tax(Exemption), Pr.Commissioner of Income Tax

	Kozhikode		of Kozhikode	2013 or under the Companies Act,	/Commissioner of Income Tax (International Taxation), Pr.Commissioner of Income Tax/ Commissioner of Income
	Koznikode		of Koznikode	· ·	
	KRL/C/31/1			1956 and having its registered office	Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Central) etc.
				or principal place of business in the	
				area mentioned in Column (4);	
				(ii) Managing Director/ Director/	
				manager/secretary in the companies	
				mentioned at Sl.No.(i)	
				(iii) All other persons falling within	
				the area mentioned in Column (4)	
				whose income as per latest return of	
				latest Asst. Year and/or income	
				returned in respect of any scrutiny	
				assessment pending as on 31 st march	
				of the immediate previous financial	
				year shows income/loss of Rs.20	
				lakhs and above.	
2	Ward-1(1),	Kozhikode	1. Municipal	All persons whose names begin with	
	Kozhikode		Corporation	letters of the alphabet 'A' to 'M'	Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Exemption), Pr.Commissioner of Income Tax
			of Kozhikode	falling within the Municipal	/Commissioner of Income Tax (International Taxation), Pr.Commissioner of Income Tax/ Commissioner of Income
				Corporation of Kozhikode and whose	Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Central) etc.
	KRL/W/31/1			income as per latest return of latest	
				assessment year and income	
				returned in respect of any scrutiny	
				assessment pending as on 31st	
				March of immediate previous	
				financial year shows income/loss less	
				than Rs.20 lakhs excluding the cases	
				assigned to the DCIT/ACIT, Circle	
				1(1), Kozhikode and ITO Ward 1(3)	
				Kozhikode	
3	Ward-1(3),	Kozhikode	1. Municipal	(i) All persons whose names begin	All cases of persons referred to in Column 5 except cases assigned to the Assessing Officers under
	Kozhikode		Corporation	with letters of the alphabet 'N' to 'Z'	Pr.Commissioner of Income Tax/ Commissioner of Income Tax(Exemption), Pr.Commissioner of Income Tax
			of Kozhikode	falling within the Municipal	/Commissioner of Income Tax (International Taxation), Pr.Commissioner of Income Tax/ Commissioner of Income
				Corporation of Kozhikode and whose	Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Central) etc.
				income as per latest return of latest	
	KRL/W/31/3			assessment year and income	
				returned in respect of any scrutiny	
				assessment pending as on 31st	

				T	
				March of immediate previous	
				financial year shows income/loss less	
				than Rs.20 lakhs excluding the cases	
				assigned to the DCIT/ACIT, Circle	
				1(1), Kozhikode	
				(ii) All persons who have salary	
				income but not income from	
				business or profession and whose	
				place of residence or work or	
				employment falls within the	
				territorial area of the Municipal	
				Corporation of Kozhikode whose	
				income as per latest return of latest	
				assessment year and income	
				returned in respect of any scrutiny	
				assessment pending as on 31st	
				March of immediate previous	
				financial year shows income/loss less	
				than Rs.20 lakhs excluding the cases	
				assigned to the DCIT/ACIT Circle 1(1),	
				Kozhikode	
4	Ward-1 & TPS,	Kannur	1. Revenue	(i) All persons being companies	All cases of persons referred to in Column 5 except cases assigned to the Assessing Officers under
	Kannur <mark>/</mark>		district of	registered under the Companies Act,	Pr.Commissioner of Income Tax/ Commissioner of Income Tax(Exemption), Pr.Commissioner of Income Tax
			Kannur	2013 or under the Companies Act,	/Commissioner of Income Tax (International Taxation), Pr.Commissioner of Income Tax/ Commissioner of Income
	KRL/W/31/91		2. Revenue	1956 and having its registered office	Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Central) etc.
			district of	or principal place of business in the	
			Kasaragod	area mentioned in items 1, 2 and 3	
			3. Mahe	of Column (4);	
			District in	(ii) Managing Director/ Director/	
			the Union	manager/secretary in the companies	
			Territory of	mentioned at Sl.No.(i)	
			Puduchery	(iii) All other persons falling within	
				the area mentioned in items 1, 2 and	
				3 of Column (4) whose income as per	
				latest return of latest Asst. Year	
				and/or income returned in respect	
				of any scrutiny assessment pending	

				as an 21 st manch of the immediate	
				as on 31 st march of the immediate	
				previous financial year shows	
				income/loss of Rs.20 lakhs and	
				above.	
				(iv) All persons falling within the	
				Revenue Taluk of Kannur and	
				Thalassery in Kannur district and	
				Mahe district of Union Territory of	
				Puducherry whose returned income	
				as per latest return of latest	
				Assessment year and income	
				returned in respect of any scrutiny	
				assessment pending as on 31st	
				March of immediate previous	
				financial year shows income/loss less	
				than Rs.20 lakhs excluding the cases	
				assigned to ITO Ward 3 Kannur	
5	Ward-3 <mark>,</mark>	Kannur	1. Revenue	(i) All persons falling within the	All cases of persons referred to in Column 5 except cases assigned to the Assessing Officers under
	Kannur <mark>/</mark>		District of	Revenue Taluk of Iritty and	Pr.Commissioner of Income Tax/ Commissioner of Income Tax(Exemption), Pr.Commissioner of Income Tax
			Kannur	Taliparamba in Kannur district whose	/Commissioner of Income Tax (International Taxation), Pr.Commissioner of Income Tax/ Commissioner of Income
	KRL/W/31/93		2. Mahe	returned income as per latest return	Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Central) etc.
			District in	of latest Asstt year and income	
			the Union	returned in respect of any scrutiny	
			Territory of	assessment pending as on 31st	
			Puduchery	March of immediate previous	
				financial year shows income/loss less	
				than Rs.20 lakhs excluding the cases	
				assigned to ITO, Ward-1&TPS,	
				Kannur.	
				(ii) All persons who have salary	
				income but not income from	
				business or profession and whose	
				place of residence or work or	
				employment falls within the	
				Revenue District of Kannur and	
				Mahe district of Union Territory of	
				Puducherry whose income returned	
				as per latest return of latest	

financial year shows income/loss less than Rs.20 lakhs excluding cases of Managing Director/ Director/ manager/secretary in the companies assigned to ITO Ward 1 & TPS Kannur 6 Ward-1 & TPS, Kasaragod Revenue district of Kasaragod whose returned income as per latest return of latest Assessment year and income returned in respect of any scrutiny assessment pending as on 31st March of immediate previous financial year shows income/loss less than Rs.20 lakhs excluding the cases assigned to ITO Ward 1 & TPS Kannur All cases of persons referred to in Column 5 except cases assigned to the Assessing Officers under Pr.Commissioner of Income Tax/ Commissioner of Income Tax/ Commissioner of Income Tax/ Commissioner of Income Tax/ Commissioner of Income Tax (Central) etc.
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This order shall come into force from 13.08.2020.



आयकर विभाग, Income Tax Department

संयुक्त आयकर आयुक्त का कार्यालय,रंज-२,कोषिक्कोड

Office of the Joint Commissioner of Income Tax, Range-2, Kozhikode

आयकरभवन, नार्थ ब्लॉक, कोषिक्कोड६७३००१,AayakarBhavan, North Block, Kozhikode-673001,

20495-2727845

Fax: 0495-2727850

F.No. R-2/CLT/Juris./120/2020-21

Date:-21-09-2020

ORDER UNDER SECTION 120 OF THE INCOME-TAX ACT, 1961

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. No. 2752(E) dated 22nd October, 2014 of Government of India, Central Board of Direct Taxes, published in the Gazette of India, Extraordinary, Part-II, Section 3(ii) [Notification No. 50/2014/F/No. 187/38/2017(ITA.I)], Notification No. 64/2014 F. No. 187/40/2014 (ITA-I) dated 13.11.2014; subsequent orders of PCIT dated 15.11.2014 vide order no. F.No.301/Jur./CIT/CLT/2014-15 and order dated 28.8.2020 vide order F.No.Or.CIT-CLT/HQ/Jur/120/2020-21, I, the Joint Commissioner of Income-tax, Range-2, Kozhikode, having been authorized so, hereby make the following amendments in jurisdiction, superseding earlier order passed on 28.8.2020 w.e.f.13.8.2020.

New entry at SI. No. (1) to (6) of Column (1) with the number and words as per Schedule below are inserted/ substituted/ deleted.

SI	Designation	Headquarter	Territorial	Persons or classes of persons	Cases or classes of cases
No.	Class of	S	Areas		

	Income-tax				
	authorities				
)	(2)	(3)	(4)	(5)	(6)
	Circle-2(1), Kozhikode KRL/C/32/1	Kozhikode	Revenue District of Kozhikode excluding the area of Kozhikode Municipal Corporation, Revenue District of Wayanad	(i) persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in Column (4); (ii) Managing Director/ Director/ manager/secretary in the companies mentioned at Sl.No.(i) (iii) All other persons falling within the area mentioned in Column (4) whose income as per latest return of latest Asst. Year and/or income returned in respect of any scrutiny assessment pending as on 31 st march of the immediate previous financial year shows income/loss of Rs.20 lakhs and above.	All cases of persons referred to in Column 5 except cases assigned to the Assessing Officers under Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Exemption), Pr.Commissioner of Income Tax/ Commissioner of Income Tax/ Commissioner of Income Tax/ Commissioner of Income Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Central) etc.
	Ward-2(2), Kozhikode KRL/W/32/2	Kozhikode	Revenue Taluk of Vatakara in Kozhikode District	All persons falling within the area mentioned in Column (4)whose returned income as per latest return of latest Assessment year and income returned in respect of any scrutiny assessment pending as on 31s March of immediate previous financial year shows income/ loss less than Rs.20 lakhs; other than assigned to DCIT/ACIT, Circle-2(1), Kozhikode	All cases of persons referred to in Column 5 except cases assigned to the Assessing Officers under Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Exemption), Pr.Commissioner of Income Tax (Commissioner of Income Tax) (Commissioner of Income Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Central) etc.
	Ward-2(3), Kozhikode KRL/W/32/3	Kozhikode	Revenue Taluks of Kozhikode excluding Kozhikode Municipal Corporation, Koyilandi and Thamarassery in Kozhikode District	All persons falling within the area mentioned in Column (4) whose returned income as per latest return of latest Assessment year and income returned in respect of any scrutiny assessment pending as on 31s March of immediate previous financial year shows income/ loss less than Rs.20 lakhs; other than assigned to DCIT/ACIT, Circle-2(1) Kozhikode.	All cases of persons referred to in Column 5 except cases assigned to the Assessing Officers under Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Exemption), Pr.Commissioner of Income Tax/ Commissioner of Income Tax/ Commissioner of Income Tax/ Commissioner of Income Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Central) etc.

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4	Ward -1 &TPS,	Tirur	Revenue	(i) persons being companies registered under the	All cases of persons referred to in Column 5 except cases assigned to the Assessing Officers under
	Tirur <mark>/</mark>		District of	Companies Act, 2013 or under the Companies	Pr.Commissioner of Income Tax/ Commissioner of Income Tax(Exemption), Pr.Commissioner of Income
			Malappuram	Act, 1956 and having its registered office or	Tax /Commissioner of Income Tax (International Taxation), Pr.Commissioner of Income Tax/
	KRL/W/32/92			principal place of business in the area mentioned	Commissioner of Income Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax
				in Column (4);	(Central) etc.
				(ii) Managing Director/ Director/	
				manager/secretary in the companies mentioned	
				at Sl.No.(i)	
				(iii) All other persons falling within the area	
				mentioned in Column (4) whose income as per	
				latest return of latest Asst. Year and/or income	
				returned in respect of any scrutiny assessment	
				pending as on 31 st march of the immediate	
				previous financial year shows income/loss of	
				Rs.20 lakhs and above.	
				(iv) All persons falling within the Revenue Taluk	
				of Tirur in Malappuram District whose returned	
				income as per latest return of latest Assessment	
				year and income returned in respect of any	
				scrutiny assessment pending as on 31st March of	
				immediate previous financial year shows income/	
				loss less than Rs.20 lakhs.	
5	Ward -2, Tirur/	Tirur	Revenue	All persons falling within the area mentioned in	All cases of persons referred to in Column 5 except cases assigned to the Assessing Officers under
			Taluks of	Column (4) whose returned income as per latest	Pr.Commissioner of Income Tax/ Commissioner of Income Tax(Exemption), Pr.Commissioner of Income
			Ernad,	return of latest Assessment year and income	
	KRL/W/32/91		Nilambur,	returned in respect of any scrutiny assessment	Commissioner of Income Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax
			Kondotty,	pending as on 31s March of immediate previous	
			Tirurangadi,	financial year shows income/ loss less than Rs.20	(Central) etc.
			Ponnani and	lakhs; other than assigned to ITO, Ward-1&TPS,	
			Perinthalman	Tirur	
			na Taluks in		
			Malappuram		
			District		
6	Ward -1 & TPS,	Kalpetta	Revenue	All persons falling within the area mentioned in	All cases of persons referred to in Column 5 except cases assigned to the Assessing Officers under
6	Ward -1 & TPS,	Kalpetta	Revenue	All persons falling within the area mentioned in	All cases of persons referred to in Column 5 except cases assigned to the Assessing Officers under

Kalpetta	District of	Column (4) whose returned income as per latest	Pr.Commissioner of Income Tax/ Commissioner of Income Tax(Exemption), Pr.Commissioner of Income
	Wayand	return of latest Assessment year and income	Tax /Commissioner of Income Tax (International Taxation), Pr.Commissioner of Income Tax/
		returned in respect of any scrutiny assessment	Commissioner of Income Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax
		pending as on 31s March of immediate previous	(Central) etc.
		financial year shows income/ loss less than Rs.20	
KRL/W/32/7		lakhs; other than assigned to DCIT/ACIT, Circle-	
		2(1), Kozhikode.	

This order shall come into force from 13.08.2020.

Joint Commissioner of Income Tax Range-2, Kozhikode



भारत सरकार/ GOVERNMENT OF INDIA वित्त मंत्रालय /MINISTRY OF FINANCE आयकर विभाग/ INCOME TAX DEPARTMENT आयकर संयुक्त आयुक्त का कार्यालय/ O/o JOINT COMMISSIONER OF INCOME TAX रेंज, एस टी नगर/ RANGE 1,S.T. NAGAR पी.ओ. त्रिशूर-६८०००१ /P.O. THRISSUR-680001

टेलीफोन: ०४८७-२४३३६५५/Telephone: 0487-2433655

फैक्स: ०४८७-२४२५६०२/Fax: 0487-2425602

F.No. JCIT/TSR/R-1/300/2023-24

Date:03-08-2023

ORDER UNDER SECTION 120 OF THE INCOME-TAX ACT, 1961

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.No.No.2752(E) dated 22nd October, 2014 of Government of India, Central Board of Direct Taxes, Published in the Gazette of India, Extraordinary, part-II, section 3(ii) [Notification No.20/2014/F/No.187/38/2017(ITA.I] Notification No.64/2014 F.No.187/40/2014(ITA-I) dated 13.11.2014, subsequent orders of Principal Commissioner of Income Tax, Kozhikode in order dated 28.08.2020 vide order F.No.Pr.CIT.CLT/HQ/Jur/ 120/2020-21 and approval of the Principal Commissioner of Income Tax Kozhikode Vide F.No.Tech/Pr.CIT/CLT/Juri/2023-24 dated 20.07.2023, I, the Joint Commissioner of Income tax, Range-1, Thrissur having been authorised so, hereby make the following amendments in jurisdiction, superseding the earlier order passed on 21.09.2020 w.e.f 03.08.2023.

New entry at SI. No. (1) to (6) of Column (1) with the number and words as per Schedule below are inserted/ substituted/ deleted. (Strike off whichever is not applicable)

SI	Designation	Headquarters	Territorial	Persons or classes of	Cases or classes of cases
No.	Class of Income-		Areas	persons	
	tax authorities				
(1)	(2)	(3)	(4)	(5)	(6)
1	DCIT, Circle 1(1)	Thrissur	Revenue	a) Persons referred	a)All cases of persons referred to in column (5)(a) and whose assessed total income/loss in latest completed
	& TPS, Thrissur		district of	to in Column (6)	assessment as on date of this Notification or the returned total income/loss as per the returns pending for assessment
			Thrissur	being resident companies	as on the date of this Notification is Rs.20 Lakhs and above.

 _	 	
	registered under	
KRL/C/21/1	the Companies	
	Act	b) Directors of companies mentioned in (a) above.
	1956/Companies	
	Act,2013 and	
	having its	
	registered office	c) All cases of persons referred to in column 5(c) & (d) and whose assessed income/loss in latest completed assessment
	in the area	as on date of this Notification or the returned total income/loss as per the returns pending for assessment as on the
	mentioned in	date of this Notification is Rs.20 lakhs and above.
	column(4)	
	excluding cases	
	assigned to other	
	Income Tax	
	Authorities;	
	b) Persons who are	
	the directors with	
	substantial	
	interest in the	
	companies	
	mentioned in (a)	
	above.	
	c) Persons referred	
	to in column (6)	
	being resident	
	non corporate	
	assessees who	
	are deriving	
	income from	
	sources other	
	than business or	
	profession and	
	salary income	
	and whose place	
	of residence is	
	situated within	
	the area	
	mentioned in	
	column (4)	
	excluding cases	
	assigned to other	
	Income Tax	
	Authorities.;	
	d) Persons referred	
	to in column (6)	

2	Ward-1(1),	Thrissur	Revenue	being resident non corporate assessees who are deriving income from business or profession and whose principal place of business is within the territorial area mentioned in column (4) excluding cases assigned to other Income tax Authorities.	a) All cases of persons referred to in column (5) and whose assessed total income/loss in latest completed assessment
	Thrissur	111113341	District of	who come under	as on date of this Notification or the returned total income/loss as per the returns pending for assessment as on the
	KRL/W/21/4		Thrissur	the revenue district of Thrissur whose fifth letter of the PAN is from "A" to "M" excluding cases assigned to other Income Tax Authorities;	date of this Notification is below Rs.20 Lakhs.
3	Ward-2(1), Thrissur KRL/W/21/91	Thrissur	Revenue District of Thrissur	a) All assesssees who come under the revenue district of Thrissur whose fifth letter of the PAN is from "N" to "Z" excluding cases assigned to other Income Tax Authorities;	a) All cases of persons referred to in column (5) and whose assessed total income/loss in latest completed assessment as on date of this Notification or the returned total income/loss as per the returns pending for assessment as on the date of this notification is below Rs.20 lakhs.

4	Ward 1 &TPS,	Guruvayur	In the	a) Persons referred to in	a) All cases of persons referred to in column 5(a)&(b) and whose assessed income/loss in latest completed assessment
•	Guruvayur	22	revenue	Column (6)being resident	as on date of this Notification or the returned total income/loss as per the returns pending for assessment as on the
	· · · · · · · · · · · · · · · · · · ·		district of	non corporate assessees	date of this Notification is below Rs.20 lakhs. (Monetary limit applies only to income other than from Salary)
			Thrissur	who are deriving income	, , , , , , , , , , , , , , , , , , , ,
			a)Chavakka	from sources other than	
	KRL/W/21/1		d Taluk	business or profession	
			b)Entire	and are residing /having	
			Muncipality	place of employment	
			of	within the territorial area	
			Kunnamkul	mentioned in column (4)	
			am	excluding cases assigned	
			c)Panchaya	to other Income Tax	
			ts of	Authorities;	
			Choondal,		
			Chowannur	b) Persons referred to in	
			,	Column (6) being resident	
			Desamanga	non corporate assessees	
			lam,	who are deriving income	
			Erumapetty	from business or	
			Kadangode,	profession and whose	
			Kadavallur,	principal place of	
			Kandanasse		
			ry,	territorial area	
			Kattakamp	mentioned in column (4)	
			al,	excluding cases assigned	
			Porkulam,	to other Income tax	
			Varavooor	Authorities.	
			and Veloor in the		
			Revenue		
			Taluk of		
			Thalappilly		
5	Ward-1 & TPS,	Palakkad	Revenue	All assesssees who come	a) All cases of persons referred to in col.(5) and whose name begin with the English alphabet letter "A" to "M" and are
	Palakkad <mark>/</mark>	Talakkaa	District of	under the revenue district	residing/ having place of employment in the Revenue Taluk of Palakkad in Palakkad District.
	T didikida <mark>j</mark>		Palakkad	of Palakkad whose fifth	residing having place of employment in the Neverlae ratak of Falakkaa in Falakkaa Bistrice.
			· Grannau	letter of the PAN is from	
	KRL/W/21/92			"A" to "M" excluding	
				cases assigned to other	
				2222 2226 22 22 22	

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				Income Tax Authorities	
6	Ward-2, Palakkad <mark>/</mark> KRL/W/21/93	Palakkad	Revenue District of Palakkad	All assesssees who come under the revenue district of Thrissur whose fifth letter of the PAN is from "N" to "Z" excluding cases assigned to other Income Tax Authorities;	a) All cases of persons referred to in column (5) and whose name begin with English alphabet letters "N" to "Z" and are residing/ having employment in the Revenue Taluks of Palakkad in Palakkad District,

Joint Commissioner of Income Tax, Range 1, Thrissur