



**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.D)], 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~~.

SCHEDULE

Sl no	Designation of Income tax Authority/ AO CODE	Headquarters	Territorial Area	Persons or Class of Persons	Cases or class of cases
1	DCIT CORPORATE CIR 1(1) KOCHI KRL/C/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 having returned Income/Loss as on 1st April of every year is 20 lakhs or more, (ii) Persons who are the directors with substantial interest in the companies mentioned in (a) above. (iii) All persons within the territorial area of Kanayannoor Taluk of Ernakulam District in the State of Kerala, Other than:- (a) Cases of persons being companies registered under the Companies Act, 2013 or under the	(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 total income/loss as per the latest filed return of Income is 20 lakhs or more as on 1st April of every Year. (b) Directors of companies mentioned in (a) above. (c) All cases of the persons referred to entries in item (iii) 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

				<p>Companies Act 1956 and having registered office within the territorial area of Kanayannoor Taluk of Ernakulam District in the State of Kerala.</p> <p>(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.</p> <p>(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.</p> <p>(d) Persons being non-resident having jurisdictions assigned to International Taxation.</p>	year is Rs. 20 Lakhs and above.
2	<p>CORPORATE WARD 1(1), KOCHI</p> <p>KRL/W/10/1</p>	Kochi	<p>In the State of Kerala</p> <p>i. All Taluks of Ernakulam District.</p> <p>ii. All Taluks of the Revenue District of Idukki except Peerumedu Taluk. and The Union Territory of Lakshadweep</p>	<p>(i) Resident companies registered under the Companies Act 2013 or Companies Act 1956 having its registered office in the area mentioned in col 4 and whose 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;</p> <p>(ii) Persons who are the directors with substantial interest in the companies mentioned in (a) above</p>	<p>(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.</p> <p>(b) Directors of companies mentioned in (a) above.</p>
3	<p>NON CORP WARD 1(1), KOCHI</p> <p>KRL/W/10/91</p>	Kochi	<p>In the State of Kerala</p> <p>(a) Kanayannoor Taluk of Ernakulam District</p>	<p>All persons Other than:-</p> <p>(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.</p> <p>(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.</p> <p>(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.</p> <p>(d) Persons being non-resident having jurisdictions assigned to International Taxation.</p>	<p>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.</p>

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 1 st 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.	
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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~~.

SCHEDULE

Sl no	Designation of Income tax Authority	Headquarters	Territorial Area	Persons or Class of Persons	Cases or class of cases
1	CORPORATE CIR 2(1) KOCHI KRL/C/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 having returned Income/Loss as on 1st April of every year is 20 lakhs or more, (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" 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) Directors of companies mentioned 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 and whose 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 (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	(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 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), KOCHI 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	(a) All cases of the persons referred to entries in item (i) of col. (5) whose name begin with the English Alphabet letters "P" to "Z" and having returned total income/loss as on 1st April of every year is less than Rs. 20 Lakhs. (b)All cases of the person referred to entries in item (ii) of Col. 5 whose name begin with the English Alphabet letters "A" to "I" & "R" to "Z" and having returned total income/loss as on 1st April of every year is less than Rs. 20 Lakhs (c) All cases (i) Employees of BPCL, Kochi and Hindustan Organic Ltd, Kochi

				<p>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.</p> <p>(d) Persons being non-resident having jurisdictions assigned to International Taxation.</p> <p>(ii) All persons referred to entries in 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.</p>	<p>(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.</p>
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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.D)], 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~~.

SCHEDULE

Sl no	Designation of Income tax Authority	Headquarters	Territorial Area	Persons or Class of Persons	Cases or class of cases
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2	<p>WARD-1, KOTTAYAM</p> <p>KRL/W/61/1</p>	KOTTAYAM	<p>In the state of Kerala (a) Revenue District of Kottayam (excluding revenue Taluk of Changanacherry), and Peerumedu Taluk of Idukki Revenue District</p>	<p>(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 col 4.</p> <p>(ii) 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.</p>	<p>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 shows total income or loss of below Rs.20 lakhs.</p>
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3	WARD-1& TPS, THIRUVALLA/ KRL/W/61/92	THIRUVALLA	<p>In the state of Kerala</p> <p>(a) Areas coming under the territorial jurisdiction of Revenue District of Pathanamthitta (excluding revenue Taluk of Adoor),</p> <p>(b) Territorial Jurisdiction of Chengannur and Mavelikara Taluk of Revenue District of Alapuzha</p> <p>(c) Territorial jurisdiction of Changanacherry Taluk of Revenue District of Kottayam</p>	<p>(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 col 4.</p> <p>(ii) All persons Other than:-</p> <p>(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.</p> <p>(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.</p> <p>(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.</p> <p>(d) Persons being non-resident having jurisdictions assigned to International Taxation.</p>	<p>(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.</p> <p>(b) All cases of the persons referred to entries in col. (5) whose name begin with the English Alphabet letters "A" or "B" or "C" or "G" and having returned total income/loss as on 1st April of every year is below Rs. 20 Lakhs.</p>
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4	<p>WARD-2, THIRUVALLA/</p> <p>KRL/W/61/94</p>	THIRUVALLA	<p>In the state of Kerala</p> <p>(a) Areas coming under the territorial jurisdiction of Revenue District of Pathanamthitta (excluding revenue Taluk of Adoor),</p> <p>(b) Territorial Jurisdiction of Chengannur and Mavelikara Taluk of Revenue District of Alapuzha</p> <p>(c) Territorial jurisdiction of Changanacherry Taluk of Revenue District of Kottayam</p>	<p>(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 col 4.</p> <p>(ii) All persons Other than:-</p> <p>(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.</p> <p>(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.</p> <p>(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.</p> <p>(d) Persons being non-resident having jurisdictions assigned to International Taxation.</p>	<p>(a) All cases of the persons referred to entries in col. (5) whose name begin with the English Alphabet letters "D" to "F" and "H" to "Z" and having returned total income/loss as on 1st April of every year is below Rs. 20 Lakhs.</p>
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<p>5</p>	<p>WARD-1 & TPS, ALAPPUZHA</p> <p>KRL/W/61/91</p>	<p>ALAPPUZHA</p>	<p>In the State of Kerala (a) Areas coming under the territorial jurisdiction of Revenue District of Alappuzha (excluding revenue Taluks of Chengannur and Mavelikara), (b) Karunagappally Taluk of Kollam Revenue District</p>	<p>(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 col 4. (ii) 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.</p>	<p>(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 "F" and having returned total income/loss as on 1st April of every year is below Rs. 20 Lakhs.</p>
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6	WARD-2, ALAPPUZHA/ KRL/W/61/93	ALAPPUZHA	In the State of Kerala (a) Areas coming under the territorial jurisdiction of Revenue District of Alappuzha (excluding revenue Taluks of Chengannur and Mavelikara), (b) Karunagappally Taluk of Kollam Revenue District	(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 col 4. (ii) 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 the persons referred to entries in col. (5) whose name begin with the English Alphabet letters "G" to "Z" and having returned total income/loss as on 1st April of every year is below Rs. 20 Lakhs.
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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

Dated : 21ST September 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 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.

Sl. No	Ward/Circle	Headquarters	Territorial Areas	Persons or classes of persons	Cases or classes of cases
1	2	3	4	5	6
1	Circle-1(1), Thiruvananthapuram KRL/C/51/1	Thiruvananthapuram	In the State of Kerala All Taluks of Thiruvananthapuram District.	(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 of Rs. 20 lakhs and above as on the 1 st April of every year 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	(a) All Cases of persons mentioned at corresponding entry (a) 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 Tax authorities (b) All Cases of persons mentioned at corresponding entry (b) 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 Tax authorities (c) All cases of directors or partners/members with substantial interest in (a) & (b) above. (d) All Cases of persons mentioned at corresponding entry (d) in column (5) with returned total income/loss of Rs. 20 lakhs and above as on the 1 st April of every year

				<p>assigned to other Income Tax authorities</p> <p>(c) Directors or partners/members with substantial interest in (a) & (b) above.</p> <p>(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 1st April of every year excluding cases assigned to other Income Tax authorities</p> <p>(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 1st April of every year excluding cases assigned to other Income Tax authorities.</p>	<p>excluding cases assigned to other Income Tax authorities</p> <p>(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 1st April of every year excluding cases assigned to other Income Tax authorities</p>
2	<p>Ward 1(1), Thiruvananthapuram</p> <p>KRL/W/51/1</p>	Thiruvananthapuram	<p>In the State of Kerala, Revenue District of Thiruvananthapuram</p>	<p>(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 1st April of every year excluding cases assigned to other Income Tax authorities</p> <p>(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 1st April of every year excluding cases assigned to other Income Tax authorities</p>	<p>(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 1st April of every year excluding cases assigned to other Income Tax authorities</p> <p>(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 1st April of every year excluding cases assigned to other Income Tax authorities</p> <p>(c) Directors or partners/members with substantial interest in (a) & (b) above.</p> <p>(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 1st April of every year excluding cases assigned to other Income Tax authorities.</p>

				<p>(c) Directors or partners/members with substantial interest in (a) & (b) above.</p> <p>(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 1st April of every year excluding cases assigned to other Income Tax authorities</p> <p>(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 1st April of every year excluding cases assigned to other Income Tax authorities.</p>	<p>(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 1st April of every year excluding cases assigned to other Income Tax authorities.</p>
3	<p>Ward 1(3), Thiruvananthapuram</p> <p>KRL/W/51/3</p>	Thiruvananthapuram	In the State of Kerala, Revenue District of Thiruvananthapuram	<p>(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 1st April of every year excluding cases assigned to other Income Tax authorities.</p> <p>(b) Partners/Members with substantial interest in the entities mentioned in (a) above</p> <p>(c) All other persons, except Medical</p>	<p>(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 Tax authorities.</p> <p>(b) Partners/Members with substantial interest in the entities mentioned in (a) above</p> <p>(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 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.</p>

				<p>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 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.</p> <p>(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 1st April of every year excluding cases assigned to other Income Tax authorities.</p>	<p>(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 1st April of every year excluding cases assigned to other Income Tax authorities.</p>
4	<p>Ward 2(1), Thiruvananthapuram/</p> <p>KRL/W/S1/92</p>	Thiruvananthapuram	<p>In the State of Kerala, Revenue District of Thiruvananthapuram</p>	<p>(a) Resident non corporate assessee 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.</p> <p>(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 residence/employment/profession/</p>	<p>(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 Tax authorities.</p> <p>(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 Tax authorities.</p> <p>(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 Tax authorities.</p>

				<p>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 Tax authorities.</p> <p>(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 1st April of every year excluding cases assigned to other Income Tax authorities.</p>	
5	<p>ITO, Ward -1 & TPS, Kollam</p> <p>KRL/W/51/91</p>	Kollam	<p>In the state of Kerala</p> <p>i) All Taluks except Karunagappally Taluk of Kollam District and</p> <p>ii) Adoor Taluk of Pathanamthitta District</p>	<p>(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</p> <p>(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 1st April of every year excluding cases assigned to other Income Tax authorities</p> <p>(c) Directors with substantial interest in (a) above.</p> <p>(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 1st April of every year excluding cases assigned to other Income Tax authorities</p> <p>(e) Other persons, who are deriving income from sources, other than business or profession, and are</p>	<p>(a) All Cases of persons mentioned at corresponding entry at (a) in column (5) excluding cases assigned to other Income Tax Authorities.</p> <p>(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 Tax authorities</p> <p>(c) All cases of directors with substantial interest in above.</p> <p>(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 Tax authorities.</p> <p>(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 1st April of every year excluding cases assigned to other Income Tax authorities.</p> <p>(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 1st April of every year excluding cases assigned to other Income Tax authorities. (Monetary limit applies only to cases other than income from salary).</p>

				<p>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 1st April of every year excluding cases assigned to other Income Tax authorities.</p> <p>(f) All persons being resident non corporate assesseees 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 1st April of every year excluding cases assigned to other Income Tax authorities. (Monetary limit applies only to cases other than income from salary).</p>	
6	<p>Ward- 2, Kollam/</p> <p>KRL/W/51/93</p>	Kollam	<p>In the state of Kerala</p> <p>i) All Taluks except Karunagappally Taluk of Kollam District and</p> <p>ii) Adoor Taluk of Pathanamthitta District</p>	<p>(a) All persons being resident non corporate assesseees 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 1st April of every year excluding cases assigned to other Income Tax authorities. (Monetary limit applies only to cases other than income from salary).</p>	<p>(a) All Cases of persons mentioned at corresponding entry at (a) in column (5) 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 1st April of every year excluding cases assigned to other Income Tax authorities. (Monetary limit applies only to cases other than income from salary).</p>

This order shall come into force from the 13.08.2020.

ADDITIONAL COMMISSIONER OF INCOME TAX,
RANGE-1, THIRUVANANTHAPURAM



भारत सरकार, Government Of India
आयकर विभाग, Income Tax Department

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

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

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F.No. Range-1-CLT/Jur/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-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 Sl. No. (1) to (6) of Column (1) with the number and words as per Schedule below are inserted/ substituted/ deleted.

SCHEDULE

Sl No.	Designation Class of Income-tax authorities	Headquarters	Territorial Areas	Persons or classes of persons	Cases or classes of cases
(1)	(2)	(3)	(4)	(5)	(6)
1	Circle-1(1) & TPS,	Kozhikode	1. Municipal Corporation	(i) All persons being companies registered under the Companies Act,	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

	Kozhikode KRL/C/31/1		of Kozhikode	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.	/Commissioner of Income Tax (International Taxation), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Central) etc.
2	Ward-1(1), Kozhikode KRL/W/31/1	Kozhikode	1. Municipal Corporation of Kozhikode	All persons whose names begin with letters of the alphabet 'A' to 'M' falling within the Municipal Corporation of Kozhikode and whose income as per latest return of latest assessment year and income returned in respect of any scrutiny assessment pending as on 31 st 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	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 (International Taxation), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Central) etc.
3	Ward-1(3), Kozhikode KRL/W/31/3	Kozhikode	1. Municipal Corporation of Kozhikode	(i) All persons whose names begin with letters of the alphabet 'N' to 'Z' falling within the Municipal Corporation of Kozhikode and whose income as per latest return of latest assessment year and income returned in respect of any scrutiny assessment pending as on 31 st	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 (International Taxation), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Central) etc.

				<p>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</p> <p>(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</p>	
4	<p>Ward-1 & TPS, Kannur</p> <p>KRL/W/31/91</p>	Kannur	<p>1. Revenue district of Kannur</p> <p>2. Revenue district of Kasaragod</p> <p>3. Mahe District in the Union Territory of Puduchery</p>	<p>(i) All 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 items 1, 2 and 3 of Column (4);</p> <p>(ii) Managing Director/ Director/ manager/secretary in the companies mentioned at Sl.No.(i)</p> <p>(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</p>	<p>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 (International Taxation), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Central) etc.</p>

				<p>as on 31st march of the immediate previous financial year shows income/loss of Rs.20 lakhs and above.</p> <p>(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</p>	
5	<p>Ward-3, Kannur</p> <p>KRL/W/31/93</p>	Kannur	<p>1. Revenue District of Kannur</p> <p>2. Mahe District in the Union Territory of Puduchery</p>	<p>(i) All persons falling within the Revenue Taluk of Iritty and Taliparamba in Kannur district whose returned income as per latest return of latest Asstt 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.</p> <p>(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</p>	<p>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 (International Taxation), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Central) etc.</p>

				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 cases of Managing Director/ Director/ manager/secretary in the companies assigned to ITO Ward 1 & TPS Kannur	
6	Ward-1 & TPS, Kasaragod KRL/W/31/92	Kasaragod	Revenue district of Kasaragod	All persons falling within the 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(Exemption), Pr.Commissioner of Income Tax /Commissioner of Income Tax (International Taxation), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Central) etc.

This order shall come into force from 13.08.2020.

Joint Commissioner of Income Tax
Range -1, Kozhikode



भारत सरकार, Government Of India
आयकर विभाग, Income Tax Department
संयुक्त आयकर आयुक्त का कार्यालय, रेंज-२, कोषिकोड

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

आयकरभवन, नार्थ ब्लॉक, कोषिकोड ६७३००१, AayakarBhavan, North Block, Kozhikode-673001,

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

SCHEDULE

Sl No.	Designation Class of	Headquarter s	Territorial Areas	Persons or classes of persons	Cases or classes of cases
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	Income-tax authorities				
(1)	(2)	(3)	(4)	(5)	(6)
1	Circle-2(1), Kozhikode KRL/C/32/1	Kozhikode	Revenue District of Kozhikode of 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 (International Taxation), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Central) etc.
2	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 (International Taxation), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Central) etc.
3	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 (International Taxation), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Central) etc.

4	Ward -1 &TPS, Tirur/ KRL/W/32/92	Tirur	Revenue District of Malappuram	<p>(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);</p> <p>(ii) Managing Director/ Director/ manager/secretary in the companies mentioned at Sl.No.(i)</p> <p>(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 31st march of the immediate previous financial year shows income/loss of Rs.20 lakhs and above.</p> <p>(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.</p>	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 (International Taxation), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Central) etc.
5	Ward -2, Tirur/ KRL/W/32/91	Tirur	Revenue Taluks of Ernad, Nilambur, Kondotty, Tirurangadi, Ponnani and Perinthalman na Taluks in Malappuram 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 ITO, Ward-1&TPS, Tirur	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 (International Taxation), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Central) etc.
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 KRL/W/32/7		District of Wayand	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.	Pr.Commissioner of Income Tax/ Commissioner of Income Tax(Exemption), Pr.Commissioner of Income Tax /Commissioner of Income Tax (International Taxation), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Central) etc.
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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 Sl. 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)

SCHEDULE

Sl No.	Designation Class of Income- tax authorities	Headquarters	Territorial Areas	Persons or classes of persons	Cases or classes of cases
(1)	(2)	(3)	(4)	(5)	(6)
1	DCIT, Circle 1(1) & TPS, Thrissur	Thrissur	Revenue district of Thrissur	a) Persons referred to in Column (6) being resident companies	a)All cases of persons referred to in column (5)(a) 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 Rs.20 Lakhs and above.

	KRL/C/21/1			<p>registered under the Companies Act 1956/Companies Act,2013 and having its registered office in the area mentioned in column(4) excluding cases assigned to other Income Tax Authorities;</p> <p>b) Persons who are the directors with substantial interest in the companies mentioned in (a) above.</p> <p>c) Persons referred to in column (6) being resident non corporate assesseees 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.;</p> <p>d) Persons referred to in column (6)</p>	<p>b) Directors of companies mentioned in (a) above.</p> <p>c) All cases of persons referred to in column 5(c) & (d) and whose assessed 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 Rs.20 lakhs and above.</p>
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				being resident non corporate assesseees 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.	
2	Ward-1(1), Thrissur KRL/W/21/4	Thrissur	Revenue District of Thrissur	a) All assesseees who come under the revenue district of Thrissur whose fifth letter of the PAN is from "A" to "M" 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.
3	Ward-2(1), Thrissur KRL/W/21/91	Thrissur	Revenue District of Thrissur	a) All assesseees 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 KRL/W/21/1	Guruvayur	In the revenue district of Thrissur a)Chavakkad Taluk b)Entire Municipality of Kunnammulam c)Panchayats of Choondal, Chowannur, Desamangalam, Erumapetty Kadangode, Kadavallur, Kandanassery, Kattakampal, Porkulam, Varavoor and Velloor in the Revenue Taluk of Thalappilly	a) Persons referred to in Column (6)being resident non corporate assesseees who are deriving income from sources other than business or profession and are residing /having place of employment within the territorial area mentioned in column (4) excluding cases assigned to other Income Tax Authorities; b) Persons referred to in Column (6) being resident non corporate assesseees 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(a)&(b) and whose assessed 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. (Monetary limit applies only to income other than from Salary)
5	Ward-1 & TPS, Palakkad KRL/W/21/92	Palakkad	Revenue District of Palakkad	All assesseees who come under the revenue district of Palakkad whose fifth letter of the PAN is from "A" to "M" excluding cases assigned to other	a) All cases of persons referred to in col.(5) and whose name begin with the English alphabet letter "A" to "M" and are residing/ having place of employment in the Revenue Taluk of Palakkad in Palakkad District .

				Income Tax Authorities	
6	Ward-2, Palakkad/ KRL/W/21/93	Palakkad	Revenue District of Palakkad	All assesseees 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