

JURISDICTION DETAILS

Principal Chief Commissioner of income-tax (Bihar & Jharkhand), Patna

Pr. CIT Charge		Pr. Commissioner of Income-tax-1, Patna			
City		Patna			
Range (Designation of Add/Jt. CIT & his Office Address & Landline Number	Ward/Circle (Designation of ITO/Ac/DC & his Office Address & Landline Number	Headquarter	AO Wise (Jurisdiction)		
			Territorial Area	Persons or classes of persons	Cases or classes of cases
1	2	3	4	5	6
Add/Jt. Commissioner of Income- tax, Range-1, Patna	DC/Asstt. Commissioner of Income-tax, Circle-1, Patna	Patna	a) In the state of Bihar: District of Patna.	(a) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (a) of column (4); (b) 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 item (a) of column (4);	a) All cases of persons referred to in corresponding entry in item (a) of column (5), and whose principal source of income is from legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or any other profession as notified by the Board in the Official Gazette under sub section (1) of section 44AA of the Income tax Act, 1961 having total income of <u>Rs. 10 lakh and above.</u>

				<p>(c) persons being individuals referred to in item (c) of column (6).</p>	<p>(b) all cases of persons referred to in corresponding entry in items (b) of column (5) having principal source of income from the business of nursing home, hospitals, diagnostic centres, manufacturing/distribution/sale of medicines including veterinary medicines, medical equipments and optical appliances and having total income of <u>Rs. 15 lakh and above</u>;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (b) of column (5);</p>
			<p>b) Districts of Vaishali, Bhojpur and Buxar</p>	<p>(d) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) of column (4);</p> <p>(e) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (b) of</p>	<p>(d) All cases of persons referred to in corresponding entries in items (d) & (e) of column (5) having total income of <u>Rs. 10 lakh and above</u> and item (f) having total income of <u>Rs. 15 lakh and above</u>;</p> <p>(e) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (f) of column (5).</p>

				<p>column (4);</p> <p>(f) 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 item (b) of column (4);</p> <p>(g) persons being individuals referred to in item (e) of column (6).</p>	
Add/Jt. Commissioner of Income-tax, Range-1, Patna	ITO, Ward-1(1), Patna	Patna	In the state of Bihar: District of Patna.	<p>(a) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(b) 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>(c) persons being individuals referred to in item (c) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entry in item (a) of column (5), and whose principal source of income is from legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or any other profession as notified by the Board in the Official Gazette under sub section (1) of section 44AA of the Income tax Act, 1961 having total income <u>below Rs. 10 lakh</u> and whose first name begin with the alphabet <u>from A to M;</u></p> <p>9b) all cases of persons referred to in corresponding entry in items (b) of column (5) having principal source of income from the business of</p>

					<p>nursing home, hospitals, diagnostic centres, manufacturing/distribution/sale of medicines including veterinary medicines, medical equipments and optical appliances and having total income below Rs. 15 lakh and whose first name begin with the alphabet from A to M;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (b) of column (5).</p>
Add/Jt. Commissioner of Income-tax, Range-1, Patna	ITO, Ward-1(2), Patna	Patna	a) In the state of Bihar: District of Patna.	<p>(a) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(b) 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>(c) persons being individuals</p>	<p>a) All cases of persons referred to in corresponding entry in item (a) of column (5), and whose principal source of income is from legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or any other profession as notified by the Board in the Official Gazette under sub section (1) of section 44AA of the Income tax Act, 1961 having total income below Rs. 10 lakh and whose first name begin with the alphabet from N to Z.</p>

				referred to in item (c) of column (6).	<p>b) all cases of persons referred to in corresponding entry in items (b) of column (5) having principal source of income from the business of nursing home, hospitals, diagnostic centres, manufacturing/distribution/sale of medicines including veterinary medicines, medical equipments and optical appliances and having total income below Rs. 15 lakh and whose first name begin with the alphabet from N to Z;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (b) of column (5).</p>
Add/Jt. Commissioner of Income-tax, Range-1, Patna	ITO, Ward-1(3), Vaishali	Hajipur	a) In the state of Bihar: District of Vaishali	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or</p>	<p>a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income below Rs. 10 lakh and item (c) having total income below Rs. 15 lakh;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in</p>

				<p>profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>corresponding entry in item (c) of column (5).</p>
<p>Add/Jt. Commissioner of Income-tax, Range-1, Patna</p>	<p>ITO, Ward-1(4), Ara</p>	<p>Ara</p>	<p>In the state of Bihar: District of Bhojpur</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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</p>	<p>a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> ;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>

				in the area mentioned in column (4); (d) persons being individuals referred to in item (b) of column (6).	
Add/Jt. Commissioner of Income-tax, Range-1, Patna	ITO, Ward-1(5), Buxar	Buxar	In the state of Bihar: District of Buxar	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4); (b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4); (c) 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); (d) persons being individuals referred to in item (b) of column (6).	a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income of <u>below Rs. 15 lakh</u> ; (b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).
Addl./Jt. Commissioner of Income-tax, Range-2,	DCIT/ACIT, Circle-2, Patna	Patna	a) In the state of Bihar: District of Patna.	(a) persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered	(a) all cases of persons referred to in corresponding entry in item (a) of column (5) excluding those under the jurisdiction of Range-1, Patna and

Patna				<p>office or principal place of business in the area mentioned in item (a) of column (4);</p> <p>(b) persons being individuals referred to in item (b) of column (6).</p>	<p>having total income of <u>Rs. 15 lakh and above;</u></p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (a) of column (5).</p>
			<p>b) Districts of Nawada and Nalanda,</p>	<p>(c) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) of column (4);</p> <p>(d) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (b) of column (4);</p> <p>(e) 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 item (b) of column (4);</p>	<p>(c) All cases of persons referred to in corresponding entries in items (c) & (d) of column (5) having total income of <u>Rs. 10 lakh & above</u> and (e) having total income of <u>Rs. 15 lakh & above ;</u></p> <p>(d) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (e) of column (5).</p>

				(f) persons being individuals referred to in item (d) of column (6).	
Addl./Jt. Commissioner of Income-tax, Range-2, Patna	ITO, Ward-2(1), Patna	Patna	In the state of Bihar: District of Patna.	(a) 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); (b) persons being individuals referred to in item (b) of column (6).	(a) all cases of persons referred to in corresponding entry in item (a) of column (5) excluding those under the jurisdiction of Range-1, Patna and having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet <u>from A to M;</u> (b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (a) of column (5).
Addl./Jt. Commissioner of Income-tax, Range-2, Patna	ITO, Ward-2(2), Patna	Patna	In the state of Bihar: District of Patna.	(a) 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); (b) persons being individuals referred to in item (b) of column (6).	(a) all cases of persons referred to in corresponding entry in item (a) of column (5) excluding those under the jurisdiction of Range-1, Patna and having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet <u>from N to Z;</u> (b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (a) of column (5).
Addl./Jt.	ITO, Ward-	Biharsharif	In the state of	(a) Persons other than companies	(a) All cases of persons referred to in

Commissioner of Income-tax, Range-2, Patna	2(3), Biharsharif		Bihar: District of Nalanda.(within municipal limit of Biharsharif town)	<p>deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and (c) having total income <u>below Rs. 15 lakh</u></p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
Addl./Jt. Commissioner of Income-tax, Range-2, Patna	ITO, Ward-2(4), Biharsharif	Biharsharif	In the state of Bihar: District of Nalanda (area excluding the municipal limit of Biharsharif town).	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and (c) having total income <u>below Rs. 15 lakh</u>.</p> <p>(b) all cases of individuals being managing director or director or</p>

				<p>business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Addl./Jt. Commissioner of Income-tax, Range-2, Patna</p>	<p>ITO, Ward-2(5), Biharsharif</p>	<p>Biharsharif</p>	<p>In the state of Bihar: District of Nawada.</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) persons being companies registered under the Companies Act, 2013 or under the Companies</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and (c) having total income <u>below Rs. 15 lakh</u>;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>

				Act, 1956 and having its registered office or principal place of business in the area mentioned in column (4); (d) persons being individuals referred to in item (b) of column (6).	
Adl./Jt. Commissioner of Income-tax, Range-3 Gaya	DCIT/ACIT, Circle-3, Gaya	Gaya	In the state of Bihar: Districts of Gaya, Jahanabad, Arwal, Aurangabad, Rohtas, Kaimur,	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4); (b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4); (c) 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); (d) persons being individuals referred to in item (b) of column (6).	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> and item (c) having total income of <u>Rs. 15 lakh and above;</u> (b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).
Adl./Jt.	ITO, Ward-	Gaya	In the state of	(a) Persons other than companies	(a) All cases of persons referred to in

Commissioner of Income-tax, Range-3 Gaya	3(1) Gaya		Bihar: Districts of Gaya, Jahanabad,	<p>deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet <u>from A to M</u>;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
Addl./Jt. Commissioner of Income-tax, Range-3 Gaya	ITO, Ward-3(2) Gaya	Gaya	In the state of Bihar: Districts of Gaya, Jahanabad,	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet from <u>N to Z</u>;</p>

				<p>business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Addl./Jt. Commissioner of Income-tax, Range-3 Gaya</p>	<p>ITO, Ward-3(3) Aurangabad</p>	<p>Aurangabad</p>	<p>In the state of Bihar: Districts of Aurangabad & Arwal,</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) persons being companies registered under the Companies</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh;</u></p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>

				<p>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>(d) persons being individuals referred to in item (b) of column (6).</p>	
<p>Addl./Jt. Commissioner of Income-tax, Range-3 Gaya</p>	<p>ITO, Ward-3(4) Sasaram</p>	<p>Sasaram</p>	<p>In the state of Bihar: District of Sasaram</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh;</u></p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>

				(6).	
Addl./Jt. Commissioner of Income-tax, Range-3 Gaya	ITO, Ward-3(5) Sasaram	Sasaram	In the state of Bihar: District of Kaimur	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u>;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>

JURISDICTION DETAILS

Principal Chief Commissioner of income-tax (Bihar & Jharkhand), Patna

Pr. CIT Charge		Pr. Commissioner of Income-tax-2, Patna			
City		Patna			
Range (Designation of Add/Jt. CIT & his Office Address & Landline Number	Ward/Circle (Designation of ITO/Ac/DC & his Office Address & Landline Number	Headquarter	AO Wise (Jurisdiction)		
			Territorial Area	Persons or classes of persons	Cases or classes of cases
1	2	3	4	5	6
Addl./Jt. Commissioner of Income- tax, Range-4, Patna	DCIT/ACIT, Circle-4, Patna	Patna	In the state of Bihar: District of Patna	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4); (b) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column	(a) All cases of persons referred to in corresponding entries in items (a) and (b) of column (5) or other than the cases falling under the jurisdiction of Principal Commissioner/ Commissioner of Income-tax-I, Patna and whose names begin with the alphabet from <u>A to L</u> having total income of <u>Rs. 10 lakh and above</u> and whose jurisdiction are not specifically assigned to any other

				(4);	<p>Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) whose principal source of income is from execution of civil /electrical/ mechanical contracts/sub contractors, labour contractors, service contractors and manpower suppliers having total income of <u>Rs. 10 lakh and above</u>;</p> <p>(c) all cases of persons referred to in item (b) of column (5) whose principal source of income is from mining sector including mining contractors/sub contractors/ labour contractors, mine operators, mine owners, crushers, sand mining contractors, brick klin business, and forest contractors having total income of <u>Rs. 10 lakh and above</u>;</p> <p>(d) all cases of persons referred to in item (b) of column (5) whose principal source of income from the business of nursing home, hospitals, diagnostic centres, manufacturing/ distribution/sale of medicines including veterinary medicines, medical equipments and optical</p>
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					appliances having total income of <u>Rs. 10 lakh and above.</u>
Addl./Jt. Commissioner of Income-tax, Range-4, Patna	ITO, Ward-4(1), Patna	Patna	In the state of Bihar: District of Patna	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4); (b) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);	(a) All cases of persons referred to in corresponding entries in items (a) and (b) of column (5) or other than the cases falling under the jurisdiction of Principal Commissioner/ Commissioner of Income-tax-I, Patna and whose names begin with the alphabet <u>A</u> <u>having total income below Rs. 10 lakhs</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business; (b) all cases of persons referred to in item (b) of column (5) whose principal source of income from the business of nursing home, hospitals, diagnostic centres, manufacturing/distribution/sale of medicines including veterinary medicines, medical equipments and optical appliances having total income <u>below Rs. 10 lakh.</u>
Addl./Jt. Commissioner of Income-tax, Range-4, Patna	ITO, Ward-4(2), Patna	Patna	In the state of Bihar: District of Patna	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column	(a) All cases of persons referred to in corresponding entries in items (a) and (b) of column (5) or other than the cases falling under the jurisdiction of Principal

				<p>(4);</p> <p>(b) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p>	<p>Commissioner/ Commissioner of Income-tax-I, Patna and whose names begin with the alphabet <u>B & D having total income below Rs. 10 lakhs</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business.</p>
<p>Adl./Jt. Commissioner of Income-tax, Range-4, Patna</p>	<p>ITO, Ward-4(3), Patna</p>	<p>Patna</p>	<p>In the state of Bihar: District of Patna</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) and (b) of column (5) or other than the cases falling under the jurisdiction of Principal Commissioner/ Commissioner of Income-tax-I, Patna and whose names begin with the alphabet <u>C, E, F, G & L having total income below Rs. 10 lakhs</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) whose principal source of income is from mining sector including mining contractors/sub contractors/ labour contractors, mine operators, mine owners, crushers, sand mining</p>

					contractors, brick klin business, and forest contractors having total income <u>below Rs. 10 lakh.</u>
Addl./Jt. Commissioner of Income-tax, Range-4, Patna	ITO, Ward-4(4), Patna	Patna	In the state of Bihar: District of Patna	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4); (b) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);	(a) All cases of persons referred to in corresponding entries in items (a) and (b) of column (5) or other than the cases falling under the jurisdiction of Principal Commissioner/ Commissioner of Income-tax-I, Patna and whose names begin with the alphabet <u>H, I, & J having total income below Rs. 10 lakhs</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business.
Addl./Jt. Commissioner of Income-tax, Range-4, Patna	ITO, Ward-4(5), Patna	Patna	In the state of Bihar: District of Patna	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4); (b) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);	(a) All cases of persons referred to in corresponding entries in items (a) and (b) of column (5) or other than the cases falling under the jurisdiction of Principal Commissioner/ Commissioner of Income-tax-I, Patna and whose names begin with the alphabet <u>K having total income below Rs. 10 lakhs</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;

					(b) all cases of persons referred to in item (b) of column (5) whose principal source of income is from execution of civil /electrical/ mechanical contracts/sub contractors, labour contractors, service contractors and manpower suppliers having total income <u>below Rs. 10 lakh.</u>
Addl./Jt. Commissioner of Income-tax, Range-5, Patna	DCIT/ACIT, Circle-5, Patna	Patna	In the state of Bihar: District of Patna	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) and (b) of column (5) or other than the cases falling under the jurisdiction of Principal Commissioner/ Commissioner of Income-tax-I, Patna and whose names begin with the alphabet from <u>M to R</u> having total income of <u>Rs. 10 lakh and above</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) whose principal source of income is from the business of plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel agents, tour operators,</p>

				<p>two wheeler and automobile agencies, spare part dealers, workshops or service centers of automobiles and other transport vehicles and their body makers having total income of <u>Rs. 10 lakh and above;</u></p> <p>(c) all cases of persons referred to in item (b) of column (5) whose principal source of income is from the business of jewellery trading/manufacturing/ repairing having total income of <u>Rs. 10 lakh and above;</u></p> <p>(d) all cases of persons referred to in item (b) of column (5) whose principal source of income is from business of commercial educational institute/computer training/ coaching institutes having total income of <u>Rs. 10 lakh and above.</u></p> <p>.</p>	
Addl./Jt. Commissioner of Income-tax, Range-5, Patna	ITO, Ward-5(1), Patna	Patna	In the state of Bihar: District of Patna	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons other than companies</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) and (b) of column (5) or other than the cases falling under the jurisdiction of Principal Commissioner/ Commissioner of Income-tax-I, Patna and whose names begin with the alphabet <u>R having total income</u></p>

				<p>deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p>	<p><u>below Rs. 10 lakhs</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(d) all cases of persons referred to in item (b) of column (5) whose principal source of income is from business of commercial educational institute/computer training/ coaching institutes having total income <u>below Rs. 10 lakh.</u></p>
<p>Addl./Jt. Commissioner of Income-tax, Range-5, Patna</p>	<p>ITO, Ward-5(2), Patna</p>	<p>Patna</p>	<p>In the state of Bihar: District of Patna</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) and (b) of column (5) or other than the cases falling under the jurisdiction of Principal Commissioner/ Commissioner of Income-tax-I, Patna and whose names begin with the alphabet <u>M & O having total income below Rs. 10 lakhs</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business.</p>
<p>Addl./Jt. Commissioner of Income-</p>	<p>ITO, Ward-5(3), Patna</p>	<p>Patna</p>	<p>In the state of Bihar: District of</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) and (b) of column (5) or other than the</p>

tax, Range-5, Patna			Patna	<p>profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p>	<p>cases falling under the jurisdiction of Principal Commissioner/ Commissioner of Income-tax-I, Patna and whose names begin with the alphabet <u>N having total income below Rs. 10 lakhs</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) whose principal source of income is from the business of jewellery trading/manufacturing/ repairing having total income <u>below Rs. 10 lakh.</u></p>
Addl./Jt. Commissioner of Income-tax, Range-5, Patna	ITO, Ward-5(4), Patna	Patna	In the state of Bihar: District of Patna	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) and (b) of column (5) or other than the cases falling under the jurisdiction of Principal Commissioner/ Commissioner of Income-tax-I, Patna and whose names begin with the alphabet <u>P having total income below Rs. 10 lakhs</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special</p>

				(4);	trade/business.
Addl./Jt. Commissioner of Income-tax, Range-5, Patna	ITO, Ward-5(5), Patna	Patna	In the state of Bihar: District of Patna	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) and (b) of column (5) or other than the cases falling under the jurisdiction of Principal Commissioner/Commissioner of Income-tax-I, Patna and whose names begin with the alphabet <u>Q having total income below Rs. 10 lakhs</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) All cases of persons referred to in item (b) of column (5) whose principal source of income is from the business of plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel agents, tour operators, two wheeler and automobile agencies, spare part dealers, workshops or service centers of automobiles and other transport vehicles and their body makers having total income <u>below Rs. 10 lakhs.</u></p>

<p>Addl./Jt. Commissioner of Income-tax, Range-6, Patna</p>	<p>DCIT/ACIT, Circle-6, Patna</p>	<p>Patna</p>	<p>In the state of Bihar: District of Patna</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) and (b) of column (5) or other than the cases falling under the jurisdiction of Principal Commissioner/ Commissioner of Income-tax-I, Patna and whose names begin with the alphabet from <u>S to Z</u> having total income of <u>Rs. 10 lakh and above</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) whose principal source of income is from real estate including builders, estate agents, property developers, real estate brokers and building material suppliers like suppliers of stone chips, sand, iron, brick, cement, marbles, tiles, timber, plywood, bathroom & kitchen fittings having total income of <u>Rs. 10 lakh and above</u>;</p> <p>(c) all cases of persons referred to in item (b) of column (5) whose principal source of income is from hospitality services, hotels, lodges</p>
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					<p>& guest houses, caterers, decorators, excise (liquor) contractor, bars, event managers, musical groups, florists, horticulturists, restaurant, banquet halls, health centers, gyms and spas having total income of <u>Rs. 10 lakh and above;</u></p> <p>(d) all cases of persons referred to in item (b) of column (5) whose principal source of income is from business of general commission agents, share brokers & sub brokers, advertisement agencies & courier agencies having total income of <u>Rs. 10 lakh and above.</u></p>
<p>Adl./Jt. Commissioner of Income-tax, Range-6, Patna</p>	<p>ITO, Ward-6(1), Patna</p>	<p>Patna</p>	<p>In the state of Bihar: District of Patna</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) and (b) of column (5) or other than the cases falling under the jurisdiction of Principal Commissioner/ Commissioner of Income-tax-I, Patna and whose names begin with the alphabet <u>SU, SW, SY, SV, SX & SZ having total income below Rs. 10 lakhs</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special</p>

					trade/business; (b) all cases of persons referred to in item (b) of column (5) whose principal source of income is from business of general commission agents, share brokers & sub brokers, advertisement agencies & courier agencies having total income <u>below Rs. 10 lakh.</u>
Addl./Jt. Commissioner of Income-tax, Range-6, Patna	ITO, Ward-6(2), Patna	Patna	In the state of Bihar: District of Patna	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4); (b) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);	(a) All cases of persons referred to in corresponding entries in items (a) and (b) of column (5) or other than the cases falling under the jurisdiction of Principal Commissioner/ Commissioner of Income-tax-I, Patna and whose names begin with the alphabet <u>SA, SC, SD, SE, SO & SP having total income below Rs. 10 lakhs</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business.
Addl./Jt. Commissioner	ITO, Ward-6(3), Patna	Patna	In the state of Bihar:	(a) Persons other than companies deriving income from sources other	(a) All cases of persons referred to in corresponding entries in items

of Income-tax, Range-6, Patna			District of Patna	<p>than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p>	<p>(a) and (b) of column (5) or other than the cases falling under the jurisdiction of Principal Commissioner/ Commissioner of Income-tax-I, Patna and whose names begin with the alphabet <u>SH, SM, SN, ST, SR & SI</u> <u>having total income below Rs. 10 lakhs</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) whose principal source of income is from hospitality services, hotels, lodges & guest houses, caterers, decorators, excise (liquor) contractor, bars, event managers, musical groups, florists, horticulturists, restaurant, banquet halls, health centers, gyms and spas having total income <u>below Rs. 10 lakh.</u></p>
Addl./Jt. Commissioner of Income-tax, Range-6, Patna	ITO, Ward-6(4), Patna	Patna	In the state of Bihar: District of Patna	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);	(a) All cases of persons referred to in corresponding entries in items (a) and (b) of column (5) or other than the cases falling under the jurisdiction of Principal Commissioner/ Commissioner of

				(b) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);	Income-tax-I, Patna and whose names begin with the alphabet <u>T, U & V having total income below Rs. 10 lakhs</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business.
Adl./Jt. Commissioner of Income-tax, Range-6, Patna	ITO, Ward-6(5), Patna	Patna	In the state of Bihar: District of Patna	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4); (b) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);	(a) All cases of persons referred to in corresponding entries in items (a) and (b) of column (5) or other than the cases falling under the jurisdiction of Principal Commissioner/ Commissioner of Income-tax-I, Patna and whose names begin with the alphabet <u>W, X, Y & Z having total income below Rs. 10 lakhs</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business. (b) All cases of persons referred to in item (b) of column (5) whose principal source of income is from real estate including builders, estate agents, property developers, real estate brokers and building material suppliers like suppliers of stone chips, sand, iron, brick, cement,

					marbles, tiles, timber, plywood, bathroom & kitchen fittings having total income below Rs. 10 lakhs.
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JURISDICTION DETAILS

Principal Chief Commissioner of income-tax (Bihar & Jharkhand), Patna

Pr. CIT Charge		Pr. Commissioner of Income-tax, Muzaffarpur			
City		Muzaffarpur			
Range (Designation of Add/Jt. CIT & his Office Address & Landline Number	Ward/Circle (Designation of ITO/Ac/DC & his Office Address & Landline Number	Headquarter	AO Wise (Jurisdiction)		
			Territorial Area	Persons or classes of persons	Cases or classes of cases
1	2	3	4	5	6
Add./Jt. Commissioner of Income-tax, Range-1, Muzaffarpur	DCIT/ACIT, Circle-1, Muzaffarpur	Muzaffarpur	In the state of Bihar: (a) District of Muzaffarpur;	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of column (4); (b) persons being other than companies deriving income from	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income of Rs. 15 lakh and above and item (c) having total income of Rs. 20 lakh and above and whose first name begin with the alphabet from A to R and whose jurisdiction are not specifically assigned to any

				<p>business or profession and whose principal place of business or profession is within the territorial area mentioned in item (a) of column (4);</p> <p>(c) 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 item (a) of column (4);</p> <p>(d) persons being individuals referred to in item (e) of column (6).</p>	<p>other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 15 lakh and above</u> & in item (c) having total income of <u>Rs. 20 lakh and above</u> whose principal source of income is from legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or any other profession notified u/s 44AA (1) of the Income-tax Act, 1961;</p> <p>(c) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 15 lakh and above</u> & in item (c) having total income of <u>Rs. 20 lakh and above</u> having principal source of income from the business of nursing home, hospitals, diagnostic centres, manufacturing/ distribution/ sale of medicines including veterinary medicines, medical equipments and optical appliances;</p> <p>(d) all cases of persons referred to in item (b) of column (5) having</p>
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					<p>total income of <u>Rs. 15 lakh and above</u> & in item (c) having total income of <u>Rs. 20 lakh and above</u> whose principal source of income is from execution of civil /electrical/ mechanical contracts/sub contracts, labour contractors, service contractors and manpower suppliers;</p> <p>(e) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
			(b) Districts of Purbi Champaran and Paschimi Champaran	<p>(e) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) of column (4);</p> <p>(f) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (b) of column (4);</p> <p>(g) persons being companies registered under the Companies Act, 2013 or</p>	<p>(f) All cases of persons referred to in corresponding entries in items (e) & (f) of column (5) having total income of <u>Rs. 15 lakh and above</u> and item (g) having total income of <u>Rs. 20 lakh and above ;</u></p> <p>(g) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (g) of column (5).</p>

				<p>under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in item (b) of column (4);</p> <p>(h) persons being individuals referred to in item (g) of column (6).</p>	
<p>Add./Jt. Commissioner of Income-tax, Range-1, Muzaffarpur</p>	<p>ITO, Ward-1(1), Muzaffarpur</p>	<p>Muzaffarpur</p>	<p>In the state of Bihar: District of Muzaffarpur</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (d) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 15 lakh</u> and item (c) having total income <u>below Rs. 20 lakh</u> and whose first name begin with the alphabet from <u>A to L</u> whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business ;</p> <p>(b) all cases of persons referred to in all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 15 lakh</u> & in item (c) having total income <u>below Rs. 20 lakh and above</u> whose principal source of income is from legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or any other profession notified u/s 44AA (1) of the</p>

					<p>Income-tax Act, 1961;</p> <p>(c) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 15 lakh</u> & in item (c) having total income <u>below Rs. 20 lakh and above</u> having principal source of income from the business of nursing home, hospitals, diagnostic centres, manufacturing/ distribution/ sale of medicines including veterinary medicines, medical equipments and optical appliances;</p> <p>(d) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
Add./Jt. Commissioner of Income-tax, Range-1, Muzaffarpur	ITO, Ward-1(2), Muzaffarpur	Muzaffarpur	In the state of Bihar: District of Muzaffarpur	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 15 lakh</u> and item (c) having total income <u>below Rs. 20 lakh</u> and whose first name begin with the alphabet from <u>M to R</u> whose jurisdiction are not specifically assigned to any other</p>

				<p>business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 15 lakh</u> & in item (c) having total income of <u>below Rs. 20 lakh</u> whose principal source of income is from execution of civil /electrical/ mechanical contracts/sub contracts, labour contractors, service contractors and manpower suppliers;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
Add./Jt. Commissioner of Income-tax, Range-1, Muzaffarpur	ITO, Ward-1(3), Motihari	Motihari	In the state of Bihar: District of Purbi Champaran	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 15 lakh</u> and item (c) having total income <u>below Rs. 20 lakh</u> and whose first name begin with the alphabet from <u>A to M</u>;</p> <p>(b) all cases of individuals being managing director or director or</p>

				<p>profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Add./Jt. Commissioner of Income-tax, Range-1, Muzaffarpur</p>	<p>ITO, Ward-1(4), Motihari</p>	<p>Motihari</p>	<p>In the state of Bihar: District of Purbi Champaran</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 15 lakh</u> and item (c) having total income <u>below Rs. 20 lakh</u> and whose first name begin with the alphabet from <u>N to Z</u>;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>

				(d) persons being individuals referred to in item (b) of column (6).	
Add./Jt. Commissioner of Income-tax, Range-1, Muzaffarpur	ITO, Ward-1(5), Bettiah	Bettiah	In the state of Bihar: District of Paschimi Champaran	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4); (b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4); (c) 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); (d) persons being individuals referred to in item (b) of column (6).	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 15 lakh</u> and item (c) having total income <u>below Rs. 20 lakh</u> ; (b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).
Add./Jt. Commissioner of Income-tax, Range-2, Muzaffarpur	DCIT/ACIT, Circle-2, Muzaffarpur	Muzaffarpur	In the state of Bihar: (a) District of Muzaffarpur;	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of column (4);	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income of <u>Rs. 15 lakh and above</u> and item (c) having total income of <u>Rs. 20 lakh and above</u> and whose

				<p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (a) of column (4);</p> <p>(c) 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 item (a) of column (4);</p> <p>(d) persons being individuals referred to in item (d) of column (6).</p>	<p>first name begin with the alphabet from <u>S to Z</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 15 lakh and above</u> & in item (c) having total income of <u>Rs. 20 lakh and above</u> whose principal source of income is from business of commercial educational institute/ computer training/ coaching institutes;</p> <p>(c) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 15 lakh and above</u> & in item (c) having total income of <u>Rs. 20 lakh and above</u> whose principal source of income is from business of general commission agents, share brokers & sub brokers, advertisement agencies & courier agencies;</p> <p>(d) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of</p>
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					column (5).
			(b) Districts of Saran, Siwan, Gopalganj, Sitamarhi and Sheohar	<p>(e) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) of column (4);</p> <p>(f) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (b) of column (4);</p> <p>(g) 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 item (b) of column (4);</p> <p>(h) persons being individuals referred to in item (f) of column (6).</p>	<p>(e) All cases of persons referred to in corresponding entries in items (e) & (f) of column (5) having total income of <u>Rs. 15 lakh and above</u> and item (g) having total income of <u>Rs. 20 lakh and above ;</u></p> <p>(f) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (g) of column (5).</p>
Add./Jt. Commissioner of Income-tax, Range-2, Muzaffarpur	ITO, Ward-2(1), Muzaffarpur	Muzaffarpur	In the state of Bihar: District of Muzaffarpur	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 15 lakh</u> and item (c) having total income <u>below Rs. 20 lakh</u> and whose first name begin with the alphabet from <u>S to Z</u>

				<p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (d) of column (6).</p>	<p>and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 15 lakh</u> & in item (c) having total income of <u>below Rs. 20 lakh</u> whose principal source of income is from business of commercial educational institute/computer training/coaching institutes;</p> <p>(c) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 15 lakh</u> & in item (c) having total income of <u>below Rs. 20 lakh</u> whose principal source of income is from business of general commission agents, share brokers & sub brokers, advertisement agencies & courier agencies,.</p> <p>(d) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
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Add./Jt. Commissioner of Income-tax, Range-2, Muzaffarpur	ITO, Ward-2(2), Chhapra	Chhapra	In the state of Bihar: District of Saran	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 15 lakh</u> and item (c) having total income <u>below Rs. 20 lakh;</u></p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
Add./Jt. Commissioner of Income-tax, Range-2, Muzaffarpur	ITO, Ward-2(3), Siwan	Siwan	In the state of Bihar District of Siwan	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 15 lakh</u> and item (c) having total income <u>below Rs. 20 lakh;</u></p> <p>(b) all cases of individuals being managing director or director or</p>

				<p>business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Add./Jt. Commissioner of Income-tax, Range-2, Muzaffarpur</p>	<p>ITO, Ward-2(4), Siwan</p>	<p>Siwan</p>	<p>In the state of Bihar: District of Gopalganj</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 15 lakh</u> and item (c) having total income <u>below Rs. 20 lakh;</u></p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>

				place of business in the area mentioned in column (4); (d) persons being individuals referred to in item (b) of column (6).	
Add./Jt. Commissioner of Income-tax, Range-2, Muzaffarpur	ITO, Ward-2(5), Sitamarhi	Sitamarhi	In the state of Bihar: District of Sitamarhi and Sheohar	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4); (b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4); (c) 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); (d) persons being individuals referred to in item (b) of column (6).	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 15 lakh</u> and item (c) having total income <u>below Rs. 20 lakh</u> ; (b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).
Add./Jt. Commissioner of Income-tax, Range-3,	DCIT/ACIT, Circle-3, Darbhanga	Darbhanga	In the state of Bihar: Districts of Darbhanga,	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income of <u>Rs. 15 lakh and above</u>

Darbhanga			Samstipur, Madhubani and Nirmali sub-division of district supaul	territorial area mentioned in column (4); (b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4); (c) 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); (d) persons being individuals referred to in item (b) of column (6).	and item (c) having total income of <u>Rs. 20 lakh and above</u> ; (b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).
Add./Jt. Commissioner of Income-tax, Range-3, Darbhanga	ITO, Ward- 3(1), Darbhanga	Darbhanga	In the state of Bihar: (a) District of Darbhanga,	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of column (4); (b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (a) of column (4);	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 15 lakh</u> and item (c) having total income <u>below Rs. 20 lakh</u> and whose first name begin with the alphabet from <u>A to M</u> whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business ; (b) all cases of persons referred to

				<p>(c) 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 item (a) of column (4);</p> <p>(d) persons being individuals referred to in item (d) of column (6).</p>	<p>in all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 15 lakh</u> & in item (c) having total income <u>below Rs. 20 lakh</u> whose principal source of income is from legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or any other profession notified u/s 44AA (1) of the Income-tax Act, 1961;</p> <p>(c) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 15 lakh</u> & in item (c) having total income <u>below Rs. 20 lakh</u> having principal source of income from the business of nursing home, hospitals, diagnostic centres, manufacturing/distribution/ sale of medicines including veterinary medicines, medical equipments and optical appliances;</p> <p>(d) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of</p>
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					column (5).
			In the state of Bihar: (b) Nirmali sub-division of district supaul	(e) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) of column (4); (f) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (b) of column (4); (g) 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 item (b) of column (4); (h) persons being individuals referred to in item (f) of column (6).	(e) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 15 lakh</u> and item (c) having total income <u>below Rs. 20 lakh</u> ; (f) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (g) of column (5).
Add./Jt. Commissioner of Income-tax, Range-3, Darbhanga	ITO, Ward-3(2), Darbhanga	Darbhanga	In the state of Bihar: District of Darbhanga,	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 15 lakh</u> and item (c) having total income <u>below Rs. 20 lakh</u> and whose first name begin with the alphabet from <u>N to</u>

				<p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (d) of column (6).</p>	<p><u>Z</u> whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income below Rs. 15 lakh & in item (c) having total income below Rs. 20 lakh whose principal source of income is from execution of civil /electrical/ mechanical contracts/sub contracts, labour contractors, service contractors and manpower suppliers;</p> <p>(c) all cases of persons referred to in item (b) of column (5) having total income below Rs. 15 lakh & in item (c) having total income below Rs. 20 lakh whose principal source of income is from business of commercial educational institute/computer training/coaching institutes;</p> <p>(d) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
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Add./Jt. Commissioner of Income-tax, Range-3, Darbhanga	ITO, Ward-3(3), Samastipur	Samastipur	In the state of Bihar: Sub-division Samastipur Sadar in the district of Samastipur	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 15 lakh</u> and item (c) having total income <u>below Rs. 20 lakh</u>;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
Add./Jt. Commissioner of Income-tax, Range-3, Darbhanga	ITO, Ward-3(4), Samastipur	Samastipur	In the state of Bihar: Sub-division Dalsinghsarai, Rosera and Patori in the district of Samastipur	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 15 lakh</u> and item (c) having total income <u>below Rs. 20 lakh</u>;</p> <p>(b) all cases of individuals being managing director or director or</p>

				<p>business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Add./Jt. Commissioner of Income-tax, Range-3, Darbhanga</p>	<p>ITO, Ward-3(5), Madhubani</p>	<p>Madhubani</p>	<p>In the state of Bihar: District of Madhubani</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 15 lakh</u> and item (c) having total income <u>below Rs. 20 lakh</u> and;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>

				place of business in the area mentioned in column (4); (d) persons being individuals referred to in item (b) of column (6).	
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JURISDICTION DETAILS

Principal Chief Commissioner of income-tax (Bihar & Jharkhand), Patna

Pr. CIT Charge		Pr. Commissioner of Income-tax, Bhagalpur			
City		Bhagalpur			
Range (Designation of Add/Jt. CIT & his Office Address & Landline Number	Ward/Circle (Designation of ITO/Ac/DC & his Office Address & Landline Number	Headquarter	AO Wise (Jurisdiction)		
			Territorial Area	Persons or classes of persons	Cases or classes of cases
1	2	3	4	5	6
Addl./Jt. Commissioner of Income-tax, Range-1, Bhagalpur	DCIT/ACIT Circle-1, Bhagalpur	Bhagalpur	In the state of Bihar: Districts of Bhagalpur, Katihar	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> and item (c) having total income of <u>Rs. 15 lakh and</u>

			and Banka	<p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>above;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
Adtl./Jt. Commissioner of Income-tax, Range-1, Bhagalpur	ITO, Ward-1(1), Bhagalpur	Bhagalpur	In the state of Bihar: District of Bhagalpur	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income below Rs. 10 lakh and item (c) having total income below Rs. 15 lakh and whose first name begin with the alphabet from A to L and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income below Rs. 10 lakh & in item (c) having total income below Rs. 15 lakh whose principal source of income is</p>

				<p>business in the area mentioned in column (4);</p> <p>(d) persons being individuals referred to in item (d) of column (6).</p>	<p>from execution of civil /electrical/ mechanical contracts/sub contractors, labour contractors, service contractors and manpower suppliers;</p> <p>(c) all cases of persons referred to in item (b) of column (5) having total income below <u>Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from real estate including builders, estate agents, property developers, real estate brokers and building material suppliers like suppliers of stone chips, sand, iron, brick, cement, marbles, tiles, timber, plywood, bathroom & kitchen fittings;</p> <p>(d) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Addl./Jt. Commissioner of Income-tax, Range-1, Bhagalpur</p>	<p>ITO, Ward-1(2), Bhagalpur</p>	<p>Bhagalpur</p>	<p>In the state of Bihar: District of Bhagalpur</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet from <u>M to R</u> and whose jurisdiction are not specifically assigned</p>

				<p>profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (d) of column (6).</p>	<p>to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income below <u>Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from the business of plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel agents, tour operators, two wheeler and automobile agencies, spare part dealers, workshops or service centers of automobiles and other transport vehicles and their body makers;</p> <p>(c) all cases of persons referred to in item (b) of column (5) having total income below <u>Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from the business of jewellery trading/manufacturing/repairing;</p> <p>(d) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
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<p>Addl./Jt. Commissioner of Income-tax, Range-1, Bhagalpur</p>	<p>ITO, Ward-1(3), Bhagalpur</p>	<p>Bhagalpur</p>	<p>In the state of Bihar: Districts of Bhagalpur</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (d) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet from <u>S to Z</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income below <u>Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from business of nursing home, hospitals, diagnostic centres, manufacturing/ distribution/sale of medicines including veterinary medicines, medical equipments and optical appliances;</p> <p>(c) all cases of persons referred to in item (b) of column (5) having total income below <u>Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from business of commercial educational institute/computer training/ coaching institutes;</p>
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					(d) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).
Addl./Jt. Commissioner of Income-tax, Range-1, Bhagalpur	ITO, Ward-1(4), Bhagalpur	Bhagalpur	In the state of Bihar: District of Banka	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u>;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
Addl./Jt. Commissioner of Income-tax, Range-1, Bhagalpur	ITO, Ward-1(5), Bhagalpur	Katihar	In the state of Bihar: District of Katihar	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u>;</p>

				<p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Addl./Jt. Commissioner of Income-tax, Range-2, Begusarai</p>	<p>DCIT/ACIT Circle-2, Begusarai</p>	<p>Begusarai</p>	<p>In the state of Bihar: Districts of Begusarai, Khagaria, Munger, Jamui, Lakhisarai and Shekhpura</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> and item (c) having total income of <u>Rs. 15 lakh and above;</u></p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>

				business in the area mentioned in column (4); (d) persons being individuals referred to in item (b) of column (6).	
Addl./Jt. Commissioner of Income-tax, Range-2, Begusarai	ITO, Ward-2(1), Begusarai	Begusarai	In the state of Bihar: District of Begusarai	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4); (b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4); (c) 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); (d) persons being individuals referred to in item (b) of column (6).	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet from <u>A to M</u> ; (b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).
Addl./Jt. Commissioner of Income-tax, Range-2, Begusarai	ITO, Ward-2(2), Begusarai	Begusarai	In the state of Bihar: District of Begusarai	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the

				<p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>alphabet from <u>N to Z</u>;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Addl./Jt. Commissioner of Income-tax, Range-2, Begusarai</p>	<p>ITO, Ward-2(3), Begusarai</p>	<p>Begusarai</p>	<p>In the state of Bihar: District of Khagaria</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15lakh</u>;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>

				(4); (d) persons being individuals referred to in item (b) of column (6).	
Addl./Jt. Commissioner of Income-tax, Range-2, Begusarai	ITO, Ward-2(4), Munger	Munger	In the state of Bihar: District of Munger	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4); (b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4); (c) 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); (d) persons being individuals referred to in item (b) of column (6).	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh;</u> (b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).
Addl./Jt. Commissioner of Income-tax, Range-2, Begusarai	ITO, Ward-2(5), Lakhisarai	Lakhisarai	In the state of Bihar: District of Lakhisarai, Sheikhpura and Jamui	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh;</u>

				<p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Addl./Jt. Commissioner of Income-tax, Range-3, Purnea</p>	<p>DCIT/ACIT Circle-3, Purnea</p>	<p>Purnea</p>	<p>In the state of Bihar: Districts of Purnea, Kishanganj, Araria, Madhepura, Saharsa and Supaul (excluding Nirmali Sub-division)</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> and item (c) having total income <u>of Rs. 15 lakh and above</u>;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>

				(4); (d) persons being individuals referred to in item (b) of column (6).	
Addl./Jt. Commissioner of Income-tax, Range-3, Purnea	ITO, Ward-3(1), Purnea	Purnea	In the state of Bihar: District of Purnea	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4); (b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4); (c) 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); (d) persons being individuals referred to in item (b) of column (6).	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> ; (b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).
Addl./Jt. Commissioner of Income-tax, Range-3, Purnea	ITO, Ward-3(2), Purnea	Purnea	In the state of Bihar: District of Kisanganj	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> ;

				<p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Addl./Jt. Commissioner of Income-tax, Range-3, Purnea</p>	<p>ITO, Ward-3(3), Purnea</p>	<p>Purnea</p>	<p>In the state of Bihar: District of Araria</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u>;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>

				(4); (d) persons being individuals referred to in item (b) of column (6).	
Addl./Jt. Commissioner of Income-tax, Range-3, Purnea	ITO, Ward-3(4), Saharsha	Saharsha	In the state of Bihar: Districts of Saharsha	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4); (b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4); (c) 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); (d) persons being individuals referred to in item (b) of column (6).	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> ; (b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).
Addl./Jt. Commissioner of Income-tax, Range-3, Purnea	ITO, Ward-3(5), Saharsha	Shahrsha	In the state of Bihar: Districts of Madhepur a and	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4); (b) persons being other than companies	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> ; (b) all cases of individuals being

			Supaul (excluding Nirmali Sub-division).	<p>deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).
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JURISDICTION DETAILS

Principal Chief Commissioner of income-tax (Bihar & Jharkhand), Patna

CCIT Charge		Chief Commissioner of Income-tax, Ranchi		
Pr. CIT Charge		Pr. Commissioner of Income-tax, Ranchi		
City		Ranchi		
Range (Designation of Add/Jt.)	Ward/Circle (Designation of)	Headquarter	AO Wise (Jurisdiction)	

CIT & his Office Address & Landline Number	ITO/Ac/DC & his Office Address & Landline Number		Territorial Area	Persons or classes of persons	Cases or classes of cases
1	2	3	4	5	6
Addl./Jt. Commissioner of Income-tax, Range-1, Ranchi	DCIT/ACIT, Circle-I, Ranchi	Ranchi	In the state of Jharkhand: District of Ranchi and Khunti	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (f) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> and item (c) having total income of <u>Rs. 15 lakh and above</u> whose first name begin with the alphabet from <u>A to L</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from execution of civil /electrical/ mechanical contracts/sub contract, labour contracts, service contractors and manpower suppliers;</p> <p>(c) all cases of persons referred to</p>

					<p>in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from real estate including builders, estate agents, property developers, real estate brokers and building material suppliers like suppliers of stone chips, sand, iron, brick, cement, marbles, tiles, timber, plywood, bathroom & kitchen fittings;</p> <p>(d) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from hospitality services, hotels, lodges & guest houses, caterers, decorators, excise (liquor) contractor, bars, event managers, musical groups, florists, horticulturists, restaurant, banquet halls, health centers, gyms and spas;</p> <p>(e) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u></p>
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					<p>above & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from the business of plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel agents, tour operators, two wheeler and automobile agencies, spare part dealers, workshops or service centers of automobiles and other transport vehicles and their body makers;</p> <p>(f) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Addl./Jt. Commissioner of Income-tax, Range-1, Ranchi</p>	<p>ITO, Ward-1(1), Ranchi</p>	<p>Ranchi</p>	<p>In the state of Jharkhand: District of Ranchi and Khunti</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet from <u>A & C</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special</p>

				<p>territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from execution of civil /electrical/mechanical contracts/sub contracts, labour contracts, service contractors and manpower suppliers;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Addl./Jt. Commissioner of Income-tax, Range-1, Ranchi</p>	<p>ITO, Ward-1(2), Ranchi</p>	<p>Ranchi</p>	<p>In the state of Jharkhand: District of Ranchi and Khunti</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet <u>B & D</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p>

				<p>territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>(b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from real estate including builders, estate agents, property developers, real estate brokers and building material suppliers like suppliers of stone chips, sand, iron, brick, cement, marbles, tiles, timber, plywood, bathroom & kitchen fittings;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Adtl./Jt. Commissioner of Income-tax, Range-1, Ranchi</p>	<p>ITO, Ward-1(3), Ranchi</p>	<p>Ranchi</p>	<p>In the state of Jharkhand: District of Ranchi and Khunti</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet <u>E, F & G</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as</p>

				<p>business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from hospitality services, hotels, lodges & guest houses, caterers, decorators, excise (liquor) contractor, bars, event managers, musical groups, florists, horticulturists, restaurant, banquet halls, health centers, gyms and spas;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Addl./Jt. Commissioner of Income-tax, Range-1, Ranchi</p>	<p>ITO, Ward-1(4), Ranchi</p>	<p>Ranchi</p>	<p>In the state of Jharkhand: District of Ranchi and Khunti</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet <u>H, I & J</u> and whose jurisdiction</p>

				<p>deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income below Rs. 10 lakh & in item (c) having total income below Rs. 15 lakh whose principal source of income is from the business of plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel agents, tour operators, two wheeler and automobile agencies, spare part dealers, workshops or service centers of automobiles and other transport vehicles and their body makers;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Addl./Jt. Commissioner of Income-tax, Range-1, Ranchi</p>	<p>ITO, Ward-1(5), Ranchi</p>	<p>Ranchi</p>	<p>In the state of Jharkhand: District of Ranchi and Khunti</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income below Rs. 10 lakh and item (c) having total income</p>

				<p>(4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>below Rs. 15 lakh and whose first name begin with the alphabet <u>K & L</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Addl./Jt. Commissioner of Income-tax, Range-2, Ranchi</p>	<p>DCIT/ACIT, Circle-2, Ranchi</p>	<p>Ranchi</p>	<p>In the state of Jharkhand: (a) District of Ranchi and Khunti</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (a) of column (4);</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> and item (c) having total income <u>of Rs. 15 lakh and above</u> whose first name begin with the alphabet from <u>M to R</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to</p>

				<p>(c) 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 item (a) of column (4);</p> <p>(d) persons being individuals referred to in item (f) of column (6).</p>	<p>in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from business of general commission agents, share brokers & sub brokers, advertisement agencies & courier agencies;</p> <p>(c) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or any other profession notified u/s 44AA (1) of the Income-tax Act, 1961;</p> <p>(d) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> having principal source of income from the business of nursing home, hospitals, diagnostic</p>
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					centres, manufacturing/ distribution/ sale of medicines including veterinary medicines, medical equipments and optical appliances; (e) all cases of persons referred to in item (b) & (c) of column (5) whose principal source of income is from mining sector including mining contractors/sub contractors/ labour contractors, mine operators, mine owners, crushers, sand mining contractors, brick klin business, forest contractors excluding PSUs & state undertakings; (f) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5);
			(b) Districts of Simdega, Gumla and Lohardga	(e) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) of column (4);	(g) All cases of persons referred to in corresponding entries in items (e), (f) of column (5) having total income of <u>Rs. 10 lakh and above</u> and item (g) having total income of <u>Rs. 15 lakh and above;</u>

				<p>(f) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (b) of column (4);</p> <p>(g) 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 item (b) of column (4);</p> <p>(h) persons being individuals referred to in item (h) of column (6).</p>	<p>(h) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (g) of column (5).</p>
<p>Adtl./Jt. Commissioner of Income-tax, Range-2, Ranchi</p>	<p>ITO, Ward-2(1), Ranchi</p>	<p>Ranchi</p>	<p>In the state of Jharkhand: District of Ranchi and Khunti</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) persons being companies registered under the Companies Act, 2013 or</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet <u>M & N</u>, and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) & (c) of column (5) whose principal source of income is from mining sector including</p>

				<p>under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in column (4);</p> <p>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>mining contractors/sub contractors/ labour contractors, mine operators, mine owners, crushers, sand mining contractors, brick klin business, forest contractors excluding PSUs & state undertakings;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Addl./Jt. Commissioner of Income-tax, Range-2, Ranchi</p>	<p>ITO, Ward-2(2), Ranchi</p>	<p>Ranchi</p>	<p>In the state of Jharkhand: District of Ranchi and Khunti</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet <u>O & P</u>, and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from</p>

				<p>place of business in the area mentioned in column (4);</p> <p>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>business of general commission agents, share brokers & sub brokers, advertisement agencies & courier agencies;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Addl./Jt. Commissioner of Income-tax, Range-2, Ranchi</p>	<p>ITO, Ward-2(3), Ranchi</p>	<p>Ranchi</p>	<p>In the state of Jharkhand: District of Ranchi and Khunti</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet <u>Q & R</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from legal, medical, engineering or architectural profession or the</p>

				<p>(d) persons being individuals referred to in item (d) of column (6).</p>	<p>profession of accountancy or technical consultancy or interior decoration or any other profession notified u/s 44AA (1) of the Income-tax Act, 1961;</p> <p>(c) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> having principal source of income from the business of nursing home, hospitals, diagnostic centres, manufacturing/ distribution/ sale of medicines including veterinary medicines, medical equipments and optical appliances;</p> <p>(d) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Addl./Jt. Commissioner of Income-tax, Range-2, Ranchi</p>	<p>ITO, Ward-2(4), Ranchi</p>	<p>Ranchi</p>	<p>In the state of Jharkhand: Districts of Gumla & Lohardga</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh;</u></p>

				<p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Adtl./Jt. Commissioner of Income-tax, Range-2, Ranchi</p>	<p>ITO, Ward-2(5), Ranchi</p>	<p>Ranchi</p>	<p>In the state of Jharkhand: District of Simdega</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) persons being companies registered</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh;</u></p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>

				<p>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>(d) persons being individuals referred to in item (b) of column (6).</p>	
<p>Addl./Jt. Commissioner of Income-tax, Range-3, Ranchi</p>	<p>DCIT/ACIT, Circle-3, Ranchi</p>	<p>Ranchi</p>	<p>In the state of Jharkhand: (a) District of Ranchi and Khunti</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (a) of column (4);</p> <p>(c) 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 item (a) of column (4);</p> <p>(d) persons being individuals referred to in item (d) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> and item (c) having total income of <u>Rs. 15 lakh and above</u> whose first name begin with the alphabet from <u>S to Z</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from business of commercial educational institute/ computer training/ coaching institutes;</p> <p>(c) all cases of persons referred to</p>

				<p>in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from the business of jewellery trading/ manufacturing/repairing;</p> <p>(d) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
			<p>(b) Districts of Palamu, Latehar and Garhwa</p>	<p>(e) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) of column (4);</p> <p>(f) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (b) of column (4);</p> <p>(g) persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal</p>

in item (b) of column (5) having total income of **Rs. 10 lakh and above** & in item (c) having total income of **Rs. 15 lakh and above** whose principal source of income is from the business of jewellery trading/ manufacturing/repairing;

(d) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).

(b) Districts of Palamu, Latehar and Garhwa

(e) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) of column (4);

(f) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (b) of column (4);

(g) persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal

(e) All cases of persons referred to in corresponding entries in items (e), (f) of column (5) having total income of **Rs. 10 lakh and above** and item (g) having total income of **Rs. 15 lakh and above;**

(f) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (g) of column (5).

				place of business in the area mentioned in item (b) of column (4); (h) persons being individuals referred to in item (f) of column (6).	
Addl./Jt. Commissioner of Income-tax, Range-3, Ranchi	ITO, Ward-3(1), Ranchi	Ranchi	In the state of Jharkhand: District of Ranchi and Khunti	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4); (b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4); (c) 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); (d) persons being individuals referred to in item (b) of column (6).	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet <u>S</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business; (b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).
Addl./Jt. Commissioner of Income-tax, Range-3,	ITO, Ward-3(2), Ranchi	Ranchi	In the state of Jharkhand: District of Ranchi and	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u>

Ranchi			Khunti	<p>territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet <u>T, U & V</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income below <u>Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from business of commercial educational institute/computer training/ coaching institutes;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
Addl./Jt. Commissioner of Income-tax, Range-3, Ranchi	ITO, Ward-3(3), Ranchi	Ranchi	In the state of Jharkhand: District of Ranchi and Khunti	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet

				<p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>from W, X, Y & Z and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income below Rs. 10 lakh & in item (c) having total income below Rs. 15 lakh whose principal source of income is from the business of jewellery trading/manufacturing/ repairing;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Adtl./Jt. Commissioner of Income-tax, Range-3, Ranchi</p>	<p>ITO, Ward-3(4), Daltonganj</p>	<p>Daltonganj</p>	<p>In the state of Jharkhand: District of Plamu</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income below Rs. 10 lakh and item (c) having total income below Rs. 15 lakh;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the</p>

				<p>business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Addl./Jt. Commissioner of Income-tax, Range-3, Ranchi</p>	<p>ITO, Ward-3(5), Daltonganj</p>	<p>Daltonganj</p>	<p>In the state of Jharkhand: Districts of Latehar & Garhwa</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh;</u></p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>

				in column (4); (d) persons being individuals referred to in item (b) of column (6).	
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JURISDICTION DETAILS

Principal Chief Commissioner of income-tax (Bihar & Jharkhand), Patna

CCIT Charge			Chief Commissioner of Income-tax, Ranchi		
Pr. CIT Charge			Pr. Commissioner of Income-tax, Dhanbad		
City			Dhanbad		
Range (Designation of Add/Jt. CIT & his Office Address & Landline Number	Ward/Circle (Designation of ITO/Ac/DC & his Office Address & Landline Number	Headquarter	AO Wise (Jurisdiction)		
			Territorial Area	Persons or classes of persons	Cases or classes of cases
1	2	3	4	5	6
Addl./Jt. Commissioner of Income- tax, Range-1, Dhanbad	DCIT/ACIT, Circle-1, Dhanbad	Dhanbad	In the state of Jharkhand: District of Dhanbad	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> and item (c) having total

			<p>(4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (g) of column (6).</p>	<p>income of <u>Rs. 15 lakh and above</u> and whose first name begin with the alphabet from <u>A to M</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from execution of civil /electrical/ mechanical contracts/sub contracts including all BCCL contractors, labour contractors, service contractors and manpower suppliers;</p> <p>(c) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from real estate including builders, estate agents, property developers, real estate brokers and building material suppliers like suppliers of stone chips, sand, iron,</p>
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					<p>brick, cement, marbles, tiles, timber, plywood, bathroom & kitchen fittings;</p> <p>(d) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from hospitality services, hotels, lodges & guest houses, caterers, decorators, excise (liquor) contractor, bars, event managers, musical groups, florists, horticulturists, restaurant, banquet halls, health centers, gyms and spas;</p> <p>(e) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from the business of plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel agents, tour operators, two wheeler and automobile agencies, spare part dealers, workshops or service</p>
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					<p>centers of automobiles and other transport vehicles and their body makers;</p> <p>(f) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from mining sector including mining contractors/sub contractors/labour contractors, mine operators, mine owners, crushers, sand mining contractors, brick klin business, coal washeries and forest contractors;</p> <p>(g) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
Addl./Jt. Commissioner of Income-tax, Range-1, Dhanbad	ITO, Ward-1(1), Dhanbad	Dhanbad	In the state of Jharkhand: District of Dhanbad	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet <u>A &</u>

				<p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>E and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income below Rs. 10 lakh & in item (c) having total income below Rs. 15 lakh whose principal source of income is from real estate including builders, estate agents, property developers, real estate brokers and building material suppliers like suppliers of stone chips, sand, iron, brick, cement, marbles, tiles, timber, plywood, bathroom & kitchen fittings;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Addl./Jt. Commissioner of Income-tax, Range-1, Dhanbad</p>	<p>ITO, Ward-1(2), Dhanbad</p>	<p>Dhanbad</p>	<p>In the state of Jharkhand: District of Dhanbad</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income below Rs. 10 lakh and item (c) having total income</p>

				<p>(4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>below Rs. 15 lakh and whose first name begin with the alphabet B & C and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income below Rs. 10 lakh & in item (c) having total income below Rs. 15 lakh whose principal source of income is from hospitality services, hotels, lodges & guest houses, caterers, decorators, excise (liquor) contractor, bars, event managers, musical groups, florists, horticulturists, restaurant, banquet halls, health centers, gyms and spas;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
Adl./Jt. Commissioner of Income-	ITO, Ward-1(3), Dhanbad	Dhanbad	In the state of Jharkhand: District of	(a) Persons other than companies deriving income from sources other than income from business or	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having

<p>tax, Range-1, Dhanbad</p>			<p>Dhanbad</p>	<p>profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet <u>D, G & J</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh &</u> in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from the business of plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel agents, tour operators, two wheeler and automobile agencies, spare part dealers, workshops or service centers of automobiles and other transport vehicles and their body makers;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
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<p>Addl./Jt. Commissioner of Income-tax, Range-1, Dhanbad</p>	<p>ITO, Ward-1(4), Dhanbad</p>	<p>Dhanbad</p>	<p>In the state of Jharkhand: District of Dhanbad</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet from <u>H, K & L</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from mining sector including mining contractors/sub contractors/ labour contractors, mine operators, mine owners, crushers, sand mining contractors, brick klin business, coal washeries and forest contractors;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in</p>
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					corresponding entry in item (c) of column (5).
Addl./Jt. Commissioner of Income-tax, Range-1, Dhanbad	ITO, Ward-1(5), Dhanbad	Dhanbad	In the state of Jharkhand: District of Dhanbad	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet from <u>F, M & I</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from execution of civil /electrical/ mechanical contracts/sub contracts including all BCCL contractors, labour contractors, service contractors and manpower suppliers;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in</p>

					corresponding entry in item (c) of column (5).
Addl./Jt. Commissioner of Income-tax, Range-2, Dhanbad	DCIT/ACIT, Circle-2, Dhanbad	Dhanbad	In the state of Jharkhand: District of Dhanbad	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (g) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> and item (c) having total income of <u>Rs. 15 lakh and above</u> and whose first name begin with the alphabet from <u>N to Z</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from business of general commission agents, share brokers & sub brokers, advertisement agencies & courier agencies;</p> <p>(c) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u></p>

					<p>whose principal source of income is from the business of jewellery trading/ manufacturing/repairing;</p> <p>(d) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> having principal source of income from the business of nursing home, hospitals, diagnostic centres, manufacturing/ distribution/ sale of medicines including veterinary medicines, medical equipments and optical appliances;</p> <p>(e) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from business of commercial educational institute/ computer training/ coaching institutes;</p> <p>(f) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u></p>
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					<p>whose principal source of income is from legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or any other profession notified u/s 44AA (1) of the Income-tax Act, 1961;</p> <p>(g) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Addl./Jt. Commissioner of Income-tax, Range-2, Dhanbad</p>	<p>ITO, Ward-2(1), Dhanbad</p>	<p>Dhanbad</p>	<p>In the state of Jharkhand: District of Dhanbad</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) persons being companies registered under the Companies Act, 2013 or</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet <u>N, O & P</u> whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income</p>

				<p>under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in column (4);</p> <p>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>below Rs. 15 lakh whose principal source of income is from legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or any other profession notified u/s 44AA (1) of the Income-tax Act, 1961;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Addl./Jt. Commissioner of Income-tax, Range-2, Dhanbad</p>	<p>ITO, Ward-2(2), Dhanbad</p>	<p>Dhanbad</p>	<p>In the state of Jharkhand: District of Dhanbad</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) persons being companies registered</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income below Rs. 10 lakh and item (c) having total income below Rs. 15 lakh and whose first name begin with the alphabet S whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the</p>

				<p>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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Addl./Jt. Commissioner of Income-tax, Range-2, Dhanbad</p>	<p>ITO, Ward-2(3), Dhanbad</p>	<p>Dhanbad</p>	<p>In the state of Jharkhand: District of Dhanbad</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet <u>R</u> whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business ;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> having principal source of income from the business of nursing home, hospitals, diagnostic centres, manufacturing/ distribution/ sale of medicines including veterinary medicines, medical equipments</p>

					and optical appliances; (c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).
Addl./Jt. Commissioner of Income-tax, Range-2, Dhanbad	ITO, Ward-2(4), Dhanbad	Dhanbad	In the state of Jharkhand: District of Dhanbad	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet <u>Q, T, U & V</u> whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from the business of jewellery trading/manufacturing/repairing;</p> <p>(c) all cases of individuals being managing director or director or</p>

					manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).
Addl./Jt. Commissioner of Income-tax, Range-2, Dhanbad	ITO, Ward-2(5), Dhanbad	Dhanbad	In the state of Jharkhand: District of Dhanbad	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (d) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet <u>W, X, Y & Z</u> whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from business of general commission agents, share brokers & sub brokers, advertisement agencies & courier agencies;</p> <p>(c) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income</p>

					<p>below Rs. 15 lakh whose principal source of income is from business of commercial educational institute/computer training/coaching institutes;</p> <p>(d) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Addl./Jt. Commissioner of Income-tax, Range-3, Deoghar</p>	<p>ACIT/DCIT, Circle-3, Deoghar</p>	<p>Deoghar</p>	<p>In the state of Jharkhand: Districts of Giridih, Deoghar, Dumka, Jamtara, Godda, Sahebganj and Pakur</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> and item (c) having total income of <u>Rs. 15 lakh</u> and above;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>

				(d) persons being individuals referred to in item (b) of column (6).	
Adl./Jt. Commissioner of Income-tax, Range-3, Deoghar	ITO, Ward-3(1), Deoghar	Deoghar	In the state of Jharkhand: Districts of Deoghar and Jamtara	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet from <u>A to M</u>;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
Adl./Jt. Commissioner of Income-tax, Range-3,	ITO, Ward-3(2), Deoghar	Deoghar	In the state of Jharkhand: Districts of Deoghar and	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u></p>

Deoghar			Jamtara	<p>territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet from <u>N to Z</u> ;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
Addl./Jt. Commissioner of Income-tax, Range-3, Deoghar	ITO, Ward-3(3), Dumka	Dumka	In the state of Jharkhand: Districts of Dumka and Godda	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u>;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of</p>

				<p>(4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	column (5).
<p>Addl./Jt. Commissioner of Income-tax, Range-3, Deoghar</p>	<p>ITO, Ward-3(4), Giridih</p>	<p>Giridih</p>	<p>In the state of Jharkhand: District of Giridih</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u>;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>

				(d) persons being individuals referred to in item (b) of column (6).	
Adl./Jt. Commissioner of Income-tax, Range-3, Deoghar	ITO, Ward-3(5), Sahibganj	Sahibganj	In the state of Jharkhand: Districts of Sahibganj and Pakur	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u>;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>

JURISDICTION DETAILS

Principal Chief Commissioner of income-tax (Bihar & Jharkhand), Patna

CCIT Charge			Chief Commissioner of Income-tax, Ranchi		
Pr. CIT Charge			Pr. Commissioner of Income-tax, Hazaribagh		
City			Hazaribagh		
Range (Designation of Add/Jt. CIT & his Office Address & Landline Number	Ward/Circle (Designation of ITO/Ac/DC & his Office Address & Landline Number	Headquarter	AO Wise (Jurisdiction)		
			Territorial Area	Persons or classes of persons	Cases or classes of cases
1	2	3	4	5	6
Addl./Jt. Commissioner of Income- tax, Range-1, Hazaribagh	DCIT/ACIT, Circle-1, Hazaribagh	Hazaribagh	In the state of Jharkhand: (a) District of Hazaribagh,	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of column (4); (b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (a) of column (4); (c) persons being companies registered	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> and in item (c) having total income of <u>Rs. 15 lakh and above</u> and whose first name begin with the alphabet from <u>A to M</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business ; (b) all cases of persons referred to in item (b) of column (5) having

				<p>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 item (a) of column (4);</p> <p>(d) persons being individuals referred to in item (e) of column (6);</p>	<p>total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or any other profession notified u/s 44AA (1) of the Income-tax Act, 1961;</p> <p>(c) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from execution of civil /electrical/ mechanical contracts/sub contracts labour contractors, service contractors and manpower suppliers;</p> <p>(d) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from hospitality services, hotels, lodges & guest houses, caterers,</p>
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					<p>decorators, excise (liquor) contractor, bars, event managers, musical groups, florists, horticulturists, restaurant, banquet halls, health centers, gyms and spas;</p> <p>(e) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5);</p>
			(b) Districts of Koderma and Chatra	<p>(e) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) of column (4);</p> <p>(f) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (b) of column (4);</p> <p>(g) 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</p>	<p>(f) all cases of persons referred to in corresponding entries in items (e), (f) of column (5) having total income of <u>Rs. 10 lakh and above</u> and item (g) having total income of <u>Rs. 15 lakh and above</u>;</p> <p>(g) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (g) of column (5).</p>

				<p>in item (b) of column (4);</p> <p>(h) persons being individuals referred to in item (g) of column (6).</p>	
<p>Adtl./Jt. Commissioner of Income-tax, Range-1, Hazaribagh</p>	<p>ITO, Ward-1(1), Hazaribagh</p>	<p>Hazaribagh</p>	<p>In the state of Jharkhand: District of Hazaribagh,</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet <u>A, C & D</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business ;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or any other profession notified u/s 44AA (1) of the Income-tax Act, 1961;</p> <p>(c) all cases of individuals being managing director or director or</p>

					manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).
Adl./Jt. Commissioner of Income-tax, Range-1, Hazaribagh	ITO, Ward-1(2), Hazaribagh	Hazaribagh	In the state of Jharkhand: District of Hazaribagh,	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet from <u>B, E, F, G & H</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business ;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from execution of civil /electrical/ mechanical contracts/sub contracts labour contractors, service contractors and manpower suppliers;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the</p>

					companies referred to in corresponding entry in item (c) of column (5).
Adtl./Jt. Commissioner of Income-tax, Range-1, Hazaribagh	ITO, Ward-1(3), Hazaribagh	Hazaribagh	In the state of Jharkhand: District of Hazaribagh,	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet from <u>I, J, K, L & M</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business ;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from hospitality services, hotels, lodges & guest houses, caterers, decorators, excise (liquor) contractor, bars, event managers, musical groups, florists, horticulturists, restaurant, banquet halls, health centers, gyms and spas;</p> <p>(c) all cases of individuals being</p>

					managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).
Adtl./Jt. Commissioner of Income-tax, Range-1, Hazaribagh	ITO, Ward-1(4), Chatra	Hazaribagh	In the state of Jharkhand: District of Chatra	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh;</u></p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
Adtl./Jt. Commissioner of Income-tax, Range-1,	ITO, Ward-1(5), Koderma	Koderma	In the state of Jharkhand: District of Koderma,	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u></p>

Hazaribagh				<p>territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>and item (c) having total income <u>below Rs. 15 lakh;</u></p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
Addl./Jt. Commissioner of Income-tax, Range-2, Hazaribagh	DCIT/ACIT, Circle-2, Hazaribagh	Hazaribagh	<p>In the state of Jharkhand: (a) District of Hazaribagh,</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (a) of column (4);</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> and item (c) having total income of <u>Rs. 15 lakh and above</u> and whose first name begin with the alphabet from <u>N to Z</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business ;</p>

				<p>(c) 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 item (a) of column (4);</p> <p>(d) persons being individuals referred to in item (d) of column (6);</p>	<p>(b) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from business of general commission agents, share brokers & sub brokers, advertisement agencies & courier agencies;</p> <p>(c) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from business of commercial educational institute/computer training/ coaching institutes;</p> <p>(d) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5);</p>
			(b) District of Ramgarh	(e) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) of	(e) all cases of persons referred to in corresponding entries in items (e), (f) of column (5) having total income of <u>Rs. 10 lakh and above</u> and item (g) having total income

				<p>column (4);</p> <p>(f) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (b) of column (4);</p> <p>(g) 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 item (b) of column (4);</p> <p>(h) persons being individuals referred to in item (f) of column (6).</p>	<p>of <u>Rs. 15 lakh and above;</u></p> <p>(f) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (g) of column (5).</p>
<p>Addl./Jt. Commissioner of Income-tax, Range-2, Hazaribagh</p>	<p>ITO, Ward-2 (1), Hazaribagh</p>	<p>Hazaribagh</p>	<p>In the state of Jharkhand: District of Hazaribagh,</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) persons being companies registered under the Companies Act, 2013 or</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet from <u>N to R</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to</p>

				<p>under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in column (4);</p> <p>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from business of general commission agents, share brokers & sub brokers, advertisement agencies & courier agencies;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Adtl./Jt. Commissioner of Income-tax, Range-2, Hazaribagh</p>	<p>ITO, Ward- 2 (2), Hazaribagh</p>	<p>Hazaribagh</p>	<p>In the state of Jharkhand: District of Hazaribagh,</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet from <u>S to Z</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having</p>

				<p>having its registered office or principal place of business in the area mentioned in column (4);</p> <p>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>total income <u>below Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from business of commercial educational institute/ computer training/ coaching institutes;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Adtl./Jt. Commissioner of Income-tax, Range-2, Hazaribagh</p>	<p>ITO, Ward-2(3), Ramgarh</p>	<p>Ramgarh</p>	<p>In the state of Jharkhand: District of Ramgarh</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and in item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet from <u>A to K</u> and whose jurisdiction are not specifically assigned to any other Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from</p>

				<p>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>the business of plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel agents, tour operators, two wheeler and automobile agencies, spare part dealers, workshops or service centers of automobiles and other transport vehicles and their body makers;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Addl./Jt. Commissioner of Income-tax, Range-2, Hazaribagh</p>	<p>ITO, Ward-2(4), Ramgarh</p>	<p>Ramgarh</p>	<p>In the state of Jharkhand: District of Ramgarh</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and in item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet from <u>L to R</u> and whose jurisdiction are not specifically assigned to any other Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> &</p>

				<p>having its registered office or principal place of business in the area mentioned in column (4);</p> <p>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from the business of iron/sponge iron industries and coal washeries;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
<p>Addl./Jt. Commissioner of Income-tax, Range-2, Hazaribagh</p>	<p>ITO, Ward-2(5), Ramgarh</p>	<p>Ramgarh</p>	<p>In the state of Jharkhand: District of Ramgarh</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet from <u>S to Z</u> and whose jurisdiction are not specifically assigned to any other Range as special trade/business ;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from mining sector including mining contractors/sub contractors/ labour</p>

				in item (c) of column (6).	contractors, mine operators, mine owners, crushers, sand mining contractors, brick klin business and forest contractors; (c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).
Addl./Jt. Commissioner of Income-tax, Range-3, Bokaro	DCIT/ACIT, Circle-3, Bokaro	Bokaro	In the state of Jharkhand: District of Bokaro	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4); (b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4); (c) 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); (d) persons being individuals referred to in item (b) of column (6).	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> and in item (c) having total income of <u>Rs. 15 lakh and above</u> ; (b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).

<p>Addl./Jt. Commissioner of Income-tax, Range-3, Bokaro</p>	<p>ITO, Ward-3(1), Bokaro</p>	<p>Bokaro</p>	<p>In the state of Jharkhand: District of Bokaro</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and in item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet from <u>A to D</u> and whose jurisdiction are not specifically assigned to any other Ward as special trade/business ;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or any other profession notified u/s 44AA (1) of the Income-tax Act, 1961;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
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<p>Addl./Jt. Commissioner of Income-tax, Range-3, Bokaro</p>	<p>ITO, Ward-3(2), Bokaro</p>	<p>Bokaro</p>	<p>In the state of Jharkhand: District of Bokaro</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and in item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet from <u>N to R</u> and whose jurisdiction are not specifically assigned to any other Ward as special trade/business ;</p> <p>b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from hospitality services, hotels, lodges & guest houses, caterers, decorators, excise (liquor) contractor, bars, event managers, musical groups, florists, horticulturists, restaurant, banquet halls, health centers, gyms and spas;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of</p>
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					column (5).
Addl./Jt. Commissioner of Income-tax, Range-3, Bokaro	ITO, Ward-3(3), Bokaro	Bokaro	In the state of Jharkhand: District of Bokaro	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet from <u>F to M</u> and whose jurisdiction are not specifically assigned to any other Ward as special trade/business ;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from business of commercial educational institute/computer training/coaching institutes;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
Addl./Jt. Commissioner of Income-	ITO, Ward-3(4), Bokaro	Bokaro	In the state of Jharkhand: District of	(a) Persons other than companies deriving income from sources other than income from business or	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having

tax, Range-3, Bokaro			Bokaro	<p>profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>total income <u>below Rs. 10 lakh</u> and in item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet from <u>S</u> and whose jurisdiction are not specifically assigned to any other Ward as special trade/business ;</p> <p>b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from business of general commission agents, share brokers & sub brokers, advertisement agencies & courier agencies;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
Addl./Jt. Commissioner of Income-tax, Range-3, Bokaro	ITO, Ward-3(5), Bokaro	Bokaro	In the state of Jharkhand: District of Bokaro	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and in item (c) having total income <u>below Rs. 15 lakh</u> and

				<p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>whose first name begin with the alphabet <u>T to Z</u> and whose jurisdiction are not specifically assigned to any other Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from execution of civil /electrical/ mechanical contracts/sub contracts labour contractors, service contractors and manpower suppliers;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
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JURISDICTION DETAILS

Principal Chief Commissioner of income-tax (Bihar & Jharkhand), Patna

CCIT Charge	Chief Commissioner of Income-tax, Ranchi
Pr. CIT Charge	Pr. Commissioner of Income-tax, Jamshedpur

City Jamshedpur					
Range (Designation of Add/Jt. CIT & his Office Address & Landline Number	Ward/Circle (Designation of ITO/Ac/DC & his Office Address & Landline Number	Headquarter	AO Wise (Jurisdiction)		
			Territorial Area	Persons or classes of persons	Cases or classes of cases
1	2	3	4	5	6
Addl./Jt. Commissioner of Income- tax, Range-1, Jamshedpur	DCIT/ACIT, Circle-1, Jamshedpur	Jamshedpur	In the state of Jharkhand: (a) Districts of East Singhbhum & saraikela- Kharsawan	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4); (b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4); (c) 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);	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> and item (c) having total income of <u>Rs. 15 lakh and above</u> and whose first name begin with the alphabet from <u>A to I</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business; (b) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from execution of civil /electrical/ mechanical

				<p>(d) persons being individuals referred to in item (f) of column (6).</p>	<p>contracts/sub contract, labour contracts, service contractors and manpower suppliers;</p> <p>(c) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from real estate including builders, estate agents, property developers, real estate brokers and building material suppliers like suppliers of stone chips, sand, iron, brick, cement, marbles, tiles, timber, plywood, bathroom & kitchen fittings;</p> <p>(d) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from hospitality services, hotels, lodges & guest houses, caterers, decorators, excise (liquor) contractor, bars, event managers, musical groups, florists, horticulturists, restaurant, banquet halls, health centers, gyms and</p>
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					<p>spas;</p> <p>(e) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from the business of plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel agents, tour operators, two wheeler and automobile agencies, spare part dealers, workshops or service centers of automobiles and other transport vehicles and their body makers;</p> <p>(f) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5);</p> <p>(g) All cases of persons referred to in item (a) of column (5) whose principal source of income is from salary from TISCO having total income of <u>Rs. 10 lakh and above.</u></p>
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<p>Adtl./Jt. Commissioner of Income-tax, Range-1, Jamshedpur</p>	<p>ITO, Ward-1(1), Jamshedpur</p>	<p>Jamshedpur</p>	<p>In the state of Jharkhand: Districts of East Singhbhum & Saraikela-Kharsawan</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income below Rs. 10 lakh and item (c) having total income below Rs. 15 lakh and whose first name begin with the alphabet A and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business ;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income below Rs. 10 lakh & in item (c) having total income below Rs. 15 lakh whose principal source of income is from hospitality services, hotels, lodges & guest houses, caterers, decorators, excise (liquor) contractor, bars, event managers, musical groups, florists, horticulturists, restaurant, banquet halls, health centers, gyms and spas;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of</p>
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					column (5); (d) all cases of persons referred to in item (a) of column (5) whose principal source of income is from salary from TISCO having total income <u>below Rs. 10 lakh</u> and whose first name begin with the alphabet from <u>A to E</u>
Adl./Jt. Commissioner of Income-tax, Range-1, Jamshedpur	ITO, Ward-1(2), Jamshedpur	Jamshedpur	In the state of Jharkhand: Districts of East Singhbhum & Saraikela-Kharsawan	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4); (b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4); (c) 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); (d) persons being individuals referred	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and above and whose first name begin with the alphabet <u>D & I</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business ; (b) all cases of persons referred to in item (b) of column (5) having total income below <u>Rs. 10 lakh</u> & in item (c) having total income below <u>Rs. 15 lakh</u> whose principal source of income is from the business of plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport

				to in item (c) of column (6).	<p>vehicles, travel agents, tour operators, two wheeler and automobile agencies, spare part dealers, workshops or service centers of automobiles and other transport vehicles and their body makers;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5);</p> <p>(d) All cases of persons referred to in item (a) of column (5) whose principal source of income is from salary from TISCO having total income <u>below Rs. 10 lakh</u> and whose first name begin with the alphabet from <u>F to J</u></p>
Addl./Jt. Commissioner of Income-tax, Range-1, Jamshedpur	ITO, Ward-1(3), Jamshedpur	Jamshedpur	In the state of Jharkhand: Districts of East Singhbhum & Saraikela-Kharsawan	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10</u> lakh and item (c) having total income <u>below Rs. 15 lakh</u> and above and whose first name begin with the alphabet <u>B</u> and whose jurisdiction</p>

				<p>deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>are not specifically assigned to any other Range/Circle/Ward as special trade/business ;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5);</p> <p>(c) all cases of persons referred to in item (a) of column (5) whose principal source of income is from salary from TISCO having total income <u>below Rs. 10 lakh</u> and whose first name begin with the alphabet from <u>K to Q</u></p>
<p>Adl./Jt. Commissioner of Income-tax, Range-1, Jamshedpur</p>	<p>ITO, Ward-1(4), Jamshedpur</p>	<p>Jamshedpur</p>	<p>In the state of Jharkhand: Districts of East Singhbhum & Saraikela-Kharsawan</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and above and whose first name begin with the alphabet <u>C, E & G</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business ;</p>

				<p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>(b) all cases of persons referred to in item (b) of column (5) having total income below <u>Rs. 10 lakh</u> & in item (c) having total income below <u>Rs. 15 lakh</u> whose principal source of income is from real estate including builders, estate agents, property developers, real estate brokers and building material suppliers like suppliers of stone chips, sand, iron, brick, cement, marbles, tiles, timber, plywood, bathroom & kitchen fittings;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p> <p>(d) All cases of persons referred to in item (a) of column (5) whose principal source of income is from salary from TISCO having total income <u>below Rs. 10 lakh</u> and whose first name begin with the alphabet <u>R & S</u></p>
Addl./Jt. Commissioner	ITO, Ward-1(5),	Jamshedpur	In the state of Jharkhand:	(a) Persons other than companies deriving income from sources other	(a) All cases of persons referred to in corresponding entries in

of Income-tax, Range-1, Jamshedpur	Jamshedpur		Districts of East Singhbhum & saraikela-Kharsawan	<p>than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>items (a) & (b) of column (5) having total income below Rs. 10 lakh and item (c) having total income below Rs. 15 lakh and above and whose first name begin with the alphabet H & F and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business ;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income below Rs. 10 lakh & in item (c) having total income below Rs. 15 lakh whose principal source of income is from execution of civil /electrical/mechanical contracts/sub contracts, labour contracts, service contractors and manpower suppliers;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5);</p> <p>(c) All cases of persons referred to in item (a) of column (5) whose</p>
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					principal source of income is from salary from TISCO having total income <u>below Rs. 10 lakh</u> and whose first name begin with the alphabet from <u>T to Z</u>
Adl./Jt. Commissioner of Income-tax, Range-2, Jamshedpur	DCIT/ACIT, Circle-2, Jamshedpur	Jamshedpur	In the state of Jharkhand: Districts of East Singhbhum & Saraikela-Kharsawan	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (f) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> and item (c) having total income of <u>Rs. 15 lakh and above</u> and whose first name begin with the alphabet from <u>J to R</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business ;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from business of commercial educational institute/ computer training/ coaching institutes;</p> <p>(c) all cases of persons referred to in item (b) of column (5) having</p>

					<p>total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from business of general commission agents, share brokers & sub brokers, advertisement agencies & courier agencies,.</p> <p>(d) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from the business of jewellery trading/ manufacturing/ repairing;</p> <p>(e) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> having principal source of income from the business of nursing home, hospitals, diagnostic centres, manufacturing/ distribution/ sale of medicines including veterinary medicines, medical equipments and optical appliances;</p>
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					<p>(f) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p> <p>(g) All cases of persons referred to in item (a) of column (5) whose principal source of income is salary from TELCO having total income of <u>Rs. 10 lakh and above</u></p>
<p>Addl./Jt. Commissioner of Income-tax, Range-2, Jamshedpur</p>	<p>ITO, Ward-2(1), Jamshedpur</p>	<p>Jamshedpur</p>	<p>In the state of Jharkhand: Districts of East Singhbhum & Saraikela-Kharsawan</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and in item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet <u>O & P</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business ;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose</p>

				<p>place of business in the area mentioned in column (4);</p> <p>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>principal source of income is from business of commercial educational institute/computer training/ coaching institutes;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5);</p> <p>(d) All cases of persons referred to in item (a) of column (5) whose principal source of income is salary from TELCO having total income <u>below Rs. 10 lakh</u> and whose first name begin with the alphabet from <u>A to E</u></p>
<p>Addl./Jt. Commissioner of Income-tax, Range-2, Jamshedpur</p>	<p>ITO, Ward-2(2), Jamshedpur</p>	<p>Jamshedpur</p>	<p>In the state of Jharkhand: Districts of East Singhbhum & Saraikela-Kharsawan</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and in item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet <u>J, K & L</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special</p>

				<p>territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>trade/business ;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from the business of jewellery trading/manufacturing/repairing;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5);</p> <p>(d) All cases of persons referred to in item (a) of column (5) whose principal source of income is salary from TELCO having total income <u>below Rs. 10 lakh</u> and whose first name begin with the alphabet from <u>F to J</u></p>
<p>Addl./Jt. Commissioner of Income-tax, Range-2, Jamshedpur</p>	<p>ITO, Ward-2(3), Jamshedpur</p>	<p>Jamshedpur</p>	<p>In the state of Jharkhand: Districts of East Singhbhum &</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and in item (c) having total</p>

			saraikela-Kharsawan	<p>(4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>income below Rs. 15 lakh and whose first name begin with the alphabet M and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business ;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income below Rs. 10 lakh & in item (c) having total income below Rs. 15 lakh having principal source of income from the business of nursing home, hospitals, diagnostic centres, manufacturing/ distribution/ sale of medicines including veterinary medicines, medical equipments and optical appliances;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5);</p> <p>(d) All cases of persons referred to in item (a) of column (5) whose principal source of income is salary from TELCO having total income below Rs. 10 lakh and</p>
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					whose first name begin with the alphabet from <u>K to Q.</u>
Adl./Jt. Commissioner of Income-tax, Range-2, Jamshedpur	ITO, Ward-2(4), Jamshedpur	Jamshedpur	In the state of Jharkhand: Districts of East Singhbhum & Saraikela-Kharsawan	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and in item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet <u>R</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business ;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5);</p> <p>(c) all cases of persons referred to in item (a) of column (5) whose principal source of income is salary from TELCO having total income <u>below Rs. 10 lakh</u> and whose first name begin with the alphabet <u>R & S</u></p>

<p>Addl./Jt. Commissioner of Income-tax, Range-2, Jamshedpur</p>	<p>ITO, Ward-2(5), Jamshedpur</p>	<p>Jamshedpur</p>	<p>In the state of Jharkhand: Districts of East Singhbhum & Saraikela-Kharsawan</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and in item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet <u>N & O</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business ;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from business of general commission agents, share brokers & sub brokers, advertisement agencies & courier agencies;</p> <p>(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5);</p> <p>(d) All cases of persons referred to</p>
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					in item (a) of column (5) whose principal source of income is salary from TELCO having total income <u>below Rs. 10 lakh</u> and whose first name begin with the alphabet from <u>T to Z</u>
Adtl./Jt. Commissioner of Income-tax, Range-3, Jamshedpur	DCIT/ACIT, Circle-3, Jamshedpur	Jamshedpur	In the state of Jharkhand: (a) District of East Singhbhum & Saraikela-Kharsawan	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (a) of column (4);</p> <p>(c) 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 item (a) of column (4);</p> <p>(d) persons being individuals referred to in item (d) of column (6);</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> and item (c) having total income of <u>Rs. 15 lakh and above</u> and whose first name begin with the alphabet from <u>S to Z</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business ;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from mining sector including mining contractors/sub contractors/ labour contractors, mine operators, mine owners, crushers, sand mining contractors,</p>

					<p>brick klin business and forest contractors;</p> <p>(c) all cases of persons referred to in item (b) of column (5) having total income of <u>Rs. 10 lakh and above</u> & in item (c) having total income of <u>Rs. 15 lakh and above</u> whose principal source of income is from legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or any other profession notified u/s 44AA (1) of the Income-tax Act, 1961;</p> <p>(d) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5);</p>
			(b) Districts of West Singhbhum	<p>(e) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) of column (4);</p> <p>(f) persons being other than companies</p>	<p>(e) All cases of persons referred to in corresponding entries in items (e), (f) of column (5) having total income of <u>Rs. 10 lakh and above</u> and item (g) having total income of <u>Rs. 15 lakh and above;</u></p> <p>(f) all cases of individuals being</p>

				<p>deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (b) of column (4);</p> <p>(g) 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 item (b) of column (4);</p> <p>(h) persons being individuals referred to in item (f) of column (6).</p>	<p>managing director or director or manager or secretary in the companies referred to in corresponding entry in item (g) of column (5).</p>
<p>Addl./Jt. Commissioner of Income-tax, Range-3, Jamshedpur</p>	<p>Ward-3(1) Jamshedpur</p>	<p>Jamshedpur</p>	<p>In the state of Jharkhand: District of East Singhbhum & Saraikela-Kharsawan</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income below Rs. 10 lakh and item (c) having total income below Rs. 15 lakh and whose first name begin with the alphabet S and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of</p>

				<p>having its registered office or principal place of business in the area mentioned in column (4);</p> <p>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>column (5).</p>
<p>Addl./Jt. Commissioner of Income-tax, Range-3, Jamshedpur</p>	<p>Ward-3(2) Jamshedpur</p>	<p>Jamshedpur</p>	<p>In the state of Jharkhand: District of East Singhbhum & Saraikela-Kharsawan</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet <u>T & U</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business ;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income <u>below Rs. 10 lakh</u> & in item (c) having total income <u>below Rs. 15 lakh</u> whose principal source of income is from mining sector including mining contractors/sub contractors/ labour contractors, mine operators, mine owners, crushers, sand mining contractors, brick klin business and forest contractors;</p> <p>(c) all cases of individuals being</p>

					managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).
Addl./Jt. Commissioner of Income-tax, Range-3, Jamshedpur	Ward-3(3) Jamshedpur	Jamshedpur	In the state of Jharkhand: District of East Singhbhum & Saraikela-Kharsawan	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (c) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u> and whose first name begin with the alphabet from <u>V to Z</u> and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;</p> <p>(b) all cases of persons referred to in item (b) of column (5) having total income below <u>Rs. 10 lakh</u> & in item (c) having total income below <u>Rs. 15 lakh</u> whose principal source of income is from legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or any other profession notified u/s 44AA (1) of the Income-tax Act, 1961;</p>

					(c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).
Addl./Jt. Commissioner of Income-tax, Range-3, Jamshedpur	Ward-3(4) Chaibasha	Chaibasha	In the state of Jharkhand: Sub-division Chaibasha & Jagnathpur of district of West Singhbhum	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <u>below Rs. 10 lakh</u> and item (c) having total income <u>below Rs. 15 lakh</u>;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
Addl./Jt. Commissioner of Income-	Ward-3(5) Chaibasha	Chaibasha	In the state of Jharkhand: Sub-division	(a) Persons other than companies deriving income from sources other than income from business or	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having

<p>tax, Range-3, Jamshedpur</p>			<p>Chakardharpur of district of West Singhbhum</p>	<p>profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(c) 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>(d) persons being individuals referred to in item (b) of column (6).</p>	<p>total income <u>below Rs. 15 lakh</u> and item (c) having total income <u>below Rs. 20 lakh.</u>;</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</p>
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