### **JURIDSICTION DETAILS**

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

Pr. CIT Cha	Pr. CIT Charge Pr. Commissioner of Income-tax-1, Patna					
City		Patna				
Range (Designation of Add/Jt. CIT & his	Ward/Circle (Designation of ITO/Ac/DC	Headquarter	AO Wise (Jurisdiction)			
Office Address & Landline Number	& his Office Address & Landline Number		Territorial Area	Persons or classes of persons	Cases or classes of cases	
1	2	3	4	5	6	
Add/Jt. Commissioner of Incometax, 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 <b>Rs. 10 lakh and above.</b>	

	(c) persons being individuals referred to in item (c) of column (6).	(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 <b>Rs. 15 lakh and above</b> ;  (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);
b) Districts of Vaishali, Bhojpur and Buxar	(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);  (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	managing director or director or manager or secretary in the companies referred to in corresponding entry in item (f) of

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				column (4);	
				(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);  (g) persons being individuals	
				referred to in item (e) of column (6).	
Add/Jt. Commissioner of Income- tax, Range-1, Patna	ITO, Ward-1(1), Patna	Patna	In the state of Bihar: District of Patna.	<ul> <li>(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);</li> <li>(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);</li> <li>(c) persons being individuals referred to in item (c) of column (6).</li> </ul>	<ul> <li>(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 A to M;</li> <li>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</li> </ul>

					nursing home, hospitals, diagnostic centres, manufacturing/distribution/sale of medicines including veterinary medicines, medical equipments and optical appliances and having total income <a href="mailto:below Rs. 15">below Rs. 15</a> lakh and whose first name begin with the alphabet <a href="mailto:from A to M;">from A to M;</a>
					(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).
Add/Jt. Commissioner of Incometax, Range-1, Patna	ITO, Ward-1(2), Patna	Patna	a) In the state of Bihar: District of Patna.	deriving income from business or	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.

				referred to in item (c) of column (6).	
				referred to in item (c) of column (6).	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;  (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
A 11/T	<b>T</b>				column (5).
Add/Jt. Commissioner of Income- tax, Range-1, Patna	ITO, Ward-1(3), Vaishali	Hajipur	a) In the state of Bihar: District of Vaishali	(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 <b>below Rs. 10 lakh</b> and item (c) having total income <b>below Rs. 15 lakh</b> ;
				(b) persons being other than companies deriving income from business or profession and whose principal place of business or	(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in

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

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				in the area mentioned in column (4);	
				(d) persons being individuals	
				referred to in item (b) of column	
				(6).	
Add/Jt.	ITO, Ward-	Buxar	In the state o	` '	a) All cases of persons referred to in
Commissioner	1(5), Buxar		Bihar:	deriving income from sources other	corresponding entries in items (a) &
of Income-			District o	f than income from business or	(b) of column (5) having total
tax, Range-1,			Buxar	profession and residing	income <b>below Rs. 10 lakh</b> and item
Patna				within the territorial area mentioned	(c) having total income of <b>below Rs.</b>
				in column (4);	15 lakh ;
					, , , , , , , , , , , , , , , , , , ,
				(b) persons being other than	(b) all cases of individuals being
				companies deriving income from	managing director or director or
				business or profession and whose	manager or secretary in the
				principal place of business or	companies referred to in
				profession is within the territorial	corresponding entry in item (c) of
				area mentioned in column (4);	column (5).
				area mentioned in column (4),	Column (3).
				(c) persons being companies	
				registered under the Companies	
				Act, 2013 or under the Companies	
				Act, 2013 of under the Companies Act, 1956 and having its registered	
				office or principal place of business	
				in the area mentioned in column (4);	
				(1)	
				(d) persons being individuals	
				referred to in item (b) of column	
		_		(6).	
Addl./Jt.	DCIT/ACIT,	Patna	a) In the state o	· / 1	(a) all cases of persons referred to in
Commissioner	Circle-2,		Bihar:	registered under the Companies	corresponding entry in item (a) of
of Income-	Patna		District o	T is	column (5) excluding those under the
tax, Range-2,			Patna.	Act, 1956 and having its registered	jurisdiction of Range-1, Patna and

Patna		office or principal place of business in the area mentioned in item (a) of column (4);  (b) persons being individuals referred to in item (b) of column (6).	having total income of Rs. 15 lakh and above;  (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).
	b) Districts of  Nawada and Nalanda,	(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);  (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);  (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);	(c) All cases of persons referred to in corresponding entries in items (c) & (d) of column (5) having total income of Rs. 10 lakh & above and (e) having total income of Rs. 15 lakh & above;  (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).

					(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 below Rs. 15 lakh and whose first name begin with the alphabet from A to M;  (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.	of of	(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 below Rs.  15 lakh and whose first name begin with the alphabet from N to Z.;  (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	of	(a) Persons other than companies	. /

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

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

Commissioner	3(1) Gaya		Bihar:	deriving income from sources other	corresponding entries in items (a) &
of Income-			Districts of	than income from business or	(b) of column (5) having total
tax, Range-3			Gaya,	profession and residing within the	income <b>below</b> Rs. 10 lakh and item
Gaya			Jahanabad,	territorial area mentioned in	(c) having total income below Rs. 15
				column (4);	lakh and whose first name begin
					with the alphabet <b>from A to M</b> ;
				(b) persons being other than	
				companies deriving income from	
				business or profession and whose	(b) all cases of individuals being
				principal place of business or	managing director or director or
				profession is within the territorial	manager or secretary in the
				area mentioned in column (4);	companies referred to in
					corresponding entry in item (c) of
				(c) persons being companies	column (5).
				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	
A 1.11 /T.	TTD		T 1	(6).	
Addl./Jt.	ITO, Ward-	Gaya	In the state of	1	(a) All cases of persons referred to in
Commissioner	3(2) Gaya		Bihar:	deriving income from sources other	corresponding entries in items (a) &
of Income-			Districts of		(b) of column (5) having total
tax, Range-3			Gaya,	profession and residing within the	income <b>below Rs. 10 lakh</b> and item
Gaya			Jahanabad,	territorial area mentioned in	(c) having total income below Rs. 15
				column (4);	lakh and whose first name begin
				(h) parsons heirs other than	with the alphabet from $N \text{ to } Z$ ;
				(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).	(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 Gaya	ITO, Ward- 3(3) Aurangabad	Aurangabad	In the state of Bihar: Districts of Aurangabad & Arwal,	(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 <b>below Rs. 10 lakh</b> and item (c) having total income <b>below Rs. 15 lakh</b> ;
				<ul> <li>(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);</li> <li>(c) persons being companies</li> </ul>	(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).

				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).	
Addl./Jt.	ITO, Ward-	Sasaram	In the state of	1	` '
Commissioner	3(4) Sasaram		Bihar:	deriving income from sources other	
of Income-			District of		(b) of column (5) having total
tax, Range-3			Sasaram	profession and residing within the	income <b>below Rs. 10 lakh</b> and item
Gaya				territorial area mentioned in	(c) having total income <b>below Rs. 15</b>
				column (4);	<u>lakh;</u>
				<ul> <li>(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);</li> <li>(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);</li> </ul>	(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).
				(d) persons being individuals referred to in item (b) of column	

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

## JURIDSICTION DETAILS

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

Pr. CIT Cha	Pr. CIT Charge Pr. Commissioner of Income-tax-2, Patna					
City		Patna				
Range (Designation of Add/Jt. CIT & his	Ward/Circle (Designation of ITO/Ac/DC	Headquarter	AO Wise (Jurisdiction)			
Office Address & Landline Number	& 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-4, Patna	DCIT/ACIT, Circle-4, Patna	Patna	In the state of Bihar: District of Patna	<ul> <li>(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);</li> <li>(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</li> </ul>	A to L having total income of Rs.  10 lakh and above and whose jurisdiction are not specifically	

(4);	Range/Circle/Ward as special
(1),	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 of <b>Rs. 10 lakh</b> and above;
	(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 <b>Rs. 10 lakh and above</b> ;
	(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

					appliances having total income of <b>Rs. 10 lakh and above</b> .
Addl./Jt. Commissioner of Incometax, Range-4, Patna	ITO, Ward-4(1), Patna	Patna	In the state of Bihar: District of Patna	<ul> <li>(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);</li> <li>(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);</li> </ul>	(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 A having total income below Rs. 10 lakhs 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 below Rs. 10 lakh.
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

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

					contractors, brick klin business, and forest contractors having total income below Rs. 10 lakh.
Addl./Jt. Commissioner of Income- tax, Range-4, Patna	ITO, Ward-4(4), Patna	Patna	In the state of Bihar: District of Patna	<ul> <li>(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);</li> <li>(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);</li> </ul>	(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 H, I, & J having total income below Rs.  10 lakhs 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	<ul> <li>(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);</li> <li>(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);</li> </ul>	(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 <b>K</b> having total income below Rs. 10 lakhs 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 below Rs. 10 lakh.
Addl./Jt. Commissioner of Incometax, Range-5, Patna	DCIT/ACIT, Circle-5, Patna	Patna	In the state of Bihar: District of Patna	<ul> <li>(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);</li> <li>(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);</li> </ul>	(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 M to R having total income of Rs. 10 lakh and above 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 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 of <b>Rs. 10 lakh</b> and above;
					(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 <b>Rs. 10 lakh and above</b> ;
					(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 <b>Rs. 10 lakh and above.</b>
Addl./Jt. Commissioner of Income- tax, Range-5, Patna	ITO, Ward-5(1), Patna	Patna	In the state of Bihar: District of Patna	deriving income from sources other	(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 <b>R</b> having total income

				deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);	below Rs. 10 lakhs and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;  (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 below Rs. 10 lakh.
Addl./Jt. Commissioner of Income- tax, Range-5, Patna	ITO, Ward-5(2), Patna	Patna	In the state of Bihar: District of Patna	<ul> <li>(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);</li> <li>(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);</li> </ul>	(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 M & O having total income below Rs. 10 lakhs and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business.
Addl./Jt. Commissioner of Income-	ITO, Ward- 5(3), Patna	Patna	In the state of Bihar: 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) and (b) of column (5) or other than the

tax, Range-5, Patna			Patna	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);	cases falling under the jurisdiction of Principal Commissioner/ Commissioner of Income-tax-I, Patna and whose names begin with the alphabet N having total income below Rs. 10 lakhs 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 the business of jewellery trading/manufacturing/ repairing having total income below Rs. 10 lakh.
Addl./Jt. Commissioner of Income- tax, Range-5, Patna	ITO, Ward-5(4), Patna	Patna	In the state of Bihar: District of Patna	<ul> <li>(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);</li> <li>(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</li> </ul>	(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 P having total income below Rs. 10 lakhs and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special

				(4);	trade/business.
Addl./Jt. Commissioner of Incometax, Range-5, Patna	ITO, Ward-5(5), Patna	Patna	In the state of Bihar: District of Patna	deriving income from sources other	(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 <b>Q</b> having total income below Rs. 10 lakhs 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 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 below Rs. 10 lakhs.

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Addl./Jt.	DCIT/ACIT,	Patna	In the state of	(a) Persons other than companies	(a) All cases of persons referred to
Commissioner	Circle-6,		Bihar:	deriving income from sources other	in corresponding entries in items
of Income-	Patna		District of	than income from business or	(a) and (b) of column (5) or other
tax, Range-6,			Patna	profession and residing within the	than the cases falling under the
Patna				territorial area mentioned in column	jurisdiction of Principal
				(4);	Commissioner/ Commissioner of
					Income-tax-I, Patna and whose
				(b) persons other than companies	names begin with the alphabet from
				deriving income from business or	S to Z having total income of Rs.
				profession and whose principal place of	10 lakh and above and whose
				business or profession is within the	jurisdiction are not specifically
				territorial area mentioned in column	assigned to any other
				(4);	Range/Circle/Ward as special
				(+),	trade/business;
					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 of Rs. 10 lakh and
					above;
					(c) all cases of persons referred to
					in item (b) of column (5) whose
					principal source of income is from
					hospitality services, hotels, lodges
	<u>l</u>	1			mospitality services, noteis, rouges

					& 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 <b>Rs. 10 lakh and above</b> ;  (d) all cases of persons refer red 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 <b>Rs. 10 lakh and above.</b>
Addl./Jt. Commissioner of Income- tax, Range-6, Patna	ITO, Ward-6(1), Patna	Patna	In the state of Bihar: District of Patna	<ul> <li>(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);</li> <li>(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);</li> </ul>	(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</u> , <u>SW</u> , <u>SY</u> , <u>SY</u> , <u>SX</u> & <u>SZ</u> having total income below Rs. 10 lakhs and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special

					trade/business;  (b) all cases of persons refer red 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 below Rs. 10 lakh.
Addl./Jt. Commissioner of Incometax, Range-6, Patna	ITO, Ward-6(2), Patna	Patna	In the state of Bihar: District of Patna	<ul> <li>(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);</li> <li>(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);</li> </ul>	(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 SA, SC, SD, SE, SO & SP having total income below Rs. 10 lakhs and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business.
Addl./Jt.	ITO, Ward-	Patna	In the state of Bihar:	(a) Persons other than companies	(a) All cases of persons referred to
Commissioner	6(3), Patna		DIIIar.	deriving income from sources other	in corresponding entries in items

of Incometax, Range-6, Patna			District of Patna	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) 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 SH, SM, SN, ST, SR & SI having total income below Rs. 10 lakhs 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 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 below Rs. 10
					lakh.
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 T, U & V having total income below Rs. 10 lakhs and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business.
Addl./Jt. Commissioner of Income- tax, Range-6, Patna	ITO, Ward-6(5), Patna	Patna	In the state of Bihar: District of Patna	<ul> <li>(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);</li> <li>(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);</li> </ul>	1 ' '

		marbles, tiles,	timber, plywood,
		bathroom & kite	chen fittings having
		total income bel	ow <b>Rs. 10 lakhs.</b>

## JURIDSICTION DETAILS

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

Pr. CIT Charge Pr. Com			nmissioner of	Income-tax, Muzaffarpur		
City	Muzaffarpur					
Range (Designation of Add/Jt. CIT & his	Ward/Circle (Designation of ITO/Ac/DC	Headquarter	AO Wise (Jurisdiction)			
Office Address & Landline Number	& his Office Address & Landline Number		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;	<ul> <li>(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);</li> <li>(b) persons being other than companies deriving income from</li> </ul>	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	

business or profession and whose	other Range/Circle/Ward as special
principal place of business or	trade/business;
profession is within the territorial area	
mentioned in item (a) of column (4);	(b) all cases of persons referred to
	in item (b) of column (5) having
(c) persons being companies registered	total income of Rs. 15 lakh and
under the Companies Act, 2013 or	above & in item (c) having total
under the Companies Act, 1956 and	income of Rs. 20 lakh and above
having its registered office or principal	whose principal source of income is
place of business in the area mentioned	from legal, medical, engineering or
in item (a) of column (4);	architectural profession or the
	profession of accountancy or
(d) persons being individuals referred	technical consultancy or interior
to in item (e) of column (6).	decoration or any other profession
	notified u/s 44AA (1) of the
	Income-tax Act, 1961;
	(c) all cases of persons referred to
	in item (b) of column (5) having
	total income of Rs. 15 lakh and
	above & in item (c) having total
	income of <b>Rs. 20 lakh and above</b>
	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;
	(d) all cases of persons referred to
	in item (b) of column (5) having

	(b) Districts of Purbi Champaran and Paschimi Champaran	(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	total income of <b>Rs. 15 lakh and above</b> & in item (c) having total income of <b>Rs. 20 lakh and above</b> whose principal source of income is from execution of civil /electrical/ mechanical contracts/sub contracts, labour contractors, service contractors and manpower suppliers;  (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).  (f) All cases of persons referred to in corresponding entries in items (e) & (f) of column (5) having total income of <b>Rs. 15 lakh and above</b> and item (g) having total income of <b>Rs. 20 lakh and above</b> ;  (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).
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				under the Companies Act, 1956 and	
				<u>*</u>	
				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 (g) of column (6).	
Add./Jt.	ITO, Ward-	Muzaffarpur	In the state of	1	` '
Commissioner	1(1),		Bihar:	deriving income from sources other	
of Income-tax,	Muzaffarpur		District of		& (b) of column (5) having total
Range-1,			Muzaffarpur	profession and residing within the	income <b>below</b> Rs. 15 lakh and
Muzaffarpur				territorial area mentioned in column	item (c) having total income <b>below</b>
				(4);	<b>Rs. 20 lakh</b> and whose first name
					begin with the alphabet from A to
				(b) persons being other than	<b>L</b> whose jurisdiction are not
				companies deriving income from	specifically assigned to any other
				business or profession and whose	Range/Circle/Ward as special
				principal place of business or	trade/business;
				profession is within the territorial area	·
				mentioned in column (4);	(b) all cases of persons referred to
				. , ,	in all cases of persons referred to in
				(c) persons being companies registered	item (b) of column (5) having total
				under the Companies Act, 2013 or	income below Rs. 15 lakh & in
				under the Companies Act, 1956 and	item (c) having total income below
				having its registered office or principal	Rs. 20 lakh and above whose
				place of business in the area mentioned	principal source of income is from
				in column (4);	legal, medical, engineering or
				(-/,	architectural profession or the
				(d) persons being individuals referred	profession of accountancy or
				to in item (d) of column (6).	technical consultancy or interior
				(5).	decoration or any other profession
					notified u/s 44AA (1) of the
		1			nounce u/s ++111 (1) of the

					Income-tax Act, 1961;
					(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 and above 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;  (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).
Add./Jt. Commissioner of Income-tax, Range-1, Muzaffarpur	ITO, Ward- 1(2), Muzaffarpur	Muzaffarpur	In the state of Bihar: District of Muzaffarpur	<ul> <li>(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);</li> <li>(b) persons being other than</li> </ul>	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income <b>below Rs.</b> 15 lakh and item (c) having total income <b>below Rs.</b> 20 lakh and whose first name begin with the alphabet from M to R whose jurisdiction are not
				companies deriving income from	specifically assigned to any other

				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 (c) of column (6).	Range/Circle/Ward as special trade/business;  (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 of 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;  (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).
Add./Jt. Commissioner of Income-tax, Range-1, Muzaffarpur	ITO, Ward-1(3), Motihari	Motihari	In the state of Bihar: District of Purbi Champaran	<ul> <li>(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);</li> <li>(b) persons being other than companies deriving income from business or profession and whose principal place of business or</li> </ul>	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income below Rs. 15 lakh and item (c) having total income below Rs. 20 lakh and whose first name begin with the alphabet from A to M;  (b) all cases of individuals being managing director or director or

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				profession is within the territorial area	manager or secretary in the
				mentioned in column (4);	companies referred to in
					corresponding entry in item (c) of
				(c) persons being companies registered	column (5).
				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).	
Add./Jt.	ITO, Ward-	Motihari	In the state of	(a) Persons other than companies	(a) All cases of persons referred to
Commissioner	1(4), Motihari		Bihar:	deriving income from sources other	in corresponding entries in items (a)
of Income-tax,	,,,		District of	than income from business or	& (b) of column (5) having total
Range-1,			Purbi	profession and residing within the	income <b>below</b> Rs. 15 lakh and
Muzaffarpur			Champaran	territorial area mentioned in column	item (c) having total income <b>below</b>
				(4);	Rs. 20 lakh and whose first name
					begin with the alphabet from N to
				(b) persons being other than	<b>Z</b> ;
				companies deriving income from	= '
				business or profession and whose	(b) all cases of individuals being
				principal place of business or	managing director or director or
				profession is within the territorial area	manager or secretary in the
				mentioned in column (4);	companies referred to in
				mentioned in column (1),	corresponding entry in item (c) of
				(c) persons being companies registered	column (5).
				under the Companies Act, 2013 or	Colomii (5).
				under the Companies Act, 2013 of under the Companies Act, 1956 and	
				having its registered office or principal	
				place of business in the area mentioned	
				in column (4);	
				in commit (4),	

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

,		,
		first name begin with the alphabet
	(b) persons being other than	from <b>S</b> to <b>Z</b> and whose jurisdiction
	companies deriving income from	are not specifically assigned to any
	business or profession and whose	other Range/Circle/Ward as special
	principal place of business or	trade/business;
	profession is within the territorial area	
	mentioned in item (a) of column (4);	(b) all cases of persons referred to
		in item (b) of column (5) having
	(c) persons being companies registered	total income of Rs. 15 lakh and
	under the Companies Act, 2013 or	above & in item (c) having total
	under the Companies Act, 1956 and	income of Rs. 20 lakh and above
	having its registered office or principal	whose principal source of income is
	place of business in the area mentioned	from business of commercial
	in item (a) of column (4);	educational institute/ computer
		training/ coaching institutes;
	(d) persons being individuals referred	
	to in item (d) of column (6).	(c) all cases of persons referred to
		in item (b) of column (5) having
		total income of Rs. 15 lakh and
		above & in item (c) having total
		income of Rs. 20 lakh and above
		whose principal source of income is
		from business of general
		commission agents, share brokers
		& sub brokers, advertisement
		agencies & courier agencies;
		<u>-</u>
		(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 Saran, Siwan, Gopalganj, Sitamarhi and Sheohar	(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);	(e) All cases of persons referred to in corresponding entries in items (e) & (f) of column (5) having total income of <b>Rs. 15 lakh and above</b> and item (g) having total income of <b>Rs. 20 lakh and above</b> ;
				(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);	(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).
				(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).	
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 <b>below Rs.</b> 15 lakh and item (c) having total income <b>below Rs.</b> 20 lakh and whose first name begin with the alphabet from <b>S</b> to <b>Z</b>

(b) persons being other than	and whose jurisdiction are not
companies deriving income from	specifically assigned to any other
business or profession and whose	Range/Circle/Ward as special
principal place of business or	trade/business;
profession is within the territorial area	
mentioned in column (4);	(b) all cases of persons referred to
	in item (b) of column (5) having
(c) persons being companies registered	total income <b>below Rs. 15 lakh</b> &
under the Companies Act, 2013 or	in item (c) having total income of
under the Companies Act, 1956 and	<b>below Rs. 20 lakh</b> whose principal
having its registered office or principal	source of income is from business
place of business in the area mentioned	of commercial educational
in column (4);	institute/computer training/
	coaching institutes;
(d) persons being individuals referred	
to in item (d) of column (6).	(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 of
	below Rs. 20 lakh whose principal
	source of income is from business
	of general commission agents,
	share brokers & sub brokers,
	advertisement agencies & courier
	agencies,.
	(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).

Add./Jt.	ITO, Ward-	Chhapra	In the state of	(a) Persons other than companies	(a) All cases of persons referred to
Commissioner	2(2), Chhapra	_	Bihar:	deriving income from sources other	in corresponding entries in items (a)
of Income-tax,			District of	than income from business or	& (b) of column (5) having total
Range-2,			Saran	profession and residing within the	income <b>below</b> Rs. 15 lakh and
Muzaffarpur				territorial area mentioned in column	item (c) having total income <b>below</b>
				(4);	Rs. 20 lakh;
				(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	(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).
				in column (4);	
				in cordinar (1),	
				(d) persons being individuals referred to in item (b) of column (6).	
Add./Jt.	ITO, Ward-	Siwan	In the state of	(a) Persons other than companies	(a) All cases of persons referred to
Commissioner	2(3), Siwan		Bihar	deriving income from sources other	in corresponding entries in items (a)
of Income-tax,			District of Siwan	than income from business or	& (b) of column (5) having total income <b>below</b> Rs. 15 lakh and
Range-2, Muzaffarpur			Siwan	profession and residing within the territorial area mentioned in column	item (c) having total income <b>below</b>
wiuzaiiaipui				(4);	Rs. 20 lakh;
				(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);	manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).
				(d) persons being individuals referred to in item (b) of column (6).	
Add./Jt. Commissioner of Income-tax, Range-2, Muzaffarpur	ITO, Ward-2(4), Siwan	Siwan	In the state of Bihar: District of Gopalganj	(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 <b>below Rs.</b> 15 lakh and item (c) having total income <b>below Rs.</b> 20 lakh;
				(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);	(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).
				(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).	
Add./Jt.	ITO, Ward-	Sitamarhi	In the state of	(a) Persons other than companies	(a) All cases of persons referred to
Commissioner	2(5),		Bihar:	deriving income from sources other	in corresponding entries in items (a)
of Income-tax,	Sitamarhi		District of	than income from business or	& (b) of column (5) having total
Range-2,			Sitamarhi and	profession and residing within the	income <b>below</b> Rs. 15 lakh and
Muzaffarpur			Sheohar	territorial area mentioned in column	item (c) having total income <b>below</b>
				(4);	<u>Rs. 20 lakh</u> ;
				(b) persons being other than	ξ,
				companies deriving income from	managing director or director or
				business or profession and whose	manager or secretary in the
				principal place of business or	companies referred to in
				profession is within the territorial area mentioned in column (4);	corresponding entry in item (c) of column (5).
				menuonea in column (4),	Column (3).
				(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).	
Add./Jt.	DCIT/ACIT,	Darbhanga	In the state of	(a) Persons other than companies	(a) All cases of persons referred to
Commissioner	Circle-3,		Bihar:	deriving income from sources other	in corresponding entries in items (a)
of Income-tax,	Darbhanga		Districts of	than income from business or	& (b) of column (5) having total
Range-3,			Darbhanga,	profession and residing within the	income of <b>Rs. 15 lakh and above</b>

Darbhanga			Samstipur,	territorial area mentioned in column	and item (c) having total income of
Daronanga			Madhubani	(4);	Rs. 20 lakh and above;
			and Nirmali	(1),	ASS 20 Idikii diid doore,
			sub-division of	(b) persons being other than	(b) all cases of individuals being
			district supaul	companies deriving income from	managing director or director or
			aistiret sapaar	business or profession and whose	manager or secretary in the
				principal place of business or	companies referred to in
				profession is within the territorial area	corresponding entry in item (c) of
				mentioned in column (4);	column (5).
				(c) persons being companies registered	
				under the Companies Act, 2013 or	
				under the Companies Act, 2013 of 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).	
Add./Jt.	ITO, Ward-	Darbhanga	In the state of	(a) Persons other than companies	(a) All cases of persons referred to
Commissioner	3(1),		Bihar:	deriving income from sources other	in corresponding entries in items (a)
of Income-tax,	Darbhanga		(a) District of	than income from business or	& (b) of column (5) having total
Range-3,			Darbhanga,	profession and residing within the	income <b>below</b> Rs. 15 lakh and
Darbhanga				territorial area mentioned in item (a)	item (c) having total income <b>below</b>
				of column (4);	Rs. 20 lakh and whose first name
					begin with the alphabet from A to
				(b) persons being other than	$\underline{\mathbf{M}}$ whose jurisdiction are not
				companies deriving income from	specifically assigned to any other
				business or profession and whose	Range/Circle/Ward as special
				principal place of business or	trade/business;
				profession is within the territorial area	
				mentioned in item (a) of column (4);	(b) all cases of persons referred to

	(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);  (d) persons being individuals referred to in item (d) of column (6).	in 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 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;  (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 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;
		(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
		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);  (d) persons being individuals referred

					column (5).
			In the state of	(e) Persons other than companies	(e) All cases of persons referred to
			Bihar:	deriving income from sources other	in corresponding entries in items (a)
			(b) Nirmali	than income from business or	& (b) of column (5) having total
			sub-division of	profession and residing within the	income below Rs. 15 lakh and
			district supaul	territorial area mentioned in item (b)	item (c) having total income <b>below</b>
			district supation	of column (4);	Rs. 20 lakh;
				(1),	,
				(f) persons being other than companies	(f) all cases of individuals being
				deriving income from business or	managing director or director or
				profession and whose principal place	manager or secretary in the
				of business or profession is within the	companies referred to in
				territorial area mentioned in item (b)	corresponding entry in item (g) of
				of column (4);	column (5).
				(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);	
				(b) namana haina individuals afamad	
				(h) persons being individuals referred to in item (f) of column (6).	
Add./Jt.	ITO, Ward-	Darbhanga	In the state of	(a) Persons other than companies	(a) All cases of persons referred to
Commissioner	3(2), ward-	Darbiialiga	Bihar:	deriving income from sources other	in corresponding entries in items (a)
of Income-tax,	Darbhanga		District of	than income from business or	& (b) of column (5) having total
Range-3,	Daronanga		Darbhanga,	profession and residing within the	income <b>below</b> Rs. 15 lakh and
Darbhanga			Daronanga,	territorial area mentioned in column	item (c) having total income below
Daronanga				(4);	Rs. 20 lakh and whose first name
				( '/'	begin with the alphabet from N to
					oce ment the diphaset from 14 to

(b) persons being other than	<b>Z</b> whose jurisdiction are not
companies deriving income from	specifically assigned to any other
business or profession and whose	Range/Circle/Ward as special
principal place of business or	trade/business;
profession is within the territorial area	
mentioned in column (4);	(b) all cases of persons referred to
	in item (b) of column (5) having
(c) persons being companies registered	total income below Rs. 15 lakh &
under the Companies Act, 2013 or	in item (c) having total income
under the Companies Act, 1956 and	below Rs. 20 lakh whose principal
having its registered office or principal	source of income is from execution
place of business in the area	of civil /electrical/ mechanical
mentioned in column (4);	contracts/sub contracts, labour
	contractors, service contractors and
(d) persons being individuals referred	manpower suppliers;
to in item (d) of column (6).	
	(c) all cases of persons referred to
	in item (b) of column (5) having
	total income <b>below Rs. 15 lakh</b> &
	in item (c) having total income
	<b>below Rs. 20 lakh</b> whose principal
	source of income is from business
	of commercial educational
	institute/computer training/
	coaching institutes;
	(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).

Add./Jt.	ITO, Ward-	Samastipur	In the state of	(a) Persons other than companies	(a) All cases of persons referred to
Commissioner	3(3),		Bihar:	deriving income from sources other	in corresponding entries in items (a)
of Income-tax,	Samastipur		Sub-division	than income from business or	& (b) of column (5) having total
Range-3,	_		Samastipur	profession and residing within the	income <b>below</b> Rs. 15 lakh and
Darbhanga			Sadar in the	territorial area mentioned in column	item (c) having total income <b>below</b>
_			district of	(4);	Rs. 20 lakh;
			Samastipur		
				(b) persons being other than	(b) all cases of individuals being
				companies deriving income from	managing director or director or
				business or profession and whose	manager or secretary in the
				principal place of business or	companies referred to in
				profession is within the territorial area	corresponding entry in item (c) of
				mentioned in column (4);	column (5).
				(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);	
				mentioned in column (4),	
				(d) persons being individuals referred	
				to in item (b) of column (6).	
Add./Jt.	ITO, Ward-	Samastipur	In the state of	(a) Persons other than companies	(a) All cases of persons referred to
Commissioner	3(4),	F	Bihar:	deriving income from sources other	in corresponding entries in items (a)
of Income-tax,	Samastipur		Sub-division	than income from business or	& (b) of column (5) having total
Range-3,	•		Dalsinghsarai,	profession and residing within the	income <b>below</b> Rs. 15 lakh and
Darbhanga			Rosera and	territorial area mentioned in column	item (c) having total income <b>below</b>
			Patori in the	(4);	<u>Rs. 20 lakh</u> ;
			district of		
			Samastipur	(b) persons being other than	(b) all cases of individuals being
				companies deriving income from	managing director or director or

				business or profession and whose principal place of business or	manager or secretary in the companies referred to in
				profession is within the territorial area mentioned in column (4);	corresponding entry in item (c) of column (5).
				(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).	
Add./Jt. Commissioner of Income-tax, Range-3, Darbhanga	ITO, Ward-3(5), Madhubani	Madhubani	In the state of Bihar: District of Madhubani	(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 <b>below Rs.</b> 15 lakh and item (c) having total income <b>below Rs.</b> 20 lakh and;
				(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);	(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).
				(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).	

## JURIDSICTION DETAILS

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

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

	T		1		
			and Banka		above;
				(b) persons being other than companies	
				deriving income from business or	
				profession and whose principal place of	(b) all cases of individuals being
				business or profession is within the	managing director or director or
				territorial area mentioned in column (4);	manager or secretary in the companies referred to in corresponding entry in
				(c) persons being companies registered	item (c) of column (5).
				under the Companies Act, 2013 or under	item (e) of column (5).
				the Companies Act, 1956 and having its	
				registered office or principal place of	
				business in the area mentioned in column	
				(4);	
				(1),	
				(d) persons being individuals referred to in	
				item (b) of column (6).	
Addl./Jt.	ITO, Ward-1(1),	Bhagalpur	In the state	(a) Persons other than companies deriving	(a) All cases of persons referred to in
Commissioner	Bhagalpur	Biiagaipai	of Bihar:	income from sources other than income	corresponding entries in items (a) & (b)
of Income-tax,			District of	from business or profession and residing	of column (5) having total income
Range-1,			Bhagalpur	within the territorial area mentioned in	<b>below Rs. 10 lakh</b> and item (c) having
Bhagalpur			2 mgmp m	column (4);	total income below Rs. 15 lakh and
8F				( ),	whose first name begin with the
				(b) persons being other than companies	alphabet from A to L and whose
				deriving income from business or	jurisdiction are not specifically assigned
				profession and whose principal place of	to any other Range/Circle/Ward as
				business or profession is within the	special trade/business;
				territorial area mentioned in column (4);	,
					(b) all cases of persons referred to in
				(c) persons being companies registered	item (b) of column (5) having total
				under the Companies Act, 2013 or under	income below <b>Rs. 10 lakh</b> & in item (c)
				the Companies Act, 1956 and having its	having total income below Rs. 15 lakh
				registered office or principal place of	whose principal source of income is

				business in the area mentioned in column (4);  (d) persons being individuals referred to in item (d) of column (6).	from execution of civil /electrical/ mechanical contracts/sub contractors, labour contractors, service contractors and manpower suppliers;  (c) 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;  (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(2), Bhagalpur	Bhagalpur	In the state of Bihar: District of Bhagalpur	<ul> <li>(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);</li> <li>(b) persons being other than companies deriving income from business or</li> </ul>	(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 M to R and whose jurisdiction are not specifically assigned

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				profession and whose principal place of	
				business or profession is within the	special trade/business;
				territorial area mentioned in column (4);	
					(b) all cases of persons referred to in
				(c) persons being companies registered	item (b) of column (5) having total
				under the Companies Act, 2013 or under	income below <b>Rs. 10 lakh</b> & in item (c)
				the Companies Act, 1956 and having its	having total income <b>below Rs. 15 lakh</b>
				registered office or principal place of	whose principal source of income is
				business in the area mentioned in column	from the business of plying of taxis,
				(4);	lorries, trucks, buses, minibuses and
					other commercial road transport
				(d) persons being individuals referred to in	vehicles, travel agents, tour operators,
				item (d) of column (6).	two wheeler and automobile agencies,
					spare part dealers, workshops or service
					centers of automobiles and other
					transport vehicles and their body
					makers;
					(a) all asses of manager reformed to in
					(c) all cases of persons referred to in item (b) of column (5) having total
					income below <b>Rs. 10 lakh</b> & in item (c)
					having total income below Rs. 15 lakh
					whose principal source of income is
					from the business of jewellery
					trading/manufacturing/repairing;
					ducing/inditatactaring/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).
					(-).
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Addl./Jt.	ITO, Ward-1(3),	Bhagalpur	In the state	(a) Persons other than companies deriving	(a) All cases of persons referred to in
Commissioner	Bhagalpur		of Bihar:	income from sources other than income	corresponding entries in items (a) & (b)
of Income-tax,			Districts of	from business or profession and residing	of column (5) having total income
Range-1,			Bhagalpur	within the territorial area mentioned in	<b>below Rs. 10 lakh</b> and item (c) having
Bhagalpur				column (4);	total income below Rs. 15 lakh and
					whose first name begin with the
				(b) persons being other than companies	alphabet from <b>S</b> to <b>Z</b> and whose
				deriving income from business or	jurisdiction are not specifically assigned
				profession and whose principal place of	to any other Range/Circle/Ward as
				business or profession is within the	special trade/business;
					special trade/business;
				territorial area mentioned in column (4);	
					(b) all cases of persons referred to in
				(c) persons being companies registered	item (b) of column (5) having total
				under the Companies Act, 2013 or under	income below <b>Rs. 10 lakh</b> & in item (c)
				the Companies Act, 1956 and having its	having total income below Rs. 15 lakh
				registered office or principal place of	whose principal source of income is
				business in the area mentioned in column	from business of nursing home,
				(4);	hospitals, diagnostic centres,
					manufacturing/ distribution/sale of
				(d) persons being individuals referred to in	medicines including veterinary
				item (d) of column (6).	medicines, medical equipments and
				item (a) of column (b).	optical appliances;
					optical appliances.
					(c) all cases of persons referred to in
					item (b) of column (5) having total
					income below <b>Rs. 10 lakh</b> & in item (c)
					having total income below Rs. 15 lakh
					whose principal source of income is
					from business of commercial
					educational institute/computer training/
					coaching institutes;
					Todaming montates,
	1				

Addl./Jt. ITO, Ward-1(4), Bhagalpur In the state (a) Persons other than companies deriving (a) All cases of persons refer	red to in
Commissioner Bhagalpur of Bihar: income from sources other than income corresponding entries in items District of from business or profession and residing of column (5) having total	
of Income-tax, Range-1, Bhagalpur  District of Banka  District of Banka  District of Banka  from business or profession and residing within the territorial area mentioned in column (4);  of column (5) having total below Rs. 10 lakh and item (total income below Rs. 15 lakh	(c) having
(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); (b) all cases of individua managing director or directo	ector or ompanies
(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).	
Addl./Jt. ITO, Ward-1(5), Katihar In the state (a) Persons other than companies deriving (a) All cases of persons refer	
Commissioner Bhagalpur of Bihar: income from sources other than income corresponding entries in items	, ,
of Income-tax, Range-1.  District of from business or profession and residing of column (5) having total within the territorial area mentioned in <b>below Rs. 10 lakh</b> and item (5)	
Range-1, Bhagalpur  Katihar  within the territorial area mentioned in column (4);  below Rs. 10 lakh and item (total income below Rs. 15 lakh	, ,

				<ul> <li>(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);</li> <li>(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);</li> <li>(d) persons being individuals referred to in item (b) of column (6).</li> </ul>	(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	DCIT/ACIT Circle-2, Begusarai	Begusarai	In the state of Bihar: Districts of Begusarai, Khagaria, Munger, Jamui, Lakhisarai and Shekhpura	(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	<ul> <li>(a) All cases of persons referred to in corresponding entries in items (a) &amp; (b) of column (5) having total income of <b>Rs. 10 lakh and above</b> and item (c) having total income of <b>Rs. 15 lakh and above</b>;</li> <li>(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).</li> </ul>

				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 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 M;  (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 below Rs. 10 lakh and item (c) having total income below Rs. 15 lakh and whose first name begin with the

				(b) persons being other than companies	alphabet from N to Z;
				deriving income from business or	
				profession and whose principal place of	
				business or profession is within the	(b) all cases of individuals being
				territorial area mentioned in column (4);	managing director or director or
					manager or secretary in the companies
				(c) persons being companies registered	referred to in corresponding entry in
				under the Companies Act, 2013 or under	item (c) of column (5).
				the Companies Act, 1956 and having its	
				registered office or principal place of	
				business in the area mentioned in column	
				(4);	
				<i>\'\'</i>	
				(d) persons being individuals referred to in	
				item (b) of column (6).	
Addl./Jt.	ITO, Ward-2(3),	Begusarai	In the state	(a) Persons other than companies deriving	(a) All cases of persons referred to in
Commissioner	Begusarai	C	of Bihar:	income from sources other than income	corresponding entries in items (a) & (b)
of Income-tax,	C		District of		of column (5) having total income
Range-2,			Khagaria	within the territorial area mentioned in	below Rs. 10 lakh and item (c) having
Begusarai				column (4);	total income below Rs. 15lakh;
				, , ,	
				(b) persons being other than companies	(b) all cases of individuals being
				deriving income from business or	managing director or director or
				profession and whose principal place of	manager or secretary in the companies
				business or profession is within the	referred to in corresponding entry in
				territorial area mentioned in column (4);	item (c) of column (5).
				. , ,	
				(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	

			<u> </u>	(4)	
				(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);	(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;
				(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);	(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).
				(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).	
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 below Rs. 10 lakh and item (c) having total income below Rs. 15 lakh;

Addl./Jt. Commissioner of Income-tax, Range-3, Purnea	DCIT/ACIT Circle-3, Purnea	Purnea	In the state of Bihar: Districts of Purnea, Kishanga nj, Araria, Madhepur a, Saharsa and Supaul (excludin g Nirmali	(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) 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	(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).  (a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income of <b>Rs. 10 lakh and above</b> and item (c) having total income of <b>Rs. 15 lakh and above</b> ;  (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).
			Supaul (excludin	territorial area mentioned in column (4);	manager or secretary in the companies
			g Nirmali Sub- division)	under the Companies Act, 2013 or under the Companies Act, 1956 and having its	item (c) of column (5).
				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).	
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);	corresponding entries in items (a) & (b)
				(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);	managing director or director or manager or secretary in the companies
				(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).	
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);	corresponding entries in items (a) & (b)

		T	1		
				(b) persons being other than companies	
				deriving income from business or	(b) all cases of individuals being
				profession and whose principal place of	managing director or director or
				business or profession is within the	manager or secretary in the companies
				territorial area mentioned in column (4);	referred to in corresponding entry in
				(.),	item (c) of column (5).
				(c) persons being companies registered	reem (e) of column (e).
				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);	
				(4),	
				(d) persons being individuals referred to in	
				` ' 1	
A 1.11 /T4	ITO W12(2)	D	T., 41, .	item (b) of column (6).	(-) A11
Addl./Jt.	ITO, Ward-3(3),	Purnea	In the	(a) Persons other than companies deriving	(a) All cases of persons referred to in
Commissioner	Purnea		state of	income from sources other than income	corresponding entries in items (a) & (b)
of Income-tax,			Bihar:	from business or profession and residing	of column (5) having total income
Range-3,			District of	within the territorial area mentioned in	below Rs. 10 lakh and item (c) having
Purnea			Araria	column (4);	total income below Rs. 15 lakh;
				(b) persons being other than companies	(b) all cases of individuals being
				deriving income from business or	managing director or director or
				profession and whose principal place of	manager or secretary in the companies
				business or profession is within the	referred to in corresponding entry in
				territorial area mentioned in column (4);	item (c) of column (5).
				(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).	
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);	(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;
				(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);	(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).
				(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).	
Addl./Jt. Commissioner of Income-tax, Range-3, Purnea	ITO, Ward-3(5), Saharsha	Shahrsha	In the state of Bihar: Districts of Madhepur	(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 below Rs. 10 lakh and item (c) having total income below Rs. 15 lakh;
Range-3,			Districts of	within the territorial area mentioned in	of column (5) have below Rs. 10 lakh a total income below R

Supaul	deriving income from business or	managing director or director or
(excludin	profession and whose principal place of	manager or secretary in the companies
g Nirmali	business or profession is within the	referred to in corresponding entry in
Sub-	territorial area mentioned in column (4);	item (c) of column (5).
division).		
	(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).	

## JURIDSICTION DETAILS

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

CCIT Charg	,				
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 Incometax, Range-1, Ranchi	DCIT/ACIT, Circle-I, 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 (f) of column (6).	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income of Rs. 10 lakh and above and item (c) having total income of Rs. 15 lakh and above 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;  (b) all cases of persons referred to 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 execution of civil /electrical/ mechanical contracts/sub contract, labour contracts, service contractors and manpower suppliers;  (c) all cases of persons referred to

	in item (h) of column (5) having
	in item (b) of column (5) having total income of <b>Rs. 10 lakh and</b>
	above & in item (c) having total
	, ,
	income of <b>Rs. 15 lakh and above</b> 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;
	Ritchen Hungs,
	(d) all cases of persons referred to
	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 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;
	(e) all cases of persons referred to
	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 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;  (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).
Addl./Jt. Commissioner of Income- tax, Range-1, Ranchi	ITO, Ward-1(1), Ranchi	Ranchi	In the state of Jharkhand: District of Ranchi and Khunti	<ul> <li>(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);</li> <li>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the</li> </ul>	(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 & C and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special

				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 (c) of column (6).	trade/business;  (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;  (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-1, Ranchi	ITO, Ward-1(2), 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	(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 B & D and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;

			1		1
				territorial area mentioned in column	
				(4);	(b) all cases of persons referred to
					in item (b) of column (5) having
				(c) persons being companies registered	total income <b>below Rs. 10 lakh</b> &
				under the Companies Act, 2013 or	in item (c) having total income
				under the Companies Act, 1956 and	below Rs. 15 lakh whose
				having its registered office or principal	principal source of income is from
				place of business in the area mentioned	real estate including builders,
				in column (4);	estate agents, property developers,
				in column (1),	real estate brokers and building
				(d) persons being individuals referred	material suppliers like suppliers of
				to in item (c) of column (6).	stone chips, sand, iron, brick,
				to in item (e) of column (o).	cement, marbles, tiles, timber,
					plywood, bathroom & kitchen
					1 2
					fittings;
					(a) all asses of individuals being
					(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.	ITO, Ward-	Ranchi	In the state of	(a) Persons other than companies	(a) All cases of persons referred to
Commissioner	1(3), Ranchi		Jharkhand:	deriving income from sources other	in corresponding entries in items
of Income-			District of	than income from business or	(a) & (b) of column (5) having
tax, Range-1,			Ranchi and	profession and residing within the	total income below Rs. 10 lakh
Ranchi			Khunti	territorial area mentioned in column	and item (c) having total income
				(4);	below Rs. 15 lakh and whose
					first name begin with the alphabet
				(b) persons being other than companies	<b>E</b> , <b>F</b> & <b>G</b> and whose jurisdiction
				deriving income from business or	are not specifically assigned to any
				profession and whose principal place of	other Range/Circle/Ward as
			1	The same are seen were the first branch or	

				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	special trade/business;  (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
				in column (4);  (d) persons being individuals referred to in item (c) of column (6).	& guest houses, caterers, decorators, excise (liquor) contractor, bars, event managers, musical groups, florists, horticulturists, restaurant, banquet halls, health centers, gyms and spas;
					(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-	ITO, Ward- 1(4), 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 below Ps. 10 leich
tax, Range-1, Ranchi			Ranchi and Khunti	territorial area mentioned in column (4);  (b) persons being other than companies	total income below Rs. 10 lakh and item (c) having total income below Rs. 15 lakh and whose first name begin with the alphabet H, I & J and whose jurisdiction

		T			
				deriving income from business or	are not specifically assigned to any
				profession and whose principal place of	other Range/Circle/Ward as
				business or profession is within the	special trade/business;
				territorial area mentioned in column	
				(4);	(b) all cases of persons referred to
					in item (b) of column (5) having
				(c) persons being companies registered	total income below Rs. 10 lakh &
				under the Companies Act, 2013 or	in item (c) having total income
				under the Companies Act, 1956 and	below Rs. 15 lakh whose
				having its registered office or principal	principal source of income is from
				place of business in the area mentioned	the business of plying of taxis,
				in column (4);	lorries, trucks, buses, minibuses
					and other commercial road
				(d) persons being individuals referred	transport vehicles, travel agents,
				to in item (c) of column (6).	tour operators, two wheeler and
					automobile agencies, spare part
					dealers, workshops or service
					centers of automobiles and other
					transport vehicles and their body
					makers;
					(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.	ITO, Ward-	Ranchi	In the state of	(a) Persons other than companies	(a) All cases of persons referred to
Commissioner	1(5), Ranchi		Jharkhand:	deriving income from sources other	in corresponding entries in items
of Income-			District of	than income from business or	(a) & (b) of column (5) having
tax, Range-1,			Ranchi and	profession and residing within the	total income below Rs. 10 lakh
Ranchi			Khunti	territorial area mentioned in column	and item (c) having total income

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

(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);  (d) persons being individuals referred to in item (f) of column (6).  (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);  (d) persons being individuals referred to in item (b) of column some is from business of general commission agents, share brokers & sub brokers, advertisement agencies & courier agencies;  (c) all cases of persons referred to in item (b) of column (5) having total income of Rs. 10 lakh and above whose principal source of income in item (c) having total income of Rs. 15 lakh and above whose principal source of income in item (b) of column (c) having total income of Rs. 15 lakh and above whose principal source of income in item (b) of column (c) having total income of Rs. 15 lakh and above whose principal source of income of Rs. 15 lakh and above whose principal source of income in item (b) of column (c) having total income of Rs. 10 lakh and above whose principal source of income in item (c) having total income of Rs. 10 lakh and above whose principal source of income in item (b) of column (c) having total income of Rs. 15 lakh and above whose principal source of income of Rs. 10 lakh and above whose principal source of income in item (c) having total income of Rs. 15 lakh and above whose principal source of income of Rs. 10 lakh and above whose principal source of income of Rs. 10 lakh and above whose principal source of income in item (c) having total income of Rs. 10 lakh and above whose principal source of income in item (c) having total income of Rs. 10 lakh and above whose principal source of income in item (c) having total income of Rs. 10 lakh and above whose principal source of income in item (c) having total i
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;
(d) all cases of persons referred to in item (b) of column (5) having total income of <b>Rs. 10 lakh and above</b> & in item (c) having total
income of Rs. 15 lakh and above 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;
			(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 <b>Rs. 10 lakh and above</b> and item (g) having total income of <b>Rs. 15 lakh and above</b> ;

				(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);	(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).
				(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 (h) of column (6).	
Addl./Jt. Commissioner of Incometax, Range-2, Ranchi	ITO, Ward-2(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	(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 M & N, 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) & (c) of column (5) whose principal source of income is from mining sector including

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

				place of business in the area mentioned in column (4);  (d) persons being individuals referred to in item (c) of column (6).	business of general commission agents, share brokers & sub brokers, advertisement agencies & courier agencies;.  (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 Incometax, Range-2, Ranchi	ITO, Ward-2(3), Ranchi	Ranchi	In the state of Jharkhand: District of Ranchi and Khunti	<ul> <li>(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);</li> <li>(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);</li> <li>(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);</li> </ul>	(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 O & R 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 Rs. 10 lakh & in item (c) having total income below Rs. 15 lakh whose principal source of income is from legal, medical, engineering or architectural profession or the

				(d) persons being individuals referred to in item (d) of column (6).	profession of accountancy or technical consultancy or interior decoration or any other profession notified u/s 44AA (1) of the Income-tax Act, 1961;
					(c) all cases of persons referred to in item (b) of column (5) having total income <a href="below Rs. 10 lakh">below Rs. 10 lakh</a> & in item (c) having total income <a href="below Rs. 15 lakh">below Rs. 15 lakh</a> 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;
					(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-2, Ranchi	ITO, Ward-2(4), Ranchi	Ranchi	In the state of Jharkhand: Districts of Gumla & Lohardga	(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 below Rs. 10 lakh and item (c) having total income below Rs. 15 lakh;

				<ul> <li>(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);</li> <li>(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);</li> <li>(d) persons being individuals referred to in item (b) of column (6).</li> </ul>	(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 Incometax, Range-2, Ranchi	ITO, Ward-2(5), Ranchi	Ranchi	In the state of Jharkhand: District of Simdega	(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	<ul> <li>(a) All cases of persons referred to in corresponding entries in items</li> <li>(a) &amp; (b) of column (5) having total income below Rs. 10 lakh and item (c) having total income below Rs. 15 lakh;</li> <li>(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).</li> </ul>

				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).	
Addl./Jt. Commissioner of Incometax, Range-3, Ranchi	DCIT/ACIT, Circle-3, Ranchi	Ranchi	In the state of Jharkhand: (a) District of Ranchi and Khunti	<ul> <li>(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);</li> <li>(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);</li> <li>(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</li> </ul>	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income of <b>Rs. 10 lakh and above</b> and item (c) having total income of <b>Rs. 15 lakh and above</b> whose first name begin with the alphabet from <b>S to Z</b> 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 <b>Rs. 10 lakh and above</b> & in item (c) having total income of <b>Rs. 15 lakh and above</b> whose principal source of income
				in item (a) of column (4);  (d) persons being individuals referred to in item (d) of column (6).	is from business of commercial educational institute/ computer training/ coaching institutes;  (c) all cases of persons referred to

Palamu, Latehar and Garhwa  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 companies	in item (b) of column (5) having total income of <b>Rs. 10 lakh and above</b> & in item (c) having total income of <b>Rs. 15 lakh and above</b> 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).		
column (4);  (g) persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and	from sources other from business or residing within the entioned in item (b) of other than companies of from business or nose principal place of fession is within the entioned in item (b) of companies registered banies Act, 2013 or	Palamu, Latehar and	

				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.	ITO, Ward-	Ranchi	In the state of	(a) Persons other than companies	(a) All cases of persons referred to
Commissioner	3(1), Ranchi		Jharkhand:	deriving income from sources other	in corresponding entries in items
of Income-			District of	than income from business or	(a) & (b) of column (5) having
tax, Range-3,			Ranchi and	profession and residing within the	total income below Rs. 10 lakh
Ranchi			Khunti	territorial area mentioned in column	and item (c) having total income
				(4);	<b>below Rs. 15 lakh</b> and whose
					first name begin with the alphabet
				(b) persons being other than companies	<b>S</b> and whose jurisdiction are not
				deriving income from business or	specifically assigned to any other
				profession and whose principal place of	Range/Circle/Ward as special
				business or profession is within the	trade/business;
				territorial area mentioned in column	
				(4);	(b) all cases of individuals being
					managing director or director or
				(c) persons being companies registered	manager or secretary in the
				under the Companies Act, 2013 or	companies referred to in
				under the Companies Act, 1956 and	corresponding entry in item (c) of
				having its registered office or principal	column (5).
				place of business in the area mentioned	
				in column (4);	
				(4) manage hains individuals	
				(d) persons being individuals referred	
Addl./Jt.	ITO, Ward-	Ranchi	In the state of	to in item (b) of column (6).	(a) All cases of management mafarred to
Commissioner	· · · · · · · · · · · · · · · · · · ·	Kancii	Jharkhand:	(a) Persons other than companies	(a) All cases of persons referred to
	3(2), Ranchi		District of	deriving income from sources other than income from business or	in corresponding entries in items
					(a) & (b) of column (5) having
tax, Range-3,			Ranchi and	profession and residing within the	total income <b>below Rs. 10 lakh</b>

Ranchi			Khunti	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 (c) of column (6).	and item (c) having total income below Rs. 15 lakh and whose first name begin with the alphabet T, U & V 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 Rs. 10 lakh & in item (c) having total income below Rs. 15 lakh whose principal source of income is from business of commercial educational institute/computer training/ coaching institutes;  (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, 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 below Rs. 10 lakh and item (c) having total income below Rs. 15 lakh and whose first name begin with the alphabet

				<ul> <li>(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);</li> <li>(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);</li> <li>(d) persons being individuals referred to in item (c) of column (6).</li> </ul>	from W, X, Y & Z 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 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;  (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, Ranchi	ITO, Ward- 3(4), Daltonganj	Daltonganj	In the state of Jharkhand: District of Plamu	<ul> <li>(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);</li> <li>(b) persons being other than companies deriving income from business or profession and whose principal place of</li> </ul>	(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;  (b) all cases of individuals being managing director or director or manager or secretary in the

				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);	companies referred to in corresponding entry in item (c) of column (5).
Addl./Jt. Commissioner of Income- tax, Range-3, Ranchi	ITO, Ward-3(5), Daltonganj	Daltonganj	In the state of Jharkhand: Districts of Latehar & Garhwa	(d) persons being individuals referred to in item (b) of column (6).  (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 below Rs. 10 lakh and item (c) having total income below Rs. 15 lakh;
				(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);	(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).
				(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).	

## JURIDSICTION DETAILS

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

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

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(4);	income of <b>Rs. 15 lakh and above</b>
	and whose first name begin with
(b) persons being other than companies	the alphabet from <b>A</b> to <b>M</b> and
deriving income from business or	whose jurisdiction are not
profession and whose principal place of	specifically assigned to any other
business or profession is within the	Range/Circle/Ward as special
territorial area mentioned in column	trade/business;
(4);	
• • • • • • • • • • • • • • • • • • • •	(b) all cases of persons referred to
(c) persons being companies registered	in item (b) of column (5) having
under the Companies Act, 2013 or	total income of Rs. 10 lakh and
under the Companies Act, 1956 and	above & in item (c) having total
having its registered office or principal	income of Rs. 15 lakh and above
place of business in the area mentioned	whose principal source of income
in column (4);	is from execution of civil
( ),	/electrical/ mechanical
(d) persons being individuals referred	
to in item (g) of column (6).	all BCCL contractors, labour
to in item (g) of column (o).	contractors, service contractors and
	manpower suppliers;
	manpower suppliers,
	(c) all cases of persons referred to
	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 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;  (d) all cases of persons referred to 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 hospitality services, hotels, lodges & guest houses, caterers, decorators, excise (liquor) contractor, bars, event managers, musical groups, floritst, horticulturists, restaurant, banquet halls, health centers, gyms and spas;  (e) all cases of persons referred to 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 plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel agents tory operators two wheelers.		
kitchen fittings;  (d) all cases of persons referred to 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 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;  (e) all cases of persons referred to 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 plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel		brick, cement, marbles, tiles,
(d) all cases of persons referred to 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 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;  (e) all cases of persons referred to 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 plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel		timber, plywood, bathroom &
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 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;  (e) all cases of persons referred to 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 plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel		kitchen fittings;
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 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;  (e) all cases of persons referred to 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 plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel		
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 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;  (e) all cases of persons referred to 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 plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel		(d) all cases of persons referred to
above & in item (c) having total income of Rs. 15 lakh and above 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;  (e) all cases of persons referred to 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 plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel		in item (b) of column (5) having
income of Rs. 15 lakh and above 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;  (e) all cases of persons referred to 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 plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel		total income of <b>Rs. 10 lakh and</b>
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;  (e) all cases of persons referred to 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 plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel		above & in item (c) having total
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;  (e) all cases of persons referred to 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 plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel		income of <b>Rs. 15 lakh and above</b>
lodges & guest houses, caterers, decorators, excise (liquor) contractor, bars, event managers, musical groups, florists, horticulturists, restaurant, banquet halls, health centers, gyms and spas;  (e) all cases of persons referred to 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 plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel		whose principal source of income
decorators, excise (liquor) contractor, bars, event managers, musical groups, florists, horticulturists, restaurant, banquet halls, health centers, gyms and spas;  (e) all cases of persons referred to 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 plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel		is from hospitality services, hotels,
contractor, bars, event managers, musical groups, florists, horticulturists, restaurant, banquet halls, health centers, gyms and spas;  (e) all cases of persons referred to 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 plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel		lodges & guest houses, caterers,
musical groups, florists, horticulturists, restaurant, banquet halls, health centers, gyms and spas;  (e) all cases of persons referred to in item (b) of column (5) having total income of <b>Rs. 10 lakh and above</b> & in item (c) having total income of <b>Rs. 15 lakh and above</b> whose principal source of income is from the business of plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel		decorators, excise (liquor)
horticulturists, restaurant, banquet halls, health centers, gyms and spas;  (e) all cases of persons referred to 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 plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel		contractor, bars, event managers,
halls, health centers, gyms and spas;  (e) all cases of persons referred to 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 plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel		musical groups, florists,
spas;  (e) all cases of persons referred to 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 plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel		horticulturists, restaurant, banquet
(e) all cases of persons referred to in item (b) of column (5) having total income of <b>Rs. 10 lakh and above</b> & in item (c) having total income of <b>Rs. 15 lakh and above</b> whose principal source of income is from the business of plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel		halls, health centers, gyms and
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 plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel		spas;
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 plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel		
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 plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel		(e) all cases of persons referred to
above & in item (c) having total income of Rs. 15 lakh and above whose principal source of income is from the business of plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel		, , , , ,
income of Rs. 15 lakh and above whose principal source of income is from the business of plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel		
whose principal source of income is from the business of plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel		
is from the business of plying of taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel		
taxis, lorries, trucks, buses, minibuses and other commercial road transport vehicles, travel		
minibuses and other commercial road transport vehicles, travel		
road transport vehicles, travel		
agents tour operators two wheeler		
		agents, tour operators, two wheeler
and automobile agencies, spare		
part dealers, workshops or service		part dealers, workshops or service

					centers of automobiles and other transport vehicles and their body makers;  (f) all cases of persons referred to in item (b) of column (5) having total income of <b>Rs. 10 lakh and above</b> & in item (c) having total income of <b>Rs. 15 lakh and above</b> 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;
					(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).
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 below Rs. 10 lakh and item (c) having total income below Rs. 15 lakh and whose first name begin with the alphabet A &

				<ul> <li>(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);</li> <li>(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);</li> <li>(d) persons being individuals referred to in item (c) of column (6).</li> </ul>	E 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 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;  (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)
					column (5).
Addl./Jt. Commissioner of Income- tax, Range-1,	ITO, Ward-1(2), 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	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income below Rs. 10 lakh
Dhanbad				territorial area mentioned in column	and item (c) having total income

Addl./Jt. ITO, Ward- Dhanbad In the state of (a) Persons other than companies (a) All cases of persons referred to	Addl./Jt. ITO,	Ward- Dhanbad	In the state of	<ul> <li>(4);</li> <li>(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);</li> <li>(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);</li> <li>(d) persons being individuals referred to in item (c) of column (6).</li> <li>(a) Persons other than companies</li> </ul>	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;  (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;  (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).
Commissioner 1(3), Dhanbad Jharkhand: deriving income from sources other in corresponding entries in items	Commissioner of Income-	Ohanbad	Jharkhand: District of	deriving income from sources other than income from business or	in corresponding entries in items (a) & (b) of column (5) having

tax, Range-1,	Dhanbad	profession and residing within the	total income below Rs. 10 lakh
Dhanbad	Dianous	territorial area mentioned in column	and item (c) having total income
		(4);	below Rs. 15 lakh and whose first
			name begin with the alphabet $\mathbf{D}$ ,
		(b) persons being other than companies	G & J and whose jurisdiction are
		deriving income from business or	not specifically assigned to any
		profession and whose principal place of	other Range/Circle/Ward as
		business or profession is within the	special trade/business;
		territorial area mentioned in column	
		(4);	(b) all cases of persons referred to
			in item (b) of column (5) having
		(c) persons being companies registered	total income <b>below Rs. 10 lakh</b> &
		under the Companies Act, 2013 or	in item (c) having total income
		under the Companies Act, 1956 and	below Rs. 15 lakh whose principal
		having its registered office or principal	source of income is from the
		place of business in the area mentioned	business of plying of taxis, lorries,
		in column (4);	trucks, buses, minibuses and other
			commercial road transport
		(d) persons being individuals referred	vehicles, travel agents, tour
		to in item (c) of column (6).	operators, two wheeler and
			automobile agencies, spare part
			dealers, workshops or service centers of automobiles and other
			transport vehicles and their body
			makers;
			makers,
			(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).

ITO, Ward-1(4), 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);  (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 (c) of column (6).	(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 H, K & L 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 Rs. 10 lakh & in item (c) having total income below Rs. 15 lakh 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;  (c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in

		1			corresponding entry in item (c) of
					column (5).
					` ,
	TO, Ward-	Dhanbad	In the state of	(a) Persons other than companies	(a) All cases of persons referred to
	1(5), Dhanbad		Jharkhand:	deriving income from sources other	in corresponding entries in items
of Income-			District of	than income from business or	(a) & (b) of column (5) having
tax, Range-1,			Dhanbad	profession and residing within the	total income below Rs. 10 lakh
Dhanbad				territorial area mentioned in column	and item (c) having total income
				(4);	below Rs. 15 lakh and whose first
					name begin with the alphabet
				(b) persons being other than companies deriving income from business or	from <u>F</u> , <u>M</u> & <u>I</u> and whose jurisdiction are not specifically
				profession and whose principal place of	assigned to any other
				business or profession is within the	Range/Circle/Ward as special
				territorial area mentioned in column	trade/business;
				(4);	rade, odomess,
				( ),	(b) all cases of persons referred to
				(c) persons being companies registered	in item (b) of column (5) having
				under the Companies Act, 2013 or	total income below Rs. 10 lakh &
				under the Companies Act, 1956 and	in item (c) having total income
				having its registered office or principal	<b>below Rs. 15 lakh</b> whose principal
				place of business in the area mentioned	source of income is from execution
				in column (4);	of civil /electrical/ mechanical
					contracts/sub contracts including
				(d) persons being individuals referred	all BCCL contractors, labour
				to in item (c) of column (6).	contractors, service contractors and
					manpower suppliers;
					(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 Incometax, Range-2, Dhanbad	DCIT/ACIT, Circle-2, 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);  (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 (g) of column (6).	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income of <b>Rs. 10 lakh and above</b> and item (c) having total income of <b>Rs. 15 lakh and above</b> and whose first name begin with the alphabet from <b>N to Z</b> 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 <b>Rs. 10 lakh and above</b> & in item (c) having total income of <b>Rs. 15 lakh and above</b> whose principal source of income is from business of general commission agents, share brokers & sub brokers, advertisement agencies & courier agencies;  (c) all cases of persons referred to in item (b) of column (5) having total income of <b>Rs. 10 lakh and above</b> & in item (c) having total income of <b>Rs. 10 lakh and above</b> & in item (c) having total income of <b>Rs. 15 lakh and above</b>

	whose principal source of income
	is from the business of jewellery
	trading/ manufacturing/repairing;
	(d) all cases of persons referred to
	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
	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;
	(e) all cases of persons referred to
	in item (b) of column (5) having
	total income of Rs. 10 lakh and
	<u>above</u> & in item (c) having total
	income of Rs. 15 lakh and above
	whose principal source of income
	is from business of commercial
	educational institute/ computer
	training/ coaching institutes;
	(f) all cases of persons referred to
	in item (b) of column (5) having
	total income of Rs. 10 lakh and
	<u>above</u> & in item (c) having total
	income of Rs. 15 lakh and above

					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;  (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).
Addl./Jt. Commissioner	ITO, Ward-2(1), Dhanbad	Dhanbad	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 items
of Income-			District of	than income from business or	(a) & (b) of column (5) having
tax, Range-2,			Dhanbad	profession and residing within the	total income below Rs. 10 lakh
Dhanbad				territorial area mentioned in column	and item (c) having total income below Rs. 15 lakh and whose first
				(4);	name begin with the alphabet <b>N</b> ,
				(b) persons being other than companies	O & P whose jurisdiction are not
				deriving income from business or	specifically assigned to any other
				profession and whose principal place of	Range/Circle/Ward as special
				business or profession is within the territorial area mentioned in column	trade/business;
				(4);	(b) all cases of persons referred to
				( '/',	in item (b) of column (5) having
				(c) persons being companies registered	total income <b>below Rs. 10 lakh</b> &
				under the Companies Act, 2013 or	in item (c) having total income

				under the Companies Act, 1956 and	below Rs. 15 lakh whose principal
				having its registered office or principal	source of income is from legal,
				place of business in the area mentioned	medical, engineering or
				in column (4);	architectural profession or the
					profession of accountancy or
				(d) persons being individuals referred	technical consultancy or interior
				to in item (c) of column (6).	decoration or any other profession
					notified u/s 44AA (1) of the
					Income-tax Act, 1961;
					(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.	ITO, Ward-	Dhanbad	In the state of	(a) Persons other than companies	(a) All cases of persons referred to
Commissioner	2(2), Dhanbad		Jharkhand:	deriving income from sources other	in corresponding entries in items
of Income-	· //		District of	than income from business or	(a) & (b) of column (5) having
tax, Range-2,			Dhanbad	profession and residing within the	total income below Rs. 10 lakh
Dhanbad				territorial area mentioned in column	and item (c) having total income
				(4);	below Rs. 15 lakh and whose first
					name begin with the alphabet $\underline{\mathbf{S}}$
				(b) persons being other than companies	whose jurisdiction are not
				deriving income from business or	specifically assigned to any other
				profession and whose principal place of business or profession is within the	Range/Circle/Ward as special trade/business;
				territorial area mentioned in column	uaue/ousiliess,
				(4);	(b) all cases of individuals being
				( . / / / / / / / / / / / / / / / / / /	managing director or director or
				(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).	companies referred to in corresponding entry in item (c) of column (5).
Addl./Jt. Commissioner of Incometax, Range-2, Dhanbad	ITO, Ward-2(3), Dhanbad	Dhanbad	In the state of Jharkhand: District of Dhanbad	<ul> <li>(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);</li> <li>(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);</li> <li>(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);</li> <li>(d) persons being individuals referred to in item (c) of column (6).</li> </ul>	1 ` '

				(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 Incometax, Range-2, Dhanbad	Ward-Dhanbad  Dhanbad	In the state of Jharkhand: District of Dhanbad	<ul> <li>(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);</li> <li>(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);</li> <li>(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);</li> <li>(d) persons being individuals referred to in item (c) of column (6).</li> </ul>	(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 Q. T. U & V 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 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;  (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 Incometax, Range-2, Dhanbad	ITO, Ward-2(5), 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);  (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 (d) of column (6).	(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 W, X, Y & Z 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 Rs. 10 lakh & in item (c) having total income below Rs. 15 lakh whose principal source of income is from business of general commission agents, share brokers & sub brokers, advertisement agencies & courier agencies;  (c) 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

Addl./Jt.	ACIT/DCIT,	Deoghar	In the state of	(a) Persons other than companies	below Rs. 15 lakh whose principal source of income is from business of commercial educational institute/computer training/ coaching institutes;  (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).
Commissioner of Incometax, Range-3, Deoghar	Circle-3, Deoghar		Jharkhand: Districts of Giridih, Deoghar, Dumka, Jamtara, Godda, Sahebganj and Pakur	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);	in corresponding entries in items (a) & (b) of column (5) having total income of <b>Rs. 10 lakh and above</b> and item (c) having total income of <b>Rs. 15 lakh</b> and above;  (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).
				(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).	
Addl./Jt. Commissioner of Income- tax, Range-3, Deoghar	ITO, Ward-3(1), Deoghar	Deoghar	In the state of Jharkhand: Districts of Deoghar and Jamtara	<ul> <li>(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);</li> <li>(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);</li> <li>(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);</li> <li>(d) persons being individuals referred to in item (b) of column (6).</li> </ul>	(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 M;  (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), Deoghar	Deoghar	In the state of Jharkhand: Districts of Deoghar and	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the	in corresponding entries in items (a) & (b) of column (5) having

Deoghar			Jamtara	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 below Rs. 15 lakh and whose first name begin with the alphabet from N to Z;  (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, Deoghar	ITO, Ward-3(3), Dumka	Dumka	In the state of Jharkhand: Districts of Dumka and Godda	(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	(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;  (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

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

## JURIDSICTION DETAILS

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

CCIT Charge Chief Commissioner of Income-tax, Rand			ssioner of Income-tax, Ranchi			
Pr. CIT Cha	rge		Pr. Commissioner of Income-tax, Hazaribagh			
City			Hazaribagh			
Range (Designation of Add/Jt. CIT & his	Ward/Circle (Designation of ITO/Ac/DC	Headquarter	AO Wise (Jurisdiction)			
Office Address & Landline Number	& 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 Incometax, Range-1, Hazaribagh	DCIT/ACIT, Circle-1, Hazaribagh	Hazaribagh	In the state of Jharkhand: (a) District of Hazaribagh,	<ul> <li>(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);</li> <li>(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);</li> <li>(c) persons being companies registered</li> </ul>	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income of <b>Rs. 10 lakh and above</b> and in item (c) having total income of <b>Rs. 15 lakh and above</b> and whose first name begin with the alphabet from <b>A to M</b> 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	

	under the Companies Act, 2013 or	total income of Rs. 10 lakh and
	under the Companies Act, 1956 and	
	having its registered office or principal	
	place of business in the area mentioned	whose principal source of income
	in item (a) of column (4);	is from legal, medical, engineering
		or architectural profession or the
	(d) persons being individuals referred	
	to in item (e) of column (6);	technical consultancy or interior
		decoration or any other profession
		notified u/s 44AA (1) of the
		Income-tax Act, 1961;
		(c) all cases of persons referred to
		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 execution of civil
		/electrical/ mechanical
		contracts/sub contracts labour
		contracts/sub contracts labour
		and manpower suppliers;
		and manpower suppliers,
		(d) all cases of persons referred to
		in item (b) of column (5) having
		total income of Rs. 10 lakh and
		<b>above</b> & in item (c) having total
		income of Rs. 15 lakh and above
		whose principal source of income
		is from hospitality services, hotels,
		lodges & guest houses, caterers,
<u>'</u>	<u> </u>	

				decorators, excise (liquor) contractor, bars, event managers, musical groups, florists, horticulturists, restaurant, banquet halls, health centers, gyms and spas;
				(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);
	K	(b) Districts of Koderma and Chatra	(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) all cases of persons referred to in corresponding entries in items (e), (f) of column (5) having total income of <b>Rs. 10 lakh and above</b> and item (g) having total income of <b>Rs. 15 lakh and above</b> ;
			(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) 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).
			(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 (g) of column (6).	
Addl./Jt.	ITO, Ward-	Hazaribagh	In the state of	(a) Persons other than companies	(a) All cases of persons referred to
Commissioner	1(1),		Jharkhand:	deriving income from sources other	in corresponding entries in items
of Income-	Hazaribagh		District of	than income from business or	(a) & (b) of column (5) having
tax, Range-1,	_		Hazaribagh,	profession and residing within the	total income below Rs. 10 lakh
Hazaribagh				territorial area mentioned in column	and item (c) having total income
				(4);	below Rs. 15 lakh and whose
					first name begin with the alphabet
				(b) persons being other than companies	A, C & D and whose jurisdiction
				deriving income from business or	are not specifically assigned to any
				profession and whose principal place of	other Range/Circle/Ward as
				business or profession is within the	special trade/business;
				territorial area mentioned in column	
				(4);	(b) all cases of persons referred to
					in item (b) of column (5) having
				(c) persons being companies registered	total income below Rs. 10 lakh &
				under the Companies Act, 2013 or	in item (c) having total income
				under the Companies Act, 1956 and	below Rs. 15 lakh whose
				having its registered office or principal	principal source of income is from
				place of business in the area mentioned	legal, medical, engineering or
				in column (4);	architectural profession or the
				, , , ,	profession of accountancy or
				(d) persons being individuals referred	technical consultancy or interior
				to in item (c) of column (6).	decoration or any other profession
					notified u/s 44AA (1) of the
					Income-tax Act, 1961;
					, ,
					(c) all cases of individuals being
					managing director or director or

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					manager or secretary in the
					companies referred to in
					corresponding entry in item (c) of
					column (5).
Addl./Jt.	ITO, Ward-	Hazaribagh	In the state of	(a) Persons other than companies	(a) All cases of persons referred to
Commissioner	1(2),	_	Jharkhand:	deriving income from sources other	in corresponding entries in items
of Income-	Hazaribagh		District of	than income from business or	(a) & (b) of column (5) having
tax, Range-1,			Hazaribagh,	profession and residing within the	total income below Rs. 10 lakh
Hazaribagh				territorial area mentioned in column	and item (c) having total income
				(4);	below Rs. 15 lakh and whose
					first name begin with the alphabet
				(b) persons being other than companies	from <b>B</b> , <b>E</b> , <b>F</b> , <b>G</b> & <b>H</b> and whose
				deriving income from business or	jurisdiction are not specifically
				profession and whose principal place of	assigned to any other
				business or profession is within the	Range/Circle/Ward as special
				territorial area mentioned in column	trade/business;
				(4);	trade/ousiness,
				(4),	(b) all cases of persons referred to
				(c) persons being companies registered	in item (b) of column (5) having
				under the Companies Act, 2013 or	
					total income below Rs. 10 lakh &
				under the Companies Act, 1956 and	in item (c) having total income
				having its registered office or principal	below Rs. 15 lakh whose
				place of business in the area mentioned	principal source of income is from
				in column (4);	execution of civil /electrical/
					mechanical contracts/sub contracts
				(d) persons being individuals referred	labour contractors, service
				to in item (c) of column (6).	contractors and manpower
					suppliers;
					(c) all cases of individuals being
					managing director or director or
					manager or secretary in the

					annuaries referred to the
					companies referred to in
					corresponding entry in item (c) of
					column (5).
Addl./Jt.	ITO, Ward-	Hazaribagh	In the state of	(a) Persons other than companies	(a) All cases of persons referred to
Commissioner	1(3),		Jharkhand:	deriving income from sources other	in corresponding entries in items
of Income-	Hazaribagh		District of	than income from business or	(a) & (b) of column (5) having
tax, Range-1,			Hazaribagh,	profession and residing within the	total income below Rs. 10 lakh
Hazaribagh				territorial area mentioned in column	and item (c) having total income
				(4);	below Rs. 15 lakh and whose
					first name begin with the alphabet
				(b) persons being other than companies	from I, J, K, L & M and whose
				deriving income from business or	jurisdiction are not specifically
				profession and whose principal place of	assigned to any other
				business or profession is within the	Range/Circle/Ward as special
				territorial area mentioned in column	trade/business;
				(4);	trade/business,
				(4),	(b) all assess of managers reformed to
				(a) namana haina aammanias maaistamad	(b) all cases of persons referred to
				(c) persons being companies registered	in item (b) of column (5) having
				under the Companies Act, 2013 or	total income below Rs. 10 lakh &
				under the Companies Act, 1956 and	in item (c) having total income
				having its registered office or principal	below Rs. 15 lakh whose
				place of business in the area mentioned	principal source of income is from
				in column (4);	hospitality services, hotels, lodges
					& guest houses, caterers,
				(d) persons being individuals referred	decorators, excise (liquor)
				to in item (c) of column (6).	contractor, bars, event managers,
					musical groups, florists,
					horticulturists, restaurant, banquet
					halls, health centers, gyms and
					spas;
					(c) all cases of individuals being
					(c) an eases of marviduals being

					managing dispatos on dispatos or
					managing director or director or
					manager or secretary in the
					companies referred to in
					corresponding entry in item (c) of
					column (5).
Addl./Jt.	ITO, Ward-	Hazaribagh	In the state of	(a) Persons other than companies	(a) All cases of persons referred to
Commissioner	1(4), Chatra		Jharkhand:	deriving income from sources other	in corresponding entries in items
of Income-			District of	than income from business or	(a) & (b) of column (5) having
tax, Range-1,			Chatra	profession and residing within the	total income below Rs. 10 lakh
Hazaribagh				territorial area mentioned in column	and item (c) having total income
8				(4);	below Rs. 15 lakh;
					<del></del>
				(b) persons being other than companies	(b) all cases of individuals being
				deriving income from business or	managing director or director or
				profession and whose principal place of	manager or secretary in the
				business or profession is within the	companies referred to in
				territorial area mentioned in column	corresponding entry in item (c) of
				(4);	column (5).
				(+),	Column (3).
				(c) persons being companies registered	
				under the Companies Act, 2013 or	
				<u> </u>	
				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).	
Addl./Jt.	ITO, Ward-	Koderma	In the state of	(a) Persons other than companies	_ · ·
Commissioner	1(5), Koderma		Jharkhand:	deriving income from sources other	in corresponding entries in items
of Income-			District of	than income from business or	(a) & (b) of column (5) having
tax, Range-1,			Koderma,	profession and residing within the	total income <b>below Rs. 10 lakh</b>

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

			(b) all cases of persons referred to
		(c) persons being companies registered	in item (b) of column (5) having
		under the Companies Act, 2013 or	total income of Rs. 10 lakh and
		under the Companies Act, 1956 and	<b>above</b> & in item (c) having total
		having its registered office or principal	income of <b>Rs. 15 lakh and above</b>
		place of business in the area mentioned	whose principal source of income
		in item (a) of column (4);	is from business of general
			commission agents, share brokers
		(d) persons being individuals referred to	& sub brokers, advertisement
		in item (d) of column (6);	agencies & courier agencies;
			(c) all cases of persons referred to
			in item (b) of column (5) having
			total income of Rs. 10 lakh and
			above & in item (c) having total
			income of <b>Rs. 15 lakh and above</b>
			whose principal source of income
			is from business of commercial
			educational institute/computer
			training/ coaching institutes;
			(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) District of	(e) Persons other than companies	(e) all cases of persons referred to
	Ramgarh	deriving income from sources other	in corresponding entries in items
		than income from business or	(e), (f) of column (5) having total
		profession and residing within the	income of Rs. 10 lakh and above
		territorial area mentioned in item (b) of	and item (g) having total income

				column (4);	of Rs. 15 lakh and above;
				(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);	(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).
				(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).	
Addl./Jt. Commissioner of Income- tax, Range-2, Hazaribagh	ITO, Ward-2 (1), Hazaribagh	Hazaribagh	In the state of Jharkhand: 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 column (4);	(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
				(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);	below Rs. 15 lakh and whose first name begin with the alphabet from N to R and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;
				(c) persons being companies registered under the Companies Act, 2013 or	(b) all cases of persons referred to

				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 (c) of column (6).	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 business of general commission agents, share brokers & sub brokers, advertisement agencies & courier agencies;  (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, Hazaribagh	ITO, Ward- 2 (2), Hazaribagh	Hazaribagh	In the state of Jharkhand: 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 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	(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 S to Z 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

	T	T			
				having its registered office or principal	total income <b>below Rs. 10 lakh</b> &
				place of business in the area mentioned	in item (c) having total income
				in column (4);	below Rs. 15 lakh whose
					principal source of income is from
				(d) persons being individuals referred to	business of commercial
				in item (c) of column (6).	educational institute/ computer
				in item (c) of column (o).	1
					training/ coaching institutes;
					(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.	ITO, Ward-	Domoonh	In the state of	(a) Persons other than companies	(a) All cases of persons referred to
	,	Ramgarh		1 ` '	` '
Commissioner	2(3), Ramgarh		Jharkhand:	deriving income from sources other	in corresponding entries in items
of Income-			District of	than income from business or	(a) & (b) of column (5) having
tax, Range-2,			Ramgarh	profession and residing within the	total income below Rs. 10 lakh
Hazaribagh				territorial area mentioned in column (4);	and in item (c) having total
					income below Rs. 15 lakh and
				(b) persons being other than companies	whose first name begin with the
				deriving income from business or	alphabet from <b>A to K</b> and whose
				profession and whose principal place of	jurisdiction are not specifically
				business or profession is within the	assigned to any other Ward as
				<u> </u>	,
				territorial area mentioned in column (4);	special trade/business;
				(c) persons being companies registered	(b) all cases of persons referred to
				under the Companies Act, 2013 or	in item (b) of column (5) having
				under the Companies Act, 1956 and	total income <b>below Rs. 10 lakh</b> &
				having its registered office or principal	in item (c) having total income
				place of business in the area mentioned	below Rs. 15 lakh whose
				in column (4);	principal source of income is from
	l			ш сотишн (т <i>)</i> ,	principal source of income is from

					the business of plying of taxis,
				(d) persons being individuals referred to	lorries, trucks, buses, minibuses
				in item (c) of column (6).	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;
					makers,
					(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
A 1 11 /T/	ITO W 1	D 1	T (1 ) (	( ) D	column (5).
Addl./Jt. Commissioner	ITO, Ward- 2(4), Ramgarh	Ramgarh	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 items
of Income-	2(4), Kanigam		District of	than income from business or	(a) & (b) of column (5) having
tax, Range-2,			Ramgarh	profession and residing within the	total income below Rs. 10 lakh
Hazaribagh			Rangum	territorial area mentioned in column (4);	and in item (c) having total
				( ', '	income below Rs. 15 lakh and
				(b) persons being other than companies	whose first name begin with the
				deriving income from business or	alphabet from <u>L to R</u> and whose
				profession and whose principal place of	jurisdiction are not specifically
				business or profession is within the	assigned to any other Ward as
				territorial area mentioned in column (4);	special trade/business;
				(c) persons being companies registered	(b) all cases of persons referred to
				under the Companies Act, 2013 or	in item (b) of column (5) having
				under the Companies Act, 1956 and	total income below Rs. 10 lakh &

		1	1		
				having its registered office or principal	in item (c) having total income
				place of business in the area mentioned	<b>below Rs. 15 lakh</b> whose
				in column (4);	principal source of income is from
				, , , ,	the business of iron/sponge iron
				(d) persons being individuals referred to	industries and coal washeries;
				in item (c) of column (6).	
				in tem (e) of column (o).	(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.	ITO, Ward-	Ramgarh	In the state of	(a) Persons other than companies	(a) All cases of persons referred to
Commissioner	2(5), Ramgarh		Jharkhand:	deriving income from sources other	in corresponding entries in items
of Income-			District of	than income from business or	(a) & (b) of column (5) having
tax, Range-2,			Ramgarh	profession and residing within the	total income below Rs. 10 lakh
Hazaribagh				territorial area mentioned in column (4);	and item (c) having total income
				, , ,	below Rs. 15 lakh and whose
				(b) persons being other than companies	first name begin with the alphabet
				deriving income from business or	from <b>S</b> to <b>Z</b> and whose
				profession and whose principal place of	jurisdiction are not specifically
				business or profession is within the	assigned to any other Range as
				territorial area mentioned in column (4);	special trade/business;
				torritorial area mentioned in column (1),	special trade, susmess,
				(c) persons being companies registered	(b) all cases of persons referred to
				under the Companies Act, 2013 or	in item (b) of column (5) having
				under the Companies Act, 2013 of under the Companies Act, 1956 and	
				1 '	total income below Rs. 10 lakh &
				having its registered office or principal	in item (c) having total income
				place of business in the area mentioned	below Rs. 15 lakh whose
				in column (4);	principal source of income is from
					mining sector including mining
				(d) persons being individuals referred to	contractors/sub contractors/ labour

		1			
				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.	DCIT/ACIT,	Bokaro	In the state of	(a) Persons other than companies	(a) All cases of persons referred to
Commissioner	Circle-3,		Jharkhand:	deriving income from sources other	in corresponding entries in items
of Income-	Bokaro		District of	than income from business or	(a) & (b) of column (5) having
tax, Range-3,			Bokaro	profession and residing within the	total income of Rs. 10 lakh and
Bokaro				territorial area mentioned in column (4);	<b>above</b> and in item (c) having total
				` '	income of Rs. 15 lakh and
				(b) persons being other than companies	above;
				deriving income from business or	
				profession and whose principal place of	(b) all cases of individuals being
				business or profession is within the	managing director or director or
				territorial area mentioned in column (4);	manager or secretary in the
				` '	companies referred to in
				(c) persons being companies registered	corresponding entry in item (c) of
				under the Companies Act, 2013 or	column (5).
				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).	

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Addl./Jt.	ITO, Ward-	Bokaro	In the state of	(a) Persons other than companies	` ´
Commissioner	3(1), Bokaro		Jharkhand:	deriving income from sources other	1 0
of Income-			District of	than income from business or	(a) & (b) of column (5) having
tax, Range-3,			Bokaro	profession and residing within the	total income below Rs. 10 lakh
Bokaro				territorial area mentioned in column (4);	and in item (c) having total
					income <b>below Rs. 15 lakh</b> and
				(b) persons being other than companies	whose first name begin with the
				deriving income from business or	alphabet from $\underline{\mathbf{A}}$ to $\underline{\mathbf{D}}$ and whose
				profession and whose principal place of	jurisdiction are not specifically
				business or profession is within the	assigned to any other Ward as
				territorial area mentioned in column (4);	special trade/business;
				(c) persons being companies registered	(b) all cases of persons referred to
				under the Companies Act, 2013 or	in item (b) of column (5) having
				under the Companies Act, 1956 and	total income <b>below Rs. 10 lakh</b> &
				having its registered office or principal	in item (c) having total income
				place of business in the area mentioned	<b>below Rs. 15 lakh</b> whose principal
				in column (4);	source of income is from legal,
					medical, engineering or
				(d) persons being individuals referred to	architectural profession or the
				in item (c) of column (6).	profession of accountancy or
				, ,	technical consultancy or interior
					decoration or any other profession
					notified u/s 44AA (1) of the
					Income-tax Act, 1961;
					, ,
					(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).
	l .				Column (3).

Addl./Jt.	ITO, Ward-	Bokaro	In the state of	(a) Persons other than companies	(a) All cases of persons referred to
Commissioner	3(2), Bokaro		Jharkhand:	deriving income from sources other	in corresponding entries in items
of Income-			District of	than income from business or	(a) & (b) of column (5) having
tax, Range-3,			Bokaro	profession and residing within the	total income <b>below Rs. 10 lakh</b>
Bokaro				territorial area mentioned in column (4);	and in item (c) having total
					income <b>below Rs. 15 lakh</b> and
				(b) persons being other than companies	whose first name begin with the
				deriving income from business or	alphabet from $N$ to $R$ and whose
				profession and whose principal place of	jurisdiction are not specifically
				business or profession is within the	assigned to any other Ward as
				territorial area mentioned in column (4);	special trade/business;
				(c) persons being companies registered	b) all cases of persons referred to
				under the Companies Act, 2013 or	in item (b) of column (5) having
				under the Companies Act, 1956 and	total income <b>below Rs. 10 lakh</b> &
				having its registered office or principal	in item (c) having total income
				place of business in the area mentioned	<b>below Rs. 15 lakh</b> whose principal
				in column (4);	source of income is from
					hospitality services, hotels, lodges
				(d) persons being individuals referred to	& guest houses, caterers,
				in item (c) of column (6).	decorators, excise (liquor)
					contractor, bars, event managers,
					musical groups, florists,
					horticulturists, restaurant, banquet
					halls, health centers, gyms and
					spas;
					(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.	ITO, Ward-	Bokaro	In the state of	(a) Persons other than companies	(a) All cases of persons referred to
Commissioner	3(3), Bokaro		Jharkhand:	deriving income from sources other	in corresponding entries in items
of Income-			District of	than income from business or	(a) & (b) of column (5) having
tax, Range-3,			Bokaro	profession and residing within the	total income <b>below Rs. 10 lakh</b>
Bokaro				territorial area mentioned in column (4);	and item (c) having total income
					below Rs. 15 lakh and whose first
				(b) persons being other than companies	name begin with the alphabet from
				deriving income from business or	<b><u>F to M</u></b> and whose jurisdiction are
				profession and whose principal place of	not specifically assigned to any
				business or profession is within the	other Ward as special
				territorial area mentioned in column (4);	trade/business;
				(c) persons being companies registered	(b) all cases of persons referred to
				under the Companies Act, 2013 or	in item (b) of column (5) having
				under the Companies Act, 2013 of under the Companies Act, 1956 and	total income below Rs. 10 lakh &
				having its registered office or principal	in item (c) having total income
				place of business in the area mentioned	below Rs. 15 lakh whose principal
				in column (4);	source of income is from business
					of commercial educational
				(d) persons being individuals referred to	institute/computer training/
				in item (c) of column (6).	coaching institutes;
					<i>B</i> ,
					(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.	ITO, Ward-	Bokaro	In the state of	(a) Persons other than companies	(a) All cases of persons referred to
Commissioner	3(4), Bokaro		Jharkhand:	deriving income from sources other	in corresponding entries in items
of Income-			District of	than income from business or	(a) & (b) of column (5) having

tax, Range-3, Bokaro			Bokaro	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	total income below Rs. 10 lakh and in item (c) having total income below Rs. 15 lakh and whose first name begin with the alphabet from S and whose jurisdiction are not specifically assigned to any other Ward as special trade/business;  b) all cases of persons referred to in item (b) of column (5) having
				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 (c) of column (6).	in item (b) of column (5) having total income <a href="Model">below Rs. 10 lakh</a> & in item (c) having total income <a href="Model">below Rs. 15 lakh</a> whose principal source of income is from business of general commission agents, share brokers & sub brokers, advertisement agencies & courier agencies;  (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	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 below Rs. 10 lakh and in item (c) having total income below Rs. 15 lakh and

	(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 (c) of column (6).	alphabet <u>T</u> to <u>Z</u> and whose jurisdiction are not specifically assigned to any other Ward as special trade/business;  (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;  (c) all cases of individuals being managing director or director or manager or secretary in the companies referred to in
		companies referred to in corresponding entry in item (c) of column (5).

## JURIDSICTION 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	Ward/Circle (Designation of ITO/Ac/DC	Headquarter		AO Wise (Jurisdiction)		
Office Address & Landline Number	& 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 Incometax, Range-1, Jamshedpur	DCIT/ACIT, Circle-1, Jamshedpur	Jamshedpur	In the state of Jharkhand: (a) Districts of East Singhbhum & saraikela-Kharsawan	<ul> <li>(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);</li> <li>(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);</li> <li>(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);</li> </ul>	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income of <b>Rs. 10 lakh</b> and above and item (c) having total income of <b>Rs. 15 lakh and</b> above and whose first name begin with the alphabet from <b>A to I</b> 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 <b>Rs. 10 lakh and</b> above & in item (c) having total income of <b>Rs. 15 lakh and above</b> whose principal source of income is from execution of civil /electrical/	

(d) persons being individuals referred	contracts/sub contract, labour
to in item (f) of column (6).	contracts, service contractors and
	manpower suppliers;
	(c) all cases of persons referred to
	in item (b) of column (5) having
	total income of <b>Rs. 10 lakh and</b>
	above & in item (c) having total
	income of Rs. 15 lakh and above
	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;
	Riterion Tittings,
	(d) all cases of persons referred to
	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 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

Г	<u> </u>	
		spas;
		(e) all cases of persons referred to in item (b) of column (5) having total income of <b>Rs. 10 lakh and above</b> & in item (c) having total income of <b>Rs. 15 lakh and above</b> 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;  (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);
		(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 <b>Rs. 10 lakh and above.</b>

A J.J1 /T4	ITO Wand	Tomada a duss ::	In the state of	(a) Dansons other than assessed	(a) A11 acces of manages :
Addl./Jt.	ITO, Ward-	Jamshedpur	In the state of	(a) Persons other than companies	` ´
Commissioner	1(1),		Jharkhand:	deriving income from sources other	to in corresponding entries in
of Income-	Jamshedpur		Districts of	than income from business or	items (a) & (b) of column (5)
tax, Range-1,			East	profession and residing within the	having total income below Rs. 10
Jamshedpur			Singhbhum &	territorial area mentioned in column	lakh and item (c) having total
			saraikela-	(4);	income below Rs. 15 lakh and
			Kharsawan		whose first name begin with the
				(b) persons being other than companies	alphabet $\underline{\mathbf{A}}$ and whose jurisdiction
				deriving income from business or	are not specifically assigned to any
				profession and whose principal place of	other Range/Circle/Ward as
				business or profession is within the	special trade/business;
				territorial area mentioned in column	
				(4);	(b) all cases of persons referred to
					in item (b) of column (5) having
				(c) persons being companies registered	total income below <b>Rs. 10 lakh</b> &
				under the Companies Act, 2013 or	in item (c) having total income
				under the Companies Act, 1956 and	below <b>Rs. 15 lakh</b> whose principal
				having its registered office or principal	source of income is from
				place of business in the area mentioned	hospitality services, hotels, lodges
				in column (4);	& guest houses, caterers,
					decorators, excise (liquor)
				(d) persons being individuals referred	contractor, bars, event managers,
				to in item (c) of column (6).	musical groups, florists,
					horticulturists, restaurant, banquet
					halls, health centers, gyms and
					spas;
					(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);  (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 <b>below Rs. 10 lakh</b> and whose first name begin with the alphabet from <b>A to E</b>
Addl./Jt. Commissioner of Incometax, Range-1, Jamshedpur	ITO, Ward-1(2), Jamshedpur	Jamshedpur	In the state of Jharkhand: Districts of East Singhbhum & saraikela-Kharsawan	<ul> <li>(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);</li> <li>(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);</li> <li>(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);</li> <li>(d) persons being individuals referred</li> </ul>	(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 above and whose first name begin with the alphabet D & I 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 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

				to in item (c) of column (6).	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;
					(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);
					(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 <b>below Rs. 10 lakh</b> and whose first name begin with the alphabet from <b>F to J</b>
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	<ul> <li>(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);</li> <li>(b) persons being other than companies</li> </ul>	(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 above and whose first name begin with the alphabet B and whose jurisdiction

				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).	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);  (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 below Rs. 10 lakh and whose first name begin with the alphabet from K to Q
Addl./Jt. Commissioner of Income- tax, Range-1, Jamshedpur	ITO, Ward-1(4), Jamshedpur	Jamshedpur	In the state of Jharkhand: Districts of East Singhbhum & saraikela-Kharsawan	<ul> <li>(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);</li> <li>(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);</li> </ul>	(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 above and whose first name begin with the alphabet C, E & G and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;

					(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 (c) of column (6).	(b) all cases of persons referred to in item (b) of column (5) having total income below <b>Rs. 10 lakh</b> & in item (c) having total income below <b>Rs. 15 lakh</b> 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;
						(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).
						(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 <b>below Rs. 10 lakh</b> and whose first name begin with the alphabet <b>R &amp; S</b>
Addl./Jt. Commissioner	ITO, 1(5),	Ward-	Jamshedpur	In the state of Jharkhand:	(a) Persons other than companies deriving income from sources other	1 1

of Incometax, Range-1, Jamshedpur  Districts of East Singhbhum & Saraikela-Kharsawan  (4);  The mathematical income from business or profession and residing within the saraikela area mentioned in column income below Rsaraikela-above and who	e below Rs. 10
Jamshedpur  Singhbhum & territorial area mentioned in column lakh and item ( saraikela- Kharsawan (4);  territorial area mentioned in column income below Rs above and who	
saraikela- (4); income below Rs above and who	
Kharsawan above and who	,
(b) persons being other than companies begin with the al	
deriving income from business or and whose jurisc	
profession and whose principal place of specifically assign	•
business or profession is within the Range/Circle/Ward	d as special
territorial area mentioned in column trade/business;	
(4);	
(b) all cases of per	rsons referred to
(c) persons being companies registered in item (b) of col	umn (5) having
under the Companies Act, 2013 or total income below	<b>Rs. 10 lakh</b> &
under the Companies Act, 1956 and in item (c) having	g total income
having its registered office or principal   below <b>Rs. 15 lakh</b>	whose principal
place of business in the area mentioned source of inco	ome is from
in column (4); execution of ci	ivil /electrical/
mechanical	contracts/sub
(d) persons being individuals referred contracts, labour c	ontracts, service
to in item (c) of column (6). contractors and	ŕ
suppliers;	
(c) all cases of in	dividuals being
managing director	_
manager or sec	
	•
corresponding entr	y in item (c) of
column (5);	
	Č i
(c) All cases of per	
in item (a) of col	umn (5) whose

					principal source of income is from salary from TISCO having total income <b>below Rs. 10 lakh</b> and whose first name begin with the alphabet from <b>T to Z</b>
Addl./Jt. Commissioner	DCIT/ACIT, Circle-2,	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-	Jamshedpur		Districts of	than income from business or	items (a) & (b) of column (5)
tax, Range-2,	Jamesheapar		East	profession and residing within the	having total income of <b>Rs. 10 lakh</b>
Jamshedpur			Singhbhum &	1	and above and item (c) having
			saraikela-	(4);	total income of Rs. 15 lakh and
			Kharsawan		above and whose first name
				(b) persons being other than companies	begin with the alphabet from <u>J to</u>
				deriving income from business or profession and whose principal place of	
				business or profession is within the	Range/Circle/Ward as special
				territorial area mentioned in column	trade/business;
				(4);	,
					(b) all cases of persons referred to
				(c) persons being companies registered	in item (b) of column (5) having
				under the Companies Act, 2013 or	total income of Rs. 10 lakh and
				under the Companies Act, 1956 and	above & in item (c) having total
				having its registered office or principal place of business in the area mentioned	income of <b>Rs. 15 lakh and above</b> whose principal source of income
				in column (4);	is from business of commercial
				in column (+),	educational institute/ computer
				(d) persons being individuals referred	training/ coaching institutes;
				to in item (f) of column (6).	
					(c) all cases of persons referred to
					in item (b) of column (5) having

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		total income of Rs. 10 lakh and
		<u>above</u> & in item (c) having total
		income of Rs. 15 lakh and above
		whose principal source of income
		is from business of general
		commission agents, share brokers
		& sub brokers, advertisement
		agencies & courier agencies,.
		(d) all cases of persons referred to
		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;
		(e) all cases of persons referred to
		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
		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;
		appriances,

					(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).  (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 <b>Rs. 10 lakh and above</b>
Addl./Jt. Commissioner of Incometax, Range-2, Jamshedpur	ITO, Ward-2(1), Jamshedpur	Jamshedpur	In the state of Jharkhand: Districts of East Singhbhum & saraikela-Kharsawan	<ul> <li>(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);</li> <li>(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);</li> <li>(c) persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal</li> </ul>	to in corresponding entries in items (a) & (b) of column (5) having total income below Rs. 10 lakh and in item (c) having total income below Rs. 15 lakh and whose first name begin with the alphabet O & P and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special trade/business;  (b) all cases of persons referred to

				place of business in the area mentioned in column (4);  (d) persons being individuals referred to in item (c) of column (6).	principal source of income is from business of commercial educational institute/computer training/ coaching institutes;  (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);  (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 <b>below Rs. 10 lakh</b> and whose first name begin with the alphabet from <b>A to E</b>
Addl./Jt. Commissioner of Income- tax, Range-2, Jamshedpur	ITO, Ward-2(2), Jamshedpur	Jamshedpur	In the state of Jharkhand: Districts of East Singhbhum & saraikela-Kharsawan	<ul> <li>(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);</li> <li>(b) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the</li> </ul>	(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 in item (c) having total income below Rs. 15 lakh and whose first name begin with the alphabet J, K & L and whose jurisdiction are not specifically assigned to any other Range/Circle/Ward as special

				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 (c) of column (6).	(b) all cases of persons referred to in item (b) of column (5) having total income <a href="below Rs. 10 lakh">below Rs. 10 lakh</a> & in item (c) having total income <a href="below Rs. 15 lakh">below Rs. 15 lakh</a> whose principal source of income is from the business of jewellery trading/manufacturing/repairing;  (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);  (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 <a href="below Rs. 10 lakh">below Rs. 10 lakh</a> and whose first name begin with the alphabet from <a href="Fto J">Fto J</a>
Addl./Jt. Commissioner of Income- tax, Range-2, Jamshedpur	ITO, Ward-2(3), Jamshedpur	Jamshedpur	In the state of Jharkhand: Districts of East Singhbhum &	(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	to in corresponding entries in items (a) & (b) of column (5) having total income <b>below Rs. 10</b>

saraikela-	(4);	income below Rs. 15 lakh and
Kharsawan		whose first name begin with the
	(b) persons being other than companies	alphabet <b>M</b> and whose jurisdiction
	deriving income from business or	are not specifically assigned to any
	profession and whose principal place of	other Range/Circle/Ward as
	business or profession is within the	special trade/business;
	territorial area mentioned in column	
	(4);	(b) all cases of persons referred to
		in item (b) of column (5) having
	(c) persons being companies registered	total income <b>below Rs. 10 lakh</b> &
	under the Companies Act, 2013 or	in item (c) having total income
	under the Companies Act, 1956 and	below Rs. 15 lakh having
	having its registered office or principal	principal source of income from
	place of business in the area mentioned	the business of nursing home,
	in column (4);	hospitals, diagnostic centres,
		manufacturing/ distribution/ sale
	(d) persons being individuals referred	of medicines including veterinary
	to in item (c) of column (6).	medicines, medical equipments
		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);
		(d) All aggs of namens no formed to
		(d) All cases of persons referred to
		in item (a) of column (5) whose
		principal source of income is salary from TELCO having total
		ı •
		income below Rs. 10 lakh and

					whose first name begin with the alphabet from <b>K</b> to <b>Q</b> .
Addl./Jt. Commissioner of Incometax, Range-2, Jamshedpur	ITO, Ward-2(4), 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 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 below Rs. 10 lakh and in item (c) having total income below Rs. 15 lakh and whose first name begin with the alphabet R 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);  (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 below Rs. 10 lakh and whose first name begin with the alphabet R & S

Addl./Jt.	ITO, Ward-	Jamshedpur	In the state of	(a) Persons other than companies	(a) All cases of persons referred
Commissioner	2(5),	o amone apar	Jharkhand:	deriving income from sources other	` '
of Income-	Jamshedpur		Districts of	than income from business or	items (a) & (b) of column (5)
tax, Range-2,	Jumsheapur		East	profession and residing within the	having total income below Rs. 10
Jamshedpur			Singhbhum &	territorial area mentioned in column	lakh and in item (c) having total
Jamsheapar			saraikela-	(4);	income below Rs. 15 lakh and
			Kharsawan	(1),	whose first name begin with the
			Tenarsawan	(b) persons being other than companies	alphabet N & Q and whose
				deriving income from business or	jurisdiction are not specifically
				profession and whose principal place of	assigned to any other
				business or profession is within the	Range/Circle/Ward as special
				territorial area mentioned in item (4);	trade/business;
				territorial area mentioned in item (1),	trace, business,
				(c) persons being companies registered	(b) all cases of persons referred to
				under the Companies Act, 2013 or	in item (b) of column (5) having
				under the Companies Act, 1956 and	total income below Rs. 10 lakh &
				having its registered office or principal	in item (c) having total income
				place of business in the area mentioned	below Rs. 15 lakh whose
				in column (4);	principal source of income is from
				in column (1),	business of general commission
				(d) persons being individuals referred	agents, share brokers & sub
				to in item (c) of column (6).	brokers, advertisement agencies &
				to in item (e) of column (o).	courier agencies;
					courier agencies,
					(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);
					(6),
					(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 <b>below Rs. 10 lakh</b> and whose first name begin with the alphabet from <b>T to Z</b>
Addl./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	(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 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);  (d) persons being individuals referred to in item (d) of column (6);	(a) All cases of persons referred to in corresponding entries in items (a) & (b) of column (5) having total income of Rs. 10 lakh and above and item (c) having total income of Rs. 15 lakh and above and whose first name begin with the alphabet from S to Z 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 Rs. 10 lakh and above above 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;
			(c) all cases of persons referred to in item (b) of column (5) having total income of <b>Rs. 10 lakh and above</b> & in item (c) having total income of <b>Rs. 15 lakh and above</b> 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;  (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 West Singhbhum	(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	(e) All cases of persons referred to in corresponding entries in items (e), (f) of column (5) having total income of <b>Rs. 10 lakh and above</b> and item (g) having total income of <b>Rs. 15 lakh and above</b> ;

Addl./Jt. Commissioner of Income- tax, Range-3, Jamshedpur	Ward-3(1) Jamshedpur	Jamshedpur	In the state of Jharkhand: Districst of East Singhbhum & saraikela-Kharsawan	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).  (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	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;  (b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in
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				having its registered office or principal	column (5).
				place of business in the area mentioned	Column (3).
				in column (4);	
				(d) namana haina individuala mafamad	
				(d) persons being individuals referred	
A 1.11 /T:	TT 10(0)		T 1	to in item (b) of column (6).	( ) 411
Addl./Jt.	Ward-3(2)	Jamshedpur	In the state of	(a) Persons other than companies	
Commissioner	Jamshedpur		Jharkhand:	deriving income from sources other	in corresponding entries in items
of Income-			Districst of	than income from business or	(a) & (b) of column (5) having
tax, Range-3,			East	profession and residing within the	total income <b>below Rs. 10 lakh</b>
Jamshedpur			Singhbhum &	territorial area mentioned in column	and item (c) having total income
			saraikela-	(4);	<b>below Rs. 15 lakh</b> and whose first
			Kharsawan		name begin with the alphabet $\underline{\mathbf{T}}$
				(b) persons being other than companies	& U and whose jurisdiction are
				deriving income from business or	not specifically assigned to any
				profession and whose principal place of	other Range/Circle/Ward as
				business or profession is within the	special trade/business;
				territorial area mentioned in column	,
				(4);	(b) all cases of persons referred to
					in item (b) of column (5) having
				(c) persons being companies registered	total income below Rs. 10 lakh &
				under the Companies Act, 2013 or	in item (c) having total income
				under the Companies Act, 1956 and	below Rs. 15 lakh whose
				having its registered office or principal	principal source of income is from
				place of business in the area mentioned	mining sector including mining
				in column (4);	contractors/sub contractors/ labour
				III COIUIIIII (4),	
				(d) manage hains individualsfr1	contractors, mine operators, mine
				(d) persons being individuals referred	owners, crushers, sand mining
				to in item (c) of column (6).	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.	Ward-3(3)	Jamshedpur	In the state of	1	(a) All cases of persons referred to
Commissioner	Jamshedpur		Jharkhand:	deriving income from sources other	in corresponding entries in items
of Income-			Districst of	than income from business or	(a) & (b) of column (5) having
tax, Range-3,			East	profession and residing within the	total income <b>below Rs. 10 lakh</b>
Jamshedpur			Singhbhum &	territorial area mentioned in column	and item (c) having total income
			saraikela-	(4);	below Rs. 15 lakh and whose first
			Kharsawan		name begin with the alphabet
				(b) persons being other than companies	from V to Z and whose
				deriving income from business or	jurisdiction are not specifically
				profession and whose principal place of	assigned to any other
				business or profession is within the	Range/Circle/Ward as special
				territorial area mentioned in column	trade/business;
				(4);	,
					(b) all cases of persons referred to
				(c) persons being companies registered	in item (b) of column (5) having
				under the Companies Act, 2013 or	total income below Rs. 10 lakh &
				under the Companies Act, 1956 and	in item (c) having total income
				having its registered office or principal	below <b>Rs. 15 lakh</b> whose principal
				place of business in the area mentioned	source of income is from legal,
				in column (4);	medical, engineering or
				in column (1),	architectural profession or the
				(d) persons being individuals referred	profession of accountancy or
				to in item (c) of column (6).	technical consultancy or interior
					decoration or any other profession
					•
					notified u/s 44AA (1) of the
					Income-tax Act, 1961;

					(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 Incometax, Range-3, Jamshedpur	Ward-3(4) Chaibasha	Chaibasha	In the state of Jharkhand: Sub-division Chaibasha & Jagnathpur of	(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 <b>below Rs. 10 lakh</b> and item (c) having total income
			district of West	(4);	below Rs. 15 lakh;
			Singhbhum	(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);	(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).
				(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).	
Addl./Jt.	Ward-3(5)	Chaibasha	In the state of	(a) Persons other than companies	` '
Commissioner	Chaibasha		Jharkhand:	deriving income from sources other	in corresponding entries in items
of Income-			Sub-division	than income from business or	(a) & (b) of column (5) having

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