

INCOME TAX DEPARTMENT

PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, KARNATAKA & GOA REGION, BENGALURU

**JURISDICTIONS OF CORPORATE ASSESSEES & THEIR MANAGING DIRECTORS/DIRECTORS/MANAGERS/SECRETARYS
IN BENGALURU WITH EFFECT FROM 15TH NOVEMBER, 2014**

S. No.	Alphabet / other areas	Ward [in Bengaluru]	Circle [in Bengaluru]	Range [in Bengaluru]	CIT Charge	CCIT Region
1	"AA" TO "AL"	ITO, WARD-1(1)(1)	CIRCLE-1(1)(1)	RANGE-1(1)	PR. CIT/CIT, B-1	PR. CCIT, B'LURU
2	"AM" TO "AZ"	ITO, WARD-1(1)(2)	CIRCLE-1(1)(1)	RANGE-1(1)	PR. CIT/CIT, B-1	PR. CCIT, B'LURU
3	"BA" TO "BL"	ITO, WARD-1(1)(3)	CIRCLE-1(1)(2)	RANGE-1(1)	PR. CIT/CIT, B-1	PR. CCIT, B'LURU
4	"BM" TO "BZ"	ITO, WARD-1(1)(4)	CIRCLE-1(1)(2)	RANGE-1(1)	PR. CIT/CIT, B-1	PR. CCIT, B'LURU
5	"CA" TO "CL"	ITO, WARD-2(1)(1)	CIRCLE-2(1)(1)	RANGE-2(1)	PR. CIT/CIT, B-2	CCIT, B'LURU-1
6	"CM" TO "CZ"	ITO, WARD-2(1)(2)	CIRCLE-2(1)(1)	RANGE-2(1)	PR. CIT/CIT, B-2	CCIT, B'LURU-1
7	"D"	ITO, WARD-2(1)(3)	CIRCLE-2(1)(2)	RANGE-2(1)	PR. CIT/CIT, B-2	CCIT, B'LURU-1
8	"E"	ITO, WARD-2(1)(4)	CIRCLE-2(1)(2)	RANGE-2(1)	PR. CIT/CIT, B-2	CCIT, B'LURU-1
9	"F" /Company cases of Ramanagar District	ITO, WARD-3(1)(1)	CIRCLE-3(1)(1)	RANGE-3(1)	PR. CIT/CIT, B-3	CCIT, B'LURU-1
10	"G"	ITO, WARD-3(1)(2)	CIRCLE-3(1)(2)	RANGE-3(1)	PR. CIT/CIT, B-3	CCIT, B'LURU-1
11	"H"	ITO, WARD-3(1)(3)	CIRCLE-3(1)(2)	RANGE-3(1)	PR. CIT/CIT, B-3	CCIT, B'LURU-1
12	"I"	ITO, WARD-3(1)(4)	CIRCLE-3(1)(1)	RANGE-3(1)	PR. CIT/CIT, B-3	CCIT, B'LURU-1
13	"J" or "L" /Company cases of Kolar District	ITO, WARD-4(1)(1)	CIRCLE-4(1)(1)	RANGE-4(1)	PR. CIT/CIT, B-4	CCIT, B'LURU-1
14	"K"	ITO, WARD-4(1)(2)	CIRCLE-4(1)(1)	RANGE-4(1)	PR. CIT/CIT, B-4	CCIT, B'LURU-1
15	"MA" TO "ML"	ITO, WARD-4(1)(3)	CIRCLE-4(1)(2)	RANGE-4(1)	PR. CIT/CIT, B-4	CCIT, B'LURU-1
16	"MM" TO "MZ"	ITO, WARD-4(1)(4)	CIRCLE-4(1)(2)	RANGE-4(1)	PR. CIT/CIT, B-4	CCIT, B'LURU-1
17	"N"	ITO, WARD-5(1)(1)	CIRCLE-5(1)(1)	RANGE-5(1)	PR. CIT/CIT, B-5	CCIT, B'LURU-2
18	"O"	ITO, WARD-5(1)(2)	CIRCLE-5(1)(2)	RANGE-5(1)	PR. CIT/CIT, B-5	CCIT, B'LURU-2
19	"PA" to "PC"	ITO, WARD-5(1)(2)	CIRCLE-5(1)(2)	RANGE-5(1)	PR. CIT/CIT, B-5	CCIT, B'LURU-2
20	"Q"	ITO, WARD-5(1)(2)	CIRCLE-5(1)(1)	RANGE-5(1)	PR. CIT/CIT, B-5	CCIT, B'LURU-2
21	"PD" to "PZ"	ITO, WARD-5(1)(3)	CIRCLE-5(1)(2)	RANGE-5(1)	PR. CIT/CIT, B-5	CCIT, B'LURU-2
22	"R"	ITO, WARD-5(1)(4)	CIRCLE-5(1)(1)	RANGE-5(1)	PR. CIT/CIT, B-5	CCIT, B'LURU-2
23	"SA" to "SG" / Company cases of Chikkaballapur District	ITO, WARD-6(1)(1)	CIRCLE-6(1)(1)	RANGE-6(1)	PR. CIT/CIT, B-6	CCIT, B'LURU-2
24	"SH" to "SL"	ITO, WARD-6(1)(2)	CIRCLE-6(1)(1)	RANGE-6(1)	PR. CIT/CIT, B-6	CCIT, B'LURU-2
25	"SM" to "SO"	ITO, WARD-6(1)(2)	CIRCLE-6(1)(2)	RANGE-6(1)	PR. CIT/CIT, B-6	CCIT, B'LURU-2
26	"SP" to "SS"	ITO, WARD-6(1)(3)	CIRCLE-6(1)(2)	RANGE-6(1)	PR. CIT/CIT, B-6	CCIT, B'LURU-2
27	"ST" to "SZ"	ITO, WARD-6(1)(4)	CIRCLE-6(1)(2)	RANGE-6(1)	PR. CIT/CIT, B-6	CCIT, B'LURU-2
28	"TA" to "TO"	ITO, WARD-7(1)(1)	CIRCLE-7(1)(1)	RANGE-7(1)	PR. CIT/CIT, B-7	CCIT, B'LURU-2
29	TP" to "TZ" or "U"	ITO, WARD-7(1)(2)	CIRCLE-7(1)(1)	RANGE-7(1)	PR. CIT/CIT, B-7	CCIT, B'LURU-2
30	"V"	ITO, WARD-7(1)(3)	CIRCLE-7(1)(2)	RANGE-7(1)	PR. CIT/CIT, B-7	CCIT, B'LURU-2
31	W" or "X" or "Y" to "Z"	ITO, WARD-7(1)(4)	CIRCLE-7(1)(2)	RANGE-7(1)	PR. CIT/CIT, B-7	CCIT, B'LURU-2

Company cases having total income of Rs. 30 Lakh and above, will be assessed with THE respective DCIT/ACIT

INCOME TAX DEPARTMENT
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, KARNATAKA & GOA REGION, BENGALURU

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

BRIEF DISCRPTION OF THE CLASS OR CASES OF ASSESSEES COVERED	Ward [in Bengaluru]	Circle [in Bengaluru]	Range [in Bengaluru]	CIT Charge	CCIT Region
All Central Govt employees whose 5th alphabet of PAN is 'A' to 'P'; All employees of BSNL & ITI	ITO, WARD-1(3)(1)	DCIT/ACIT, CIRCLE-1(3)(1)	ADDL/JT. CIT, RANGE-1(3)	PR. CIT/CIT-1	PR. CCIT, B'LURU
All Central Govt employees whose 5th alphabet of PAN is 'Q' to 'Z'; All employees of HMT & BEL	ITO, WARD-1(3)(2)				
All employees of HAL, BEML, BHEL, HP, BP, IOC, IA & Other Govt of India Undertakings [not assigned with any other AO]	ITO, WARD-1(3)(3)				
All employees of Karnataka State Govt, Ktk State Govt. Undertakings and Corporations [viz. KSRTC, BMTC, KPTCL, KPCL, BCC, BBMP, Municipalities, KHB, BDA, etc], KIOCL & MECON, whose 5th alphabet of PAN is 'A' to 'M'	ITO, WARD-1(3)(4)				
All employees of Karnataka State Govt, Ktk State Govt. Undertakings and Corporations [viz. KSRTC, BMTC, KPTCL, KPCL, BCC, BBMP, Municipalities, KHB, BDA, etc], KIOCL & MECON, whose 5th alphabet of PAN is 'N' to 'Z'	ITO, WARD-1(3)(5)				
All pensioners of Central/ State Governments including PSUs	ITO, WARD-3(3)(1)	DCIT/ACIT, CIRCLE-3(3)(1)	ADDL/JT. CIT, RANGE-3(3)	PR. CIT/CIT-3	CCIT, B'LURU-1
All employees of SBI, SBM, BOI, BOB, RBI & subsidiaries; Co-op. banks & subsidiaries; Private Banks, Other Banks not specifically covered under AOs of Range-1(3)/3(3)/5(3), B'lore	ITO, WARD-3(3)(2)				
All employees of Canara Bank & subsidiaries, Vijaya Bank, ING Vysya Bank, & Corporation Bank; LIC & other Insurance companies	ITO, WARD-3(3)(3)				
All employees of UAS, Hebbal, & Bengaluru University; all educational & research institutions including IISc & IIM, etc.; hospitals like NIMHANS, etc.	ITO, WARD-3(3)(4)				
All cases of Refunds claimed u/s. 237; & Residual cases	ITO, WARD-3(3)(5)				
Employees of private companies whose name begins with any of the letter of alphabet 'A' to 'E'	ITO, WARD-5(3)(1)				
Employees of private companies whose name begins with any of the letter of alphabet 'F', 'G', 'J', 'K', 'L' & 'M'	ITO, WARD-5(3)(2)	DCIT/ACIT, CIRCLE-5(3)(1)	ADDL/JT. CIT, RANGE-5(3)	PR. CIT/CIT-5	CCIT, B'LURU-2
Employees of private companies whose name begins with any of the letter of alphabet 'H' or 'I'	ITO, WARD-5(3)(3)				
Employees of private companies whose name begins with any of the letter of alphabet 'N' to 'S'	ITO, WARD-5(3)(4)				
Employees of private companies whose name begins with any of the letter of alphabet 'T' to 'Z'	ITO, WARD-5(3)(5)				
Cases having total income of Rs. 20 Lakh and above, will be assessed with respective DCIT/ACIT					

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INCOME TAX DEPARTMENT

PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, KARNATAKA & GOA REGION, BENGALURU

**JURISDICTIONS OF NON-CORPORATE ASSESSEES
IN BENGALURU WITH EFFECT FROM 15TH NOVEMBER, 2014**

AREAS FALLING IN THE PIN CODE/ Principal source of income from	Ward [in Bengaluru]	Circle [in Bengaluru]	Range [in Bengaluru]	CIT Charge	CCIT Region
560001, & 560038	ITO, WARD-1(2)(1)	DCIT/ACIT, CIRCLE-1(2)(1) [with total income Rs. 20 Lakh & above]	ADDL/JT. CIT, RANGE-1(2)	PR. CIT/CIT, B'LURU-1	PR. CCIT, B'LURU
560005, 560043, & 560051	ITO, WARD-1(2)(2)				
560008, 560042, & 560071	ITO, WARD-1(2)(3)				
560033, 560046, & 560084	ITO, WARD-1(2)(4)				
560045, & 560052	ITO, WARD-1(2)(5)				
560020, & 560021	ITO, WARD-2(2)(1)	DCIT/ACIT, CIRCLE-2(2)(1) [with total income Rs. 20 Lakh & above]	ADDL/JT. CIT, RANGE-2(2)	PR. CIT/CIT, B'LURU-2	CCIT, B'LURU-1
560010	ITO, WARD-2(2)(2)				
560003, 560055	ITO, WARD-2(2)(3)				
560053 ['A' to 'M']	ITO, WARD-2(2)(4)				
560053 ['N' to 'Z']	ITO, WARD-2(2)(5)				
Legal profession	ITO, WARD-2(3)(1)	DCIT/ACIT, CIRCLE-2(3)(1) [with total income Rs. 20 Lakh & above]	ADDL/JT. CIT, RANGE-2(3)	PR. CIT/CIT, B'LURU-2	CCIT, B'LURU-1
Profession of accountancy	ITO, WARD-2(3)(2)				
Engineering/Architectural Technical Consultancy/ Interior Decoration/ or any other profession notified u/s. 44AA (1).	ITO, WARD-2(3)(3)				
Medical profession	ITO, WARD-2(3)(4)				
Any activity associated with movies, all types of films, television media, dramatics, performing arts, entertainment and allied industry (including audio or video production, distribution, display, software support, infrastructural support or technical support to the industry), stage shows, operation of cable and radio network, ownership and/or operation of motion picture studios, cinema halls and theatres, and also including cases of artists connected with the aforesaid fields, including video, radio and disc jockeys (including Company cases);	ITO, WARD-2(3)(5)				
560023, 560044, & 560072	ITO, WARD-3(2)(1)	DCIT/ACIT, CIRCLE-3(2)(1) [with total income Rs. 20 Lakh & above]	ADDL/JT. CIT, RANGE-3(2)	PR. CIT/CIT, B'LURU-3	CCIT, B'LURU-1
560040	ITO, WARD-3(2)(2)				
560039, 560056, 560059, 560060, 560074, 560098, & 560104	ITO, WARD-3(2)(3)				
560061, 560062	ITO, WARD-3(2)(4)				
All non-company cases of Ramangar District [excluding PIN CODE Areas assigned to AOs in Bengaluru]	ITO, WARD-1, RAMANAGAR	DCIT/ACIT, CIRCLE-3(2)(1) [with total income Rs. 15 Lakh & above]			
560016, 560036, 560049, & 560077	ITO, WARD-4(2)(1)	DCIT/ACIT, CIRCLE- 4(2)(1) [with total income Rs. 20 Lakh & above]	ADDL/JT. CIT, RANGE-4(2)	PR. CIT/CIT, B'LURU-4	CCIT, B'LURU-1
560007, 560017, 560075, & 560093	ITO, WARD-4(2)(2)				
560037, 560048, & 560067	ITO, WARD-4(2)(3)				
560035, 560066, 560087, 560100, 560103, 562122, & 562114	ITO, WARD-4(2)(4)				

(Signature)

AREAS FALLING IN THE PIN CODE/ Principal source of income from	Ward [in Bengaluru]	Circle [in Bengaluru]	Range [in Bengaluru]	CIT Charge	CCIT Region
All Non-Company cases of Kolar District	ITO, WARD-1, Kolar	DCIT/ACIT, CIRCLE-4(2)(1) [with total income Rs. 15 Lakh & above]	ADDL/JT. CIT, RANGE-4(2)		
560076	ITO, WARD-4(3)(1)	DCIT/ACIT, CIRCLE-4(3)(1) [with total income Rs. 20 Lakh & above]	ADDL/JT. CIT, RANGE-4(3)	PR. CIT/CIT, B'LURU-4	CCIT, B'LURU-1
560034, & 560095	ITO, WARD-4(3)(2)				
560078 [Alphabets 'A' to 'M']	ITO, WARD-4(3)(3)				
560068, & 560102	ITO, WARD-4(3)(4)				
560083, 560099, 560105, 562107, 562125, & 560078 [Alphabets 'N' to 'Z']	ITO, WARD-4(3)(5)				
560002 [Alphabets 'A' to 'L']	ITO, WARD-5(2)(1)	DCIT/ACIT, CIRCLE-5(2)(1) [with total income Rs. 20 Lakh & above]	ADDL/JT. CIT, RANGE-5(2)	PR. CIT/CIT, B'LURU-5	CCIT, B'LURU-2
560002 [Alphabets 'M' to 'Z']	ITO, WARD-5(2)(2)				
560004, & 560009	ITO, WARD-5(2)(3)				
560018, 560019, & 560026	ITO, WARD-5(2)(4)				
560028, & 560050	ITO, WARD-5(2)(5)				
560079	ITO, WARD-6(2)(1)	DCIT/ACIT, CIRCLE-6(2)(1) [with total income Rs. 20 Lakh & above]	ADDL/JT. CIT, RANGE-6(2)	PR. CIT/CIT, B'LURU-6	CCIT, B'LURU-2
560086, & 560096	ITO, WARD-6(2)(2)				
560057, & 560058	ITO, WARD-6(2)(3)				
560006, 560012, 560013, 560014, 560015, 560022, & 560031	ITO, WARD-6(2)(4)				
560073, 560088, 560089, 560090, 560091, 561101, 562111, 562127, 562131, 562132, & 562162	ITO, WARD-6(2)(5)				
560024, & 560032	ITO, WARD-6(3)(1)	DCIT/ACIT, CIRCLE-6(3)(1) [with total income Rs. 20 Lakh & above]	ADDL/JT. CIT, RANGE-6(3)	PR. CIT/CIT, B'LURU-6	CCIT, B'LURU-2
560080, 560092, & 560094	ITO, WARD-6(3)(2)				
560054, 560065, 560097, & 560106	ITO, WARD-6(3)(3)				
560063, 560064, 560101, 560300, 561203, 562110, 562129, 562130, 562135, 562149, 562157, 561204, 561205, & 562163	ITO, WARD-6(3)(4)				
All Non-Company cases of Chikkaballapur District	ITO, WARD-1, Cchikkaballapur				
560011, 560041, & 560069	ITO, WARD-7(2)(1)	DCIT/ACIT, CIRCLE-7(2)(1) [with total income Rs. 20 Lakh & above]	ADDL/JT. CIT, RANGE-7(2)	PR. CIT/CIT, B'LURU-7	CCIT, B'LURU-2
560025, & 560027	ITO, WARD-7(2)(2)				
560029, 560030, 560047	ITO, WARD-7(2)(3)				
560070, 560081, & 560082	ITO, WARD-7(2)(4)				
560085	ITO, WARD-7(2)(5)				

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Office of the
Commissioner of Income-tax (TDS)
Bangalore,
Dated: 15-11-2014

प्रधान मुख्य आयकर आयुक्त का कार्यालय
कर्नाटक एवं गोवा, बंगलूर
- 1 DEC 2014
O/o. Principal Chief Commissioner of
Income Tax
Karnataka & Goa, Bangalore

NOTIFICATION

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

- a) directs that the Additional Commissioners of Income-tax / Joint Commissioners of Income-tax specified in the Schedule - A to C annexed hereto, having their headquarters at the places specified in the Schedule - A to C respectively, shall exercise the powers and perform the functions in respect of such cases or classes of cases specified in the Schedule, of such persons or classes of persons being residents or not ordinarily residents in India as per section 6 of the Income-tax Act, 1961 and as specified in the said Schedule, in such territorial areas specified in the corresponding entries in the said Schedule, in respect of all persons mentioned in the Schedule and all powers and functions mentioned in column (6) of the CBDT's Notification dated 30.10.2014, mentioned above;
- b) authorises the Additional Commissioners of Income-tax / Joint Commissioners of Income-tax specified in the said Schedule - A to C, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such cases or classes of cases specified in the Schedule, of such persons or classes of persons specified in the Schedule, in such territorial areas specified in the corresponding entries in the Schedule - A to C, in respect of all persons mentioned in the Schedule and all powers and functions mentioned in column (6) of the CBDT's Notification dated 30.10.2014, mentioned above;
- c) authorises the Additional Commissioners of Income-tax / Joint Commissioners of Income-tax referred to in clauses (a) and (b) of this notification, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such specified area or persons or classes of persons or cases or classes of cases and powers and functions, in respect of which such Additional Commissioners of Income-tax or Joint Commissioners of Income-tax are authorised by the Commissioner of Income-tax (TDS), Bangalore; and

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

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

SCHEDULE

In the State of Karnataka:--

- (a) 1) All persons who are responsible for deduction of tax at source or collection of tax at source and residing or having principal place of business or having registered office or located in the territorial area of Bangalore Rural and Bangalore Urban Districts, whose name starts with any of the English letter of Alphabet A or B or C or D or E or F or G or H or whose name starts with any numerical or signs; and
- 2) all cases of persons who are responsible for deduction of tax at source or collection of tax at source and residing or having principal place of business or having registered office or located in the territorial area of Ramnagaram, Mysore, Mandya, Hassan, Chikmagalur, Chamarajanagar and Kodagu Districts.
- (b) 1) All persons who are responsible for deduction of tax at source or collection of tax at source and residing or having principal place of business or having registered office or located in the territorial area of Bangalore Rural and Bangalore Urban Districts, whose name starts with any of the English letter of Alphabet I or J or K or L or M or N or O or P or Q; and
- 2) all cases of persons who are responsible for deduction of tax at source or collection of tax at source and residing or having principal place of business or having registered office or located in the territorial area of Kolar, Chickaballapura, Tumkur Districts.
- (c) 1) All persons who are responsible for deduction of tax at source or collection of tax at source and residing or having principal place of business or having registered office or located in the territorial area of Bangalore Rural and Bangalore Urban Districts, whose name starts with any of the English letter of Alphabet R or S or T or U or V or W or X or Y or Z; and
- 2) all other cases coming under the jurisdiction of the Commissioner of Income Tax (TDS), Bangalore, which are not specifically assigned in item (a) or (b) above.

JURISDICTION OF TDS RANGES

SCHEDULE-A

Jurisdiction of TDS Range-1, Bangalore: **Headquarters – Bangalore.**

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

SCHEDULE-B

Jurisdiction of TDS Range-2, Bangalore: **Headquarters – Bangalore.**

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

SCHEDULE-C

Jurisdiction of TDS Range-3, Bangalore: **Headquarters – Bangalore.**

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

SCHEDULE-D

Jurisdiction of Tax Recovery Officer: **Headquarters – Bangalore.**

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

territorial jurisdiction of the Assessing Officers of the Commissioner of Income-tax (TDS), Bangalore, as per the provisions of the respective Direct Tax Acts and Rules there under.

Explanations: -

For the purposes of this Notification :-

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

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

Copy to:

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


(PRAKASH V. TANVASHI)
Income-tax Officer (TDS)(Tech)-I,
For Commissioner of Income-tax (TDS),
Bangalore

5482

प्रधान मुख्य आयकर आयुक्त का कार्यालय
कर्नाटक एवं गोवा, बंगलूर
हस्ताक्षरी अनुभाग
20 NOV 2014 82
O/o. Principal Chief Commissioner of Income Tax
Karnataka & Goa, Bangalore

प्रधान मुख्य आयकर आयुक्त का कार्यालय
कर्नाटक एवं गोवा, बंगलूर
19 NOV 2014
O/o. Principal Chief Commissioner of Income Tax
Karnataka & Goa, Bangalore

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

No.15(5)/CIT(Exemp.)/BENG/Jurisdiction/2014-15

Date : 15/11/2014

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

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

This order shall take effect from 15-11-2014

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

SCHEDULE			
Sr. No.	Designation of Income Tax Authorities (with headquarters)	Territorial Jurisdiction	Cases or classes of cases
(1)	(2)	(3)	(4)
1.	Addl. /Joint Commissioner of Income-tax,	(i) Revenue Districts of Bangalore Urban , Bangalore Rural, Mysore, Hassan, Tumkur,	(i) All cases of persons within the territorial jurisdiction as mentioned in the corresponding entry in Column No.(3) of

	Exemptions Range, Bangalore, Bangalore (Bengaluru)	Kolar, Mandya, Chamrajnagar, Chickballapur, Chickmagalur, Ramanagara and Kodagu in the State of Karnataka	this Schedule and claiming exemption under clauses (21), (22), (22A), (22B), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46) and (47) of section 10, section 11 and section 12 of the Income-tax Act, 1961.
		(ii) All Revenue Districts in the States of Karnataka and Goa.	(ii) All cases of persons within the territorial jurisdiction as mentioned in the corresponding entry in Column No.(3) of this Schedule and claiming exemption u/s 13A and u/s 13B of the Income-tax Act, 1961.
2.	Addl./Joint Commissioner of Income-tax, Exemptions Range, Hubli, Hubli (Hubballi.)	Revenue Districts of Belgaum, Gulbarga, Yadgir, Dakshina Kannada, Uttara Kannada, Dharwad, Davangere, Udupi, Haveri, Shimoga, Gadag, Koppal, Chitradurga, Bijapur, Bagalkot, Raichur, Bidar, Bellary in the State of Karnataka and Revenue Districts of North Goa and South Goa in the State of Goa.	All cases of persons within the territorial jurisdiction as mentioned in the corresponding entry in Column No.(3) of this Schedule and claiming exemption under clauses (21), (22), (22A), (22B), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46) and (47) of section 10, section 11 and section 12 of the Income-tax Act, 1961.
3.	Tax Recovery Officer (Exemptions), Bangalore, Bangalore (Bengaluru)	(i) All the Revenue Districts in the States of Karnataka & Goa	(i) All cases of persons within the territorial jurisdiction as mentioned in the corresponding entry in Column No.(3) of this Schedule and claiming exemption under clauses (21), (22), (22A), (22B), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46) and (47) of section 10, section 11 and section 12 of the Income-tax Act, 1961.

	(ii) All the Revenue Districts in the States of Karnataka & Goa	(ii) All cases of persons within the territorial jurisdiction as mentioned in the corresponding entry in Column No.(3) of this Schedule and claiming exemption u/s 13A and u/s 13B of the Income-tax Act, 1961.
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This order shall take effect from 15-11-2014.

Sd/-

[K.KRISHNA RAO]

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

Copy to:

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



(SUDHA S. PRASAD)
Income Tax Officer (HQ)

O/o Commissioner of Income-tax (Exemptions),
Bengaluru.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II, SECTION 3, SUB-SECTION (ii)]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
Department of Revenue
(CENTRAL BOARD OF DIRECT TAXES)
(Income-tax)

NOTIFICATION

New Delhi, dated the 12th November, 2014.

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

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

"All cases assigned under section 127 of the Income-tax Act, 1961 (43 of 1961) and which are presently under the jurisdiction of Chief Commissioner of Income-tax, Bangalore -1 (*other than the districts of Ramanagar, Kolar, Mysore, Chamarajanagar, Mandya, Hassan, Chikkamagalur, and Kodagu*) and Chief Commissioner of Income-tax, Bangalore -2 (*other than the districts of Chikkaballapur, Tumkur, Davanagere, Shimoga, Haveri, Chitradurga, Gulbarga, Bidar, Raichur, Yadgir, Bellary and Koppal*); Principal Commissioner of Income-tax/Commissioner of Income-tax, Bangalore-1; Commissioner of Income-tax (TDS), Bangalore (*other than the districts of Kolar, Chikkaballapur, Ramanagar, Mysore, Mandya, Hassan, Tumkur, Chikkamagalur, Chamarajanagar and Kodagu*); Principal Commissioner/ Commissioner of Income-tax (Central), Bangalore; and Commissioner of Income-tax (International Taxation), Bangalore";

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

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

- (iii) in the notification number S.O. 739(E), dated the 27th March, 2008, published in the Gazette of India (Extraordinary), Part II, Section 3, Sub-section (ii), in the Schedule, in column (4), for the portion beginning with the words "All cases assigned" and ending with the words in brackets "and Director of Income-tax (International Taxation)", the following shall be substituted, namely:-

"All cases assigned under section 127 of the Income-tax Act, 1961 (43 of 1961) and which are presently under the jurisdiction of Chief Commissioner(s) of Income Tax, Mumbai-1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11; Chief Commissioner of Income Tax (TDS), Mumbai; Chief Commissioner(s) of Income Tax-Central-1 & Central-2, Mumbai and Commissioner(s) of Income-tax (International Taxation)-1 to 4, Mumbai";

- (iv) in the notification number S.O. 1217(E), dated the 26th May, 2008, published in the Gazette of India (Extraordinary), Part II, Section 3, sub-section (ii), in the Schedule, in column (4), for the portion beginning with the words "All cases assigned" and ending with the words "Director of Income-tax (International Taxation), Delhi", the following shall be substituted, namely:-

"All cases assigned under section 127 of the Income-tax Act, 1961 (43 of 1961) and which are presently under the jurisdiction of Chief Commissioner(s) of Income-tax, Delhi-1, 2, 3, 4, 5, 6, 7, 8, 9; Chief Commissioner of Income Tax (TDS), Delhi, Chief Commissioner of Income-tax (Central), Delhi, Commissioner(s) of Income-tax (International Taxation)-1 to 3, Delhi";

- (v) in the notification number S.O. 3249(E), dated the 25th October, 2013, published in the Gazette of India (Extraordinary), Part II, Section 3, Sub-section (ii), in the Schedule, in column (4), for the portion beginning with the words "All cases assigned" and ending with the words "Director of Income-tax (International Taxation), Kolkata", the following shall be substituted, namely:-

"Chief Commissioner of Income-tax, Kolkata-1 (*other than the Asansol Sub-division of the District of Burdwan, the District of Purulia and the Union Territory of Andaman and Nicobar Islands*); Chief Commissioner of Income-tax, Kolkata - 2 (*other than the District of Purba (East) Medinipur*); Chief Commissioner of Income-tax, Kolkata-3, Chief Commissioner of Income-tax, Kolkata-4 (*other than the District of Hooghly*); Chief Commissioner of Income-tax, Kolkata-5 (*other than the Districts of Nadia and Murshidabad*); Chief Commissioner of Income-tax, Kolkata-6 (*other than the state of Sikkim and other than the Districts of Darjeeling, Malda, Uttar (North) Dinajpur, Dakshin (South) Dinajpur, Jalpaiguri, Coochbehar and Alipurduar*); Chief Commissioner of Income-tax, Kolkata-7 [*other than the districts of Paschim (West) Medinipur, Burdwan (excluding Asansol Sub-division), Bankura and Birbhum*); Commissioner of Income-tax (TDS), Kolkata [*other than the Districts of Hooghly, Nadia, Murshidabad, Purba (East) Medinipur and Paschim (West) Medinipur in the State of West Bengal and the Union Territory of Andaman and Nicobar Islands*]; Principal Commissioner/ Commissioner of Income-tax (Central)-1, Kolkata; Principal Commissioner/Commissioner of Income-tax (Central)-2, Kolkata; and Commissioner of Income-tax (International Taxation and Transfer Pricing), Kolkata [*other than Transfer Pricing matters*]".

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

[Notification No. 62/2014. F. No. 187/19/2014 (ITA.I)]

DEEPSHIKHA SHARMA
Director to the Government of India

To
The Manager
Government of India Press
Ring Road, Mayapuri Industrial Area (Near Rajouri Garden), New Delhi.

5582

प्रधान मुख्य आयकर आयुक्त का कार्यालय
कर्नाटक एवं गोवा, बेंगलूर
तकनीकी अनुभाग
26 NOV 2014 209
O/o. Principal Chief Commissioner of Income Tax
Karnataka & Goa, Bangalore
TECHNICAL SECTION

प्रधान मुख्य आयकर आयुक्त का कार्यालय
कर्नाटक एवं गोवा, बेंगलूर
25 NOV 2014
O/o. Principal Chief Commissioner of
Income Tax
Karnataka & Goa, Bangalore

F.No.53/CIT/MYS/Jurisdiction/2014-15

Office of the

Commissioner of Income-tax, Mysuru

Dated: 15-11-2014

NOTIFICATION

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

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

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

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

SCHEDULE

In the State of Karnataka:--

- (a) all cases of persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956, having their registered office or principal place of business within the territorial areas falling in Mysuru, Chamarajanagar, Mandya, Hassan, Chikkamagaluru, and Kodagu Revenue Districts;
- (b) all cases of persons being individuals, being managing director or director or manager or secretary in the companies mentioned in item (a) above and residing within the territorial areas falling in Mysuru, Chamarajanagar, Mandya, Hassan, Chikkamagaluru, and Kodagu Revenue Districts;
- (c) all cases of persons other than companies, deriving income from sources other than income from business or profession and residing within the city or urban agglomeration areas of Mysuru, Chamarajanagar, Mandya, Hassan, Chikkamagaluru, and Kodagu Revenue Districts;
- (d) all cases of persons other than companies, deriving income from business or profession and having principal place of business within the city or urban agglomeration areas of Mysuru, Chamarajanagar, Mandya, Hassan, Chikkamagaluru, and Kodagu Revenue Districts;

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

JURISDICTION OF RANGES

SCHEDULE-A

Jurisdiction of Range-1, Mysuru

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

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

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

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

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

SCHEDULE-B

Jurisdiction of Range-2, Mysuru:

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

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

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

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

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

SCHEDULE-C**Jurisdiction of Hassan Range, Hassan:**

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

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

SCHEDULE-D**Jurisdiction of Tax Recovery Officer, Mysuru:**

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



(M TIRUMALA KUMAR)

Commissioner of Income-tax, Mysuru.

Copy for information to:

1. The Principal Chief Commissioner of Income Tax, Karnataka & Goa, Bengaluru.
2. The Chief Commissioner of Income Tax-1, Bengaluru.
3. The Chief Commissioner of Income Tax-2, Bengaluru.
4. The Chief Commissioner of Income Tax-TDS Bengaluru.
5. The Chief Commissioner of Income Tax (International Taxation), South Zone, Bengaluru.

6. The Chief Commissioner of Income Tax, Panaji
7. The Director General of Income Tax(Inv.), Bengaluru.
8. The Commissioner of Income Tax-1/2/3/4/5/6/7, Bengaluru.
9. The Commissioner of Income Tax,
Belgavi/Panaji/Mangaluru/Hubballi/Gulbarga/Davanagere
10. The Commissioner of Income Tax (Admn. & Co) / (Judicial) / (Exemptions) / (LTU) /
(Audit)/(TP-1)/(TP-2)/(International Taxation)/(ITAT)-1/II/III/CPC, Bengaluru.
11. The Director of Income Tax (Inv.), Bengaluru/Panaji/(Intelligence), Bengaluru;
12. The Commissioner of Income-tax(Appeals), Mysuru; and
13. All the Range Heads under Mysuru Charge.



(M TIRUMALA KUMAR)

Commissioner of Income-tax, Mysuru.



5376

प्रधान मुख्य आयकर आयुक्त का कार्यालय
कर्नाटक एवं गोवा, बेंगलूर
तकनीकी अनुभाग
18 NOV 2014 37
O/o. Principal Chief Commissioner of Income Tax
Karnataka & Goa, Bangalore
TECHNICAL SECTION

प्रधान मुख्य आयकर आयुक्त का कार्यालय
कर्नाटक एवं गोवा, बेंगलूर
17 NOV 2014
O/o. Principal Chief Commissioner of
Income Tax
Karnataka & Goa, Bangalore

OFFICE OF THE
PRINCIPAL COMMISSIONER / COMMISSIONER OF INCOME-TAX
284/1, PARK VIEW BUILDING, 4th MAIN, P.J. EXTENSION,
DAVANGERE-577 002.

F.No.7/Pr. CIT/CIT/DVG/Jurisdiction/2014-15

15th November, 2014

NOTIFICATION

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

- Directs that the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax specified in Schedule-A to C annexed hereto, having their headquarters at the places specified in the said Schedule-A to C respectively, shall exercise the powers and perform the functions in respect of such cases or classes of cases specified in the Schedule, of such persons or classes of persons being residents or not ordinarily residents in India as per section 6 of the Income-tax Act, 1961 and as specified in the said Schedule, in such territorial areas specified in the corresponding entries in Schedule-A to C, in respect of all incomes or classes of incomes thereof;
- Authorises the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax specified in the said Schedule-A to C, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such cases or classes of cases specified in the said Schedule-A to C of such persons or classes of persons specified in the Schedule, in such territorial areas specified in the corresponding entries in Schedule-A to C, in respect of all incomes or classes of income thereof;
- Authorises the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax referred to in clauses (a) and (b) of this notification, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such specified area



[Handwritten signature]

or persons or classes of persons or incomes or classes of incomes or cases or classes of cases, in respect of which such Additional Commissioners of Income-tax or Joint Commissioners of Income-tax are authorised by the Principal Commissioner/ Commissioner of Income-tax, Davangere; and

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

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

SCHEDULE-I

In the State of Karnataka:--

- (a) all cases of persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956, having their registered office or principal place of business in the Davangere, Shimoga, Haveri & Chitradurga Districts.
- (b) all cases of persons being individuals, being managing director or director or manager or secretary in the companies mentioned in item (a) above and residing within the territorial area of Davangere, Shimoga, Haveri & Chitradurga Districts;
- (c) all cases of persons other than companies, deriving income from sources other than income from business or profession and residing within the territorial area of Davangere, Shimoga, Haveri & Chitradurga Districts, excluding cases of charitable and religious trusts/organizations/assesseees claiming exemption under sections 10(23C), 11, 12, etc.
- (d) all cases of persons other than companies, deriving income from business or profession and having principal place of business within the territorial area of Davangere, Shimoga, Haveri & Chitradurga Districts;



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

JURISDICTION OF RANGES

SCHEDULE-A

Jurisdiction of Range-1, Davangere

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

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

SCHEDULE-B

Jurisdiction of Range-2, Davangere:

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

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



SCHEDULE-C

Jurisdiction of Shimoga Range

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

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

SCHEDULE-D

Jurisdiction of Tax Recovery Officer, Davangere

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

Explanations: -

For the purposes of this Notification :-

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



- (d) In the case of companies registered under the Companies Act, 2013 or under the Companies Act, 1956, the place where their registered office or principal place of business is located.
- (2) The "return of income" means :-
- (a) where the assessment of only one assessment year is pending on 1st April, 2014 or on 1st April of the subsequent assessment year, the return of the said assessment year;
- (b) where the assessments of more than one assessment years are pending as on 1st April, 2014 or on 1st April of the subsequent assessment year, the return showing the highest total income or loss among returns of the pending assessment years;
- (c) where no assessment is pending on 1st April, 2014 or on 1st April of subsequent assessment year, the return of the latest assessment year for which the assessment has been made.
- (3) The "alphabet" means:
- (a) the fifth character of the PAN;
- (b) the second letter in the "alphabet" means the second letter appearing in the name of the assessee;
- (c) in cases of companies whose name begins with any of the numerical(s) (hereinafter "numeric companies"), the Principal Commissioner/ Commissioner of Income-tax who exercise the powers and perform the functions in respect of companies whose name begins with the alphabet which is same as that of the first alphabet of the number name of the numeric companies, shall exercise the powers and perform the functions in respect of those numeric companies.



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

Sd/-

(S. RADHAKRISHNA)

Principal Commissioner of Income-tax/
Commissioner of Income-tax, Davangere.

Copy for information to:

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



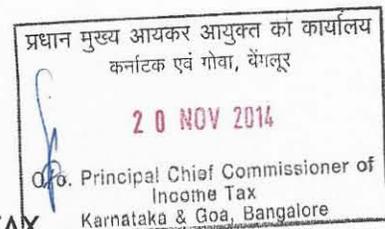
[Handwritten Signature]

(P S SRIDHAR)

Income Tax Officer(Tech.)

For Principal Commissioner of Income-tax/
Commissioner of Income-tax, Davangere.

5494



OFFICE OF THE COMMISSIONER OF INCOME TAX
AAYAKAR BHAVAN SEDAM ROAD, GULBARGA - 585105.
Direct: 08472-260370 Fax:08472-260394.

F.No.125/ CIT/Gulbarga/Jurisdiction/2014-15

Dated 15th November 2014

NOTIFICATION

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

- a) directs that the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax specified in Schedule-A to D annexed hereto, having their headquarters at the places specified in the said Schedule-A to D respectively, shall exercise the powers and perform the functions in respect of such cases or classes of cases specified in the Schedule, of such persons or classes of persons being residents or not ordinarily residents in India as per section 6 of the Income-tax Act, 1961 and as specified in the said Schedule, in such territorial areas specified in the corresponding entries in Schedule-A to D, in respect of all incomes or classes of incomes thereof;
- b) authorises the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax specified in the said Schedule-A to D, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such cases or classes of cases specified in the said Schedule-A to D, of such persons or classes of persons specified in the Schedule, in such territorial areas specified in the corresponding entries in Schedule-A to D, in respect of all incomes or classes of income thereof;



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

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

SCHEDULE

In the State of Karnataka:--

- (a) all cases of companies, other than the cases falling under the jurisdiction of Commissioner of Income-tax(Exemption)registered under the Companies Act, 2013 or under any previous company law and having its registered office or principal place of business in the Ballari(Bellary), Bidar, Gulbarga(Gulbarga(Kalaburagi)), Koppal, Raichur, and Yadgir Revenue Districts,
- (b) all cases of individuals being managing director or director or manager or secretary in the companies mentioned in item (a) above and residing within the territorial areas of the Bellary, Bidar, Gulbarga(Gulbarga(Kalaburagi)), Koppal, Raichur, and Yadgir Revenue Districts.



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

JURISDICTION OF RANGES

SCHEDULE-A

JURISDICTION OF SPECIAL RANGE, BELLARY(BALLARI)

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

SCHEDULE-B

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

The Additional Commissioner of Income-tax/Joint Commissioner of Income-tax shall exercise concurrent jurisdiction with all the Assessing Officers of the Range,



subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax/ Chief Commissioner of Income-tax /Principal Commissioner/ Commissioner of Income-tax in respect of the following:-

All cases mentioned in item (a), (b), (c) and (d) of the above Schedule in respect of cases falling in the territorial areas of Ballari(Bellary) and Koppal Revenue Districts.

SCHEDULE-C

JURISDICTION OF GULBARGA(KALABURAGI) RANGE, GULBARGA (KALABURAGI)

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

All cases mentioned in item (a), (b), (c) and (d) of the above Schedule in respect of cases falling in the territorial areas of Bidar, Gulbarga(Gulbarga(Kalaburagi)), and Yadgir Revenue Districts.

SCHEDULE-D

JURISDICTION OF RAICHUR RANGE, RAICHUR:

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

All cases mentioned in item (a), (b), (c), and (d) of the above Schedule in respect of cases falling in the territorial areas of Raichur Revenue District.

SCHEDULE-E

JURISDICTION OF TAX RECOVERY OFFICER, GULBARGA(KALABURAGI):

The Tax Recovery Officer Gulbarga(Kalaburagi) will exercise powers of collection and recovery of all amounts due under all Direct Tax enactments from persons within the jurisdiction of the Assessing Officers of the Principal Commissioner/Commissioner of Income-tax, Gulbarga(Gulbarga(Kalaburagi)) or in



respect of properties situated within the territorial jurisdiction of the Assessing Officers of the Principal Commissioner/Commissioner of Income-tax, Gulbarga(Kalaburagi) as per the provisions of the respective Direct Tax Acts and Rules there under.

EXPLANATIONS: -

For the purposes of this Notification :-

- (1) “residing” means:-
 - (a) in case of an individual, the place of residence, unless otherwise provided in this Notification;
 - (b) in the case of an Hindu Undivided Family, the place of residence of the Karta; and
 - (c) in the case of a firm or an association of persons or a body of individual or a local authority and all other artificial juridical persons other than companies, the place where the head office is located.
- (2) The “return of income” means :-
 - (a) where the assessment of only one assessment year is pending on 1st April, 2014 or on 1st April of the subsequent assessment year, the return of the said assessment year;
 - (b) where the assessments of more than one assessment years are pending as on 1st April, 2014 or on 1st April of the subsequent assessment year, the return showing the highest total income or loss among returns of the pending assessment years;
 - (c) where no assessment is pending on 1st April, 2014 or on 1st April of subsequent assessment year, the return of the latest assessment year for which the assessment has been made.
- (3) The “alphabet” means:
 - (a) the fifth character of the PAN or first letter appearing in the name of the assessee where no PAN exists
- (4) This notification is issued by the Income-tax authority as “Commissioner of Income-tax, Gulbarga(Kalaburagi)”. The designation is to be understood as Principal Commissioner of Income-tax or Commissioner of Income-tax. Therefore, “Principal Commissioner/ Commissioner of Income-tax,



Gulbarga(Kalaburagi)” refers to an income tax authority, which could either be Principal Commissioner of Income-tax, Gulbarga(Kalaburagi), or Commissioner of Income-tax, Gulbarga(Kalaburagi).

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

Sd/-

(K.GANESAN)

Commissioner of Income-tax,
Gulbarga (Kalaburagi).

Copy for information to:

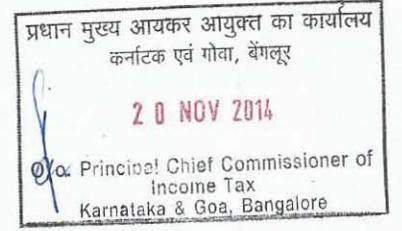
1. The Principal Chief Commissioner of Income-tax, Karnataka & Goa, Bengaluru;
2. The Chief Commissioner of Income-tax-1/2, Bengaluru/ Panaji;
3. The Chief Commissioner of Income-tax (TDS), Bengaluru;
4. The Director General of Income-tax (Inv.), Bengaluru
5. The Principal Commissioner/ Commissioner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



(G.T.SHASHI)

Income-tax Officer (Tech)
Commissioner of Income-tax,
Gulbarga (Kalaburagi).

5490



GOVERNMENT OF INDIA

आयकर आयुक्त का कार्यालय

Office of the Commissioner of Income Tax

आयकर भवन, प्लॉट सं.5 ई डी सी कॉम्प्लेक्स, पाटो प्लाजा, पणजी-गोवा 403001

Aayakar Bhavan, Plot No.5, EDC Complex, Patto Plaza, Panaji-Goa 403001

दूरवाणी/Phone: 0832-2438461

फैक्स नं./Fax: 0832-2438460

F. No.02/CIT/Panaji/120/Jurisdiction/2014-15

Dated: 15.11.2014

NOTIFICATION

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

- directs that the Additional Commissioners of Income Tax or Joint Commissioners of Income Tax specified in Schedule - A to D annexed hereto, having their headquarters at the places specified in the said Schedule - A to D respectively, shall exercise the powers and perform the functions in respect of such cases or classes of cases specified in the Schedule, of such persons or classes of persons being residents or not ordinarily residents in India as per Section 6 of the Income-tax Act, 1961 and as specified in the said Schedule, in such territorial areas specified in the corresponding entries in Schedule - A to D, in respect of all incomes or classes of incomes thereof;
- authorizes the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax specified in the said Schedule - A to D, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such cases or classes of cases specified in the said Schedule - A to D, of such persons or classes of persons specified in the Schedule, in such territorial areas specified in the corresponding entries in Schedule - A to D, in respect of all incomes or classes of income thereof;

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

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

SCHEDULE

In the State of Goa:--

- (a) all cases of persons other than companies and other than the cases falling under the jurisdiction of Commissioner of Income Tax(Exemption), deriving income from sources other than income from business or profession and residing within the territorial areas falling in the State of Goa,
- (b) all cases of persons other than companies and other than the cases falling under the jurisdiction of Commissioner of Income Tax(Exemption), deriving income from business or profession and whose principal place of business or profession is within the territorial areas falling in the State of Goa,
- (c) all cases of persons being companies and other than the cases falling under the jurisdiction of Commissioner of Income Tax(Exemption), registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the State of Goa.
- (d) all cases of persons being individuals, being managing director or director or manager or secretary in the companies mentioned in item (c) above and residing within the territorial areas of the State of Goa,

JURISDICTION OF RANGES

SCHEDULE - A

JURISDICTION OF SPECIAL RANGE, PANAJI

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

SCHEDULE-B

JURISDICTION OF RANGE - 1, PANAJI

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

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

SCHEDULE-C**JURISDICTION OF RANGE - 2, PANAJI**

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

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

SCHEDULE-D**JURISDICTION OF MARGAO RANGE, MARGAO**

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

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

SCHEDULE - E**JURISDICTION OF TAX RECOVERY OFFICER, PANAJI**

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

the Principal Commissioner/ Commissioner of Income-tax, Panaji as per the provisions of the respective Direct Tax Acts and Rules there under.

Explanations:-

For the purposes of this Notification :-

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

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

- (3) The "alphabet" means:
 - (a) the fifth character of the PAN;
 - (b) the second letter in the "alphabet" means the second letter appearing in the name of the assessee;

 - © in cases of companies whose name begins with any of the numerical(s) (hereinafter "numeric companies"), the Principal Commissioner/ Commissioner of Income-tax who exercise the powers and perform the functions in respect of companies whose name begins with the alphabet which is same as that of the first alphabet of the number name of the numeric companies, shall exercise the powers and perform the functions

in respect of those numeric companies.

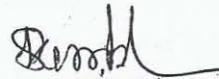
- (4) This notification is issued by the Income-tax authority as "Principal Commissioner/ Commissioner of Income-tax, Panaji". The designation is to be understood as Principal Commissioner of Income-tax or Commissioner of Income-tax. Therefore, "Principal Commissioner/ Commissioner of Income-tax, Panaji"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

Sd/-

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

Copy for information to:

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



(S.K. KAMBLE)

Income-tax Officer (Technical)
For Commissioner of Income-tax,
Panaji

F.No. 1 (CIT(TDS)/Panaji/Jurisdiction/14-15.

5542

F.No. 1/CIT(TDS)/Panaji/Jurisdiction/2014-15

प्रधान मुख्य आयकर अधिकारी का कार्यालय
कर्नाटक एवं गोवा, बेंगलूर
24 NOV 2014
O/o. Principal Chief Commissioner of
Income Tax
Karnataka & Goa, Bangalore

प्रधान मुख्य आयकर अधिकारी का कार्यालय
कर्नाटक एवं गोवा, बेंगलूर
बकरीकी कनुभाग 186
25 NOV 2014
Office of the Principal Chief Commissioner of Income Tax
Karnataka & Goa, Bangalore
Commissioner of Income-tax (TDS), Panaji

Office of the Principal Chief Commissioner of Income Tax
Karnataka & Goa, Bangalore
Commissioner of Income-tax (TDS), Panaji
Dated: 15-11-2014

NOTIFICATION

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

- a) directs that the Additional Commissioners of Income-tax / Joint Commissioners of Income-tax specified in the Schedule - A to B annexed hereto, having their headquarters at the places specified in the Schedule - A to B respectively, shall exercise the powers and perform the functions in respect of such cases or classes of cases specified in the Schedule, of such persons or classes of persons being residents or not ordinarily residents in India as per section 6 of the Income-tax Act, 1961 and as specified in the said Schedule, in such territorial areas specified in the corresponding entries in the Schedule, in respect of all persons mentioned in the Schedule and all powers and functions mentioned in column (6) of the CBDT's Notification dated 30.10.2014, mentioned above;
- b) authorises the Additional Commissioners of Income-tax / Joint Commissioners of Income-tax specified in the said Schedule - A to B, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such cases or classes of cases specified in the Schedule, of such persons or classes of persons specified in the Schedule, in such territorial areas specified in the corresponding entries in the Schedule - A to B, in respect of all persons mentioned in the Schedule and all powers and functions mentioned in column (6) of the CBDT's Notification dated 30.10.2014, mentioned above;
- c) authorises the Additional Commissioners of Income-tax / Joint Commissioners of Income-tax referred to in clauses (a) and (b) of this notification, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such specified area or persons or classes of persons or cases or classes of cases and powers and functions, in respect of which such Additional Commissioners of Income-tax or Joint Commissioners of Income-tax are authorised by the Commissioner of Income-tax (TDS), Panaji; and

- d) directs that the Tax Recovery Officer (TDS) specified in Schedule-C annexed hereto, having headquarter at the place specified in the said Schedule-C, shall exercise the powers and perform the functions of Tax Recovery Officer in respect of such cases or classes of cases specified in the Schedule, of such persons or classes of persons being residents or not ordinarily residents in India as per section 6 of the Income-tax Act, 1961 and as specified in the said Schedule, in such territorial areas specified in the Schedule, in respect of all persons coming under the jurisdiction of the Commissioner of Income-tax (TDS), Panaji.
- (2) This notification shall come into force with effect from the 15th day of November, 2014.

SCHEDULE

- (a) All cases of persons who are responsible for deduction of tax at source or collection of tax at source and residing or having principal place of business or having registered office or located in the territorial area of State of Goa and Belgaum, Bijapur, Bagalkot, Uttara Kannada (Karwar), Udupi and Dakshina Kannada (Mangalore) Districts of Karnataka State except areas falling in the territorial jurisdiction of Sirsi, Haliyal, Yallapur, Siddapura and Mudngod Taluks of Uttara Kannada (Karwar) District.
- (b) 1) All cases of persons who are responsible for deduction of tax at source or collection of tax at source and residing or having principal place of business or having registered office or located in the territorial area of Bidar, Gulbarga, Yadagiri, Raichur, Koppal, Bellary, Gadag, Dharwad, Haveri, Shimoga, Davangere and Chitradurga Districts and areas falling in the territorial jurisdiction of Sirsi, Haliyal, Yallapur, Siddapura and Mudngod Taluks of Uttara Kannada (Karwar) District; and
- 2) all other cases coming under the jurisdiction of the Commissioner of Income Tax (TDS), Panaji, which are not specifically assigned in Schedule (a) above.

JURISDICTION OF TDS RANGES

SCHEDULE-A

Jurisdiction of TDS Range, Panaji:

Headquarters: Panaji.

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

SCHEDULE-B

Jurisdiction of TDS Range, Hubli:

Headquarters: Hubli

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

SCHEDULE-C

Jurisdiction of Tax Recovery Officer:

Headquarters Panaji

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

Explanations: -

For the purposes of this Notification :-

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



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

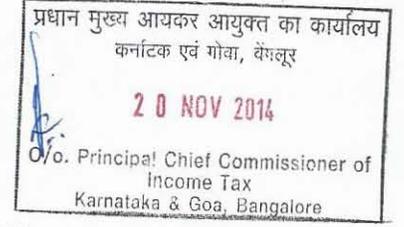
Copy for information to:

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



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

5500



OFFICE OF THE COMMISSIONER OF INCOME TAX
C.R.BUILDING, NAVANAGAR, HUBLI – 580 025.
Tel : 0836-2323159 / Fax : 0836-2223122

F No.127/CIT-HBL/2014-15 / 399

Dated 15th November 2014.

NOTIFICATION

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

- a) directs that the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax specified in Schedule-A to C annexed hereto, having their headquarters at the places specified in the said Schedule-A to C respectively, shall exercise the powers and perform the functions in respect of such cases or classes of cases specified in the Schedule, of such persons or classes of persons being residents or not ordinarily residents in India as per section 6 of the Income-tax Act, 1961 and as specified in the said Schedule-A to C, in respect of all incomes or classes of incomes thereof;
- b) authorises the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax specified in the said Schedule-A to C, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such cases or classes of cases specified in the said Schedule-A to C, of such persons or classes of persons specified in the Schedule, in such territorial areas specified in the corresponding entries in Schedule-A to C, in respect of all incomes or classes of income thereof;

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

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

SCHEDULE

In the State of Karnataka:--

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

- (b) all cases of persons other than companies, and other than the cases falling under the jurisdiction of Commissioner of Income-tax (Exemption), deriving income from business or profession and whose principal place of business or profession is within the territorial areas falling in the Dharwad and Gadag Revenue Districts, and Sirsi, Haliyal, Yellapur, Siddapura, and Mundgod Talukas of Uttara Kannada (Karwar) Revenue District,
- (c) all cases of companies, other than the cases falling under the jurisdiction of Commissioner of Income-tax (Exemption), registered under the Companies Act, 2013 or under any previous company law and having its registered office or principal place of business in the areas of Dharwad and Gadag Revenue Districts, and Sirsi, Haliyal, Yellapur, Siddapura, and Mundgod Taluks of Uttara Kannada (Karwar) Revenue District,
- (d) all cases of individuals being managing director or director or manager or secretary in the companies mentioned in item (c) above and residing within the territorial areas of the Dharwad and Gadag Revenue Districts, and Sirsi, Haliyal, Yellapur, Siddapura, and Mundgod Talukas of Uttara Kannada (Karwar) Revenue District.

JURISDICTION OF RANGES

SCHEDULE-A

JURISDICTION OF RANGE-1, HUBLI.

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

All cases mentioned in item (a), (b), (c) and (d) of the above Schedule in respect of cases falling in the territorial areas of Hubli, Kalaghatagi, Navalgund, Kundagol

Revenue Talukas of Dharwad Revenue District; and Sirsi, Yellapur, Siddapura, and Mundgod Talukas of Uttara Kannada (Karwar) Revenue District.

SCHEDULE-B
JURISDICTION OF RANGE-2, HUBLI.

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

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

SCHEDULE-C
JURISDICTION OF RANGE-3, HUBLI.

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

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

SCHEDULE-D
JURISDICTION OF TAX RECOVERY OFFICER, HUBLI.

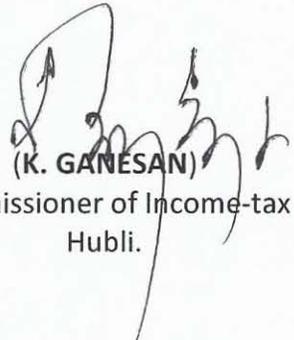
The Tax Recovery Officer, Hubli will exercise powers of collection and recovery of all amounts due under all Direct Tax enactments from persons within the jurisdiction of the Assessing Officers of the Principal Commissioner of Income-tax / Commissioner of Income-tax, Hubli or in respect of properties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

EXPLANATIONS :-

For the purposes of this Notification :-

- (1) "residing" means:-
 - (a) in case of an individual, the place of residence, unless otherwise provided in this Notification;
 - (b) in the case of an Hindu Undivided Family, the place of residence of the Karta; and
 - (c) in the case of a firm or an association of persons or a body of individual or a local authority and all other artificial juridical persons other than companies, the place where the head office is located.
- (2) The "return of income" means :-
 - (a) where the assessment of only one assessment year is pending on 1st April, 2014 or on 1st April of the subsequent assessment year, the return of the said assessment year;
 - (b) where the assessments of more than one assessment years are pending as on 1st April, 2014 or on 1st April of the subsequent assessment year, the return showing the highest total income or loss among returns of the pending assessment years;
 - (c) where no assessment is pending on 1st April, 2014 or on 1st April of subsequent assessment year, the return of the latest assessment year for which the assessment has been made.
- (3) The "alphabet" means:
 - (a) the fifth character of the PAN or first letter appearing in the name of the assessee where no PAN exists.
- (4) This notification is issued by the Income-tax authority as "Commissioner of Income-tax, Hubli". The designation is to be understood as Principal Commissioner of Income-tax or Commissioner of Income-tax. Therefore, "Principal Commissioner / Commissioner of Income-tax, Hubli" refers to an Income-tax authority, which could either be Principal Commissioner of Income-tax, Hubli or Commissioner of Income-tax, Hubli.

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


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

Copy for information to:

- ✓ 1. The Principal Chief Commissioner of Income-tax, Karnataka and Goa, Bangalore.
2. The Chief Commissioner of Income-tax, Panaji.
3. The Chief Commissioner of Income-tax-1/2, Bangalore.
4. The Chief Commissioner of Income-tax, (TDS), Bangalore.
5. The Director General of Income-tax (Inv.), Bangalore.
6. The Principal Commissioner of Income-tax-1/2/3/4/5/6/7, Bangalore.
7. The Principal Commissioner of Income-tax (Central), Bangalore.
8. The Commissioner of Income-tax (Admn. and CO)/(Judicial)/(Exemption)/(LTU)/(Audit)/ (TP)/ (International Taxation)/(ITAT)-I/II/III/CPC, Bangalore, ITAT, Panaji.
9. The Principal Commissioner of Income-tax, Belgaum/Panaji/Mangalore/Gulbarga/ Davanagere/Mysore.
10. All the Range Heads in Principal Commissioner / Commissioner of Income tax, Hubli charge.
11. ICAI, Hubli Chapter, Kusugal Road, Hubli / Tax Bar Association, Hubli/Notice Board.

5337

प्रधान मुख्य आयकर आयुक्त का कार्यालय
 कर्नाटक एवं गोवा, बंगलूर
 तकनीकी अनुभाग
 18 NOV 2014 36
 O/o. Principal Chief Commissioner of Income Tax.
 Karnataka & Goa, Bangalore
 TECHNICAL SECTION

प्रधान मुख्य आयकर आयुक्त का कार्यालय
 कर्नाटक एवं गोवा, बंगलूर
 17 NOV 2014
 O/o. Principal Chief Commissioner of
 Income Tax
 Karnataka & Goa, Bangalore

F.No.J-1/Pr.CIT/CIT/MNG/Jurisdiction/2014-15

Office of the
 Principal Commissioner /
 Commissioner of Income-tax, Mangaluru.
 Dated: 15-11-2014

NOTIFICATION

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

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

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

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

SCHEDULE

In the State of Karnataka:-

- (a) all cases of persons other than companies, deriving income from sources other than income from business or profession and residing within the territorial areas falling in the Dakshina Kannada, Udipi and Uttara Kannada (excluding Haliyal, Mundgod, Siddapura, Sirsi, and Yellapur Talukas) Districts,
- (b) all cases of persons other than companies, deriving income from business or profession and having principal place of business or profession within the territorial areas falling in the Dakshina Kannada, Udipi and Uttara Kannada (excluding Haliyal, Mundgod, Siddapura, Sirsi, and Yellapur Talukas) Districts,
- (c) all cases of persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956, having their registered office or principal place of business in the areas falling in the Dakshina Kannada, Udipi and Uttara Kannada (excluding Haliyal, Mundgod, Siddapura, Sirsi, and Yellapur Talukas) Districts,
- (d) all cases of persons being individuals being managing director or director or manager or secretary in the companies mentioned in item (c) above and residing within the territorial areas of the Dakshina Kannada, Udipi and Uttara Kannada (excluding Haliyal, Mundgod, Siddapura, Sirsi, and Yellapur Talukas) Districts,

JURISDICTION OF RANGES

SCHEDULE-A

Jurisdiction of Special Range, Mangaluru

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

SCHEDULE-B

Jurisdiction of Range-1, Mangaluru

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

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

SCHEDULE-C

Jurisdiction of Range-2, Mangaluru

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

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

SCHEDULE-D

Jurisdiction of Udupi Range, Udupi

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

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

SCHEDULE-E

Jurisdiction of Tax Recovery Officer, Mangaluru

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

Explanations: -

For the purposes of this Notification :-

- (1) "residing" means:-
 - (a) in case of an individual, the place of residence, unless otherwise provided in this Notification;
 - (b) in the case of an Hindu Undivided Family, the place of residence of the Karta; and
 - (c) in the case of a firm or an association of persons or a body of individual or a local authority and all other artificial juridical persons other than companies, the place where the head office is located.
- (2) The "return of income" means :-
 - (a) where the assessment of only one assessment year is pending on 1st April, 2014 or on 1st April of the subsequent assessment year, the return of the said assessment year;
 - (b) where the assessments of more than one assessment years are pending as on 1st April, 2014 or on 1st April of the subsequent assessment year, the return showing the highest total income or loss among returns of the pending assessment years;
 - (c) where no assessment is pending on 1st April, 2014 or on 1st April of subsequent assessment year, the return of the latest assessment year for which the assessment has been made.
- (3) This notification is issued by the Income-tax authority as "Principal Commissioner/ Commissioner of Income-tax, Mangaluru". The designation is to be understood as Principal Commissioner of Income-tax or Commissioner of Income-tax. Therefore, "Principal Commissioner/Commissioner of Income-tax, Mangaluru refers to an income tax authority, which could either be Principal Commissioner of Income-tax, Mangaluru or Commissioner of Income-tax, Mangaluru.
- (4) The Income-tax authorities referred to in the Schedule-A to D of this notification shall not exercise powers and perform functions, which have specifically been assigned

through separate notification(s), to an Income-tax authority having designation other than those mentioned in the said Schedule-A to D.

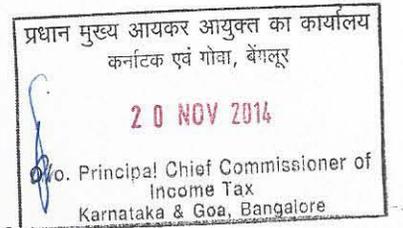
Sd/-
(LAKSHMI HANDE PURI)
Commissioner of Income-tax,
Mangaluru.

Copy for information to:

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

Radmanabha K
Income-tax Officer (Technical)
For Principal Commissioner/
Commissioner of Income-tax,
Mangaluru

5491



F.No.30/ CIT/Belagavi/Jurisdiction/2014-15

Office of the
Commissioner of Income Tax, Belagavi.

Dated: 15.11.2014.

NOTIFICATION

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

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

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

c) authorizes the Additional Commissioners of Income Tax or Joint Commissioners of Income Tax, referred to in clauses (a),(b),(c) and (d) of this notification, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are sub-ordinate to them, in respect of such specified area or persons or classes of persons or incomes or classes of income or cases or classes of cases, in respect of which such Additional Commissioner of Income Tax or Joint Commissioners of Income Tax are authorized by the Principal Commissioner /Commissioner of Income Tax, Belagavi; and

B. Angad

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

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

SCHEDULE

In the State of Karnataka:--

- (a) all cases of persons other than companies, and other than the cases falling under the jurisdiction of Commissioner of Income-tax (Exemption), deriving income from sources other than income from business or profession and residing within the territorial areas falling in the Bagalkot, Belagavi, and Vijayapur Revenue Districts,
- (b) all cases of persons other than companies, and other than the cases falling under the jurisdiction of Commissioner of Income-tax (Exemption), deriving income from business or profession and whose principal place of business is within the territorial areas falling in the Bagalkot, Belagavi, and Vijayapur Revenue Districts,
- (c) all cases of companies, other than the cases falling under the jurisdiction of Commissioner of Income-tax (Exemption), registered under the Companies Act, 2013 or under any previous company law and having its registered office or principal place of business in the Bagalkot, Belagavi, and Vijayapur Revenue Districts,
- (d) all cases of individuals being managing director or director or manager or secretary in the companies mentioned in item (c) above and residing within the territorial areas of the Bagalkot, Belagavi, and Vijayapur Revenue Districts,

JURISDICTION OF RANGES

SCHEDULE-A

JURISDICTION OF SPECIAL RANGE, BELAGAVI

The Joint Commissioner of Income-tax shall exercise the concurrent jurisdiction with all the Assessing Officers of the Charge of Principal Commissioner of Income-tax, Belagavi and whose return of income pending as on 1st April, 2014 or as on 1st April of

B. Angad

every subsequent Assessment Year shows total income or loss of an amount to be notified separately (or any other amount as may be stipulated from time to time by the Central Board of Direct Taxes or the Principal Chief Commissioner of Income-tax or the Chief Commissioner of Income-tax or the Principal Commissioner of Income-tax) and above, within the jurisdiction assigned to the Assessing Officers of the charge; and notified under section 120 of the Income-tax Act, 1961 subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes / Principal Chief Commissioner of Income-tax/ Chief Commissioner of Income-tax / Principal Commissioner of Income-tax.

SCHEDULE-B

JURISDICTION OF RANGE-1, BELAGAVI

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

SCHEDULE-C

JURISDICTION OF RANGE-2, BELAGAVI

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

SCHEDULE-D

JURISDICTION OF VIJAYAPUR RANGE, VIJAYAPUR

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

(a), (b), (c), and (d) of the Schedule in respect of cases falling in the territorial areas of Bagalkot and Vijayapur Revenue Districts

SCHEDULE-E

JURISDICTION OF TAX RECOVERY OFFICER, BELAGAVI

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

Explanations:-

For the purposes of this Notification :-

- (1) "residing" means:-
 - (a) in case of an individual, the place of residence, unless otherwise provided in this Notification;
 - (b) in the case of an Hindu Undivided Family, the place of residence of the Karta; and
 - (c) in the case of a firm or an association of persons or a body of individual or a local authority and all other artificial juridical persons other than companies, the place where the head office is located.
- (2) The "return of income" means :-
 - (a) where the assessment of only one assessment year is pending on 1st April, 2014 or on 1st April of the subsequent assessment year, the return of the said assessment year;
 - (b) where the assessments of more than one assessment years are pending as on 1st April, 2014 or on 1st April of the subsequent assessment year, the return showing the highest total income or loss among returns of the pending assessment years;
 - (c) where no assessment is pending on 1st April, 2014 or on 1st April of subsequent assessment year, the return of the latest assessment year for which the assessment has been made.
- (3) The "alphabet" means:
 - (a) the fifth character of the PAN;
 - (b) the second letter in the "alphabet" means the second letter appearing in the name of the assessee;
 - (c) in cases of companies whose name begins with any of the numerical(s) (hereinafter "numeric companies"), the Principal Commissioners of Income-tax who exercise the

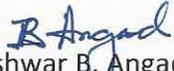
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powers and perform the functions in respect of companies whose name begins with the alphabet which is same as that of the first alphabet of the number name of the numeric companies, shall exercise the powers and perform the functions in respect of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

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

Copy for information to:

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


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