Office of the Addl. Commissioner of Income Tax, Range -1, Nagpur

### F.No. Addl. CIT/Rg-1/Jurisdiction/2015-16

#### Dated : 06/04/2015

### ORDER U/s. 120(2) OF THE INCOME TAX ACT, 1961

By virtue of the powers conferred on me u/s. 120(2) of the Income Tax Act, 1961 by the Central Board of Direct Taxes, New Delhi vide notification No. /2014.F.No. 187/38/2014(ITA.I) dated October, 2014, and by the Commissioner of Income Tax·I, Nagpur vide order F. No. CIT·I/NGP/TECH./U/s 120/2014-15 dated 15.11.2014 u/s. 120 of the I. T. Act, 1961, I, the Addl. Commissioner of Income Tax, Range-1, Nagpur, hereby direct that the Income Tax authorities specified in column(2) of the Schedule-1 below shall exercise the powers and perform the functions of the Assessing Officers in respect of such cases or class of cases specified in the corresponding entries in column (6) of the said schedule-1, or of such persons or classes of persons specified in the corresponding entries in column (5) of the said Schedule-1, in such territorial areas specified in the corresponding entries in column (4) of the said Schedule-1, and in respect of all income or classes of income.

This order shall come into force with effect from 10.04.2015.

Encl: Schedule -1

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(D. P. Tiwari) Addl. Commissioner of Income Tax, Range-1, Nagpur

Copy to :

1., The Pr. Chief Commissioner of Income tax, Nagpur.

- V2. All Pr. Commissioners of Income tax under the Pr. CCIT, Nagpur. (AC IT
  - 3. CIT(Appeals) I/II/III/IV, Nagpur
  - 4. CIT, ITAT, Nagpur.
  - 5. CIT (TDS), Nagpur.
  - 6. CIT (Audit), Nagpur.
  - 7. Pr. DIT (Investigation), Nagpur.
  - 8. Addl. CIT, Akola Range, Akola.
  - 9. Addl. CIT, Amravati Range, Amravati.
  - 10. All Assessing Officers under the Addl. CIT, Range-1, Nagpur.
  - 11. Notice Board.

in pa Addl. Commissioner of Income Tax.

Range-1, Nagpur

Dated : 06/04/2015

No. Addl. CIT/Rg-1/Jurisdiction/2015-16

# Jurisdiction order for Range - 1, Nagpur

# SCHEDULE - I

S.No.	Designation of Income-tax authorities	Headquarters	Territorial Area	Persons or classes of persons	Cases or classes of cases
(1)	(2)	(3)	(4)	(5)	(6)
Ŀ	Asstt. / Dy. Commissioner of Income Tax, Circle-1, Nagpur	Nagpur Maharashtra	In the State of Maharashtra (a) Municipal Wards 1,2,3,4,&87 to 98 of Nagpur Municipal Corporation as notified by Govt. of Maharashtra, Department of Urban Development vide notification No. NMC-1091-220-CR- 35-91-UD-20 dated 30.09.1991	place of business or profession is	<ul> <li>(a) All cases with returned total income above Rs. 15 lakhs of persons referred to in corresponding entries in items (a) &amp; (b) and above Rs. 20 lakhs of persons referred to in corresponding entries in item (c) of col. (5) other than those whose principal source of income is from 'Salary' or</li> <li>(b) All cases of individuals being Managing Director or Director or Manager or Secretary in the companies refer to him corresponding entries in item (c) of Col. (5)</li> </ul>

(डी. पी. तियारी) अपर कात्रका सायुक्त संपत्रका-1, नारपुर,

2	Income Tax Officer, Ward 1(1), Nagpur	Nagpur Maharashtra	-In the State of Maharashtra (a) Municipal Wards 1,2,3,4,&87 to 98 of Nagpur Municipal Corporation as notified by Govt. of Maharashtra, Department of Urban Development vide notification No. NMC-1091-220-CR- 35-91-UD-20 dated 30.09.1991	<ul> <li>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of Col. (4)</li> <li>(b) Persons other than companies deriving income from sources other than income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (a) of Col. (4).</li> <li>(c) Persons being companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in Item (a) of Col. (4).</li> <li>(d) Persons being individuals referred to in item (b) of Col. (6)</li> </ul>	<ul> <li>All cases (Alphabets A to C) with returned total income upto Rs.</li> <li>15 lakhs of persons referred to in corresponding entries in items (a) &amp; (b) and upto Rs. 20 lakhs of persons referred to in corresponding entries in item (c) of col. (5) other than those whose principal source of income is from 'Salary' or</li> <li>(b) All cases (Alphabets A to C) of individuals being Managing Director or Director or Manager or Secretary in the companies refer to him corresponding entries in item (c) of Col. (5)</li> </ul>
3	Income Tax Officer, Ward 1(2), Nagpur	Nagpur Maharashtra	In the State of Maharashtra (a) Municipal Wards 1,2,3,4,&87 to 98 of Nagpur Municipal Corporation as notified by Govt. of Maharashtra, Department of Urban Development vide notification No. NMC-1091-220-CR-	<ul> <li>territorial area mentioned in item</li> <li>(a) of Col. (4)</li> <li>(b) Persons other than companies deriving income from sources other than income from business or profession and whose principal place of business or profession is</li> </ul>	<ul> <li>(a) All cases (Alphabets D to J) with returned total income upto Rs.</li> <li>15 lakhs of persons referred to in corresponding entries in items (a) &amp; (b) and upto Rs. 20 lakhs of persons referred to in corresponding entries in item (c) of col. (5) other than those whose</li> </ul>

(डी. पी. दिवारी) बायर आज्जर कर्मुल जन्म

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1			35-91-UD-20 dated 30.09.1991	<ul> <li>mentioned in item (a) of Col. (4).</li> <li>(c) Persons being companies registered under Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in Item (a) of Col. (4)</li> <li>(d) Persons being individuals referred to in item (b) of Col. (6)</li> </ul>	principal source of income is from 'Salary' or (b) All cases (Alphabets D to J) of individuals being Managing Director or Director or Manager or Secretary in the companies refer to him corresponding entries in item (c) of Col. (5)
4	Income Tax Officer, Ward 1(3), Nagpur	Nagpur Maharashtra	In the State of Maharashtra (a) Municipal Wards 1,2,3,4,&87 to 98 of Nagpur Municipal Corporation as notified by Govt. of Maharashtra, Department of Urban Development vide notification No. NMC-1091-220-CR- 35-91-UD-20 dated 30.09.1991	<ul> <li>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of Col. (4)</li> <li>(b) Persons other than companies deriving income from sources other than income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (a) of Col. (4).</li> <li>(c) Persons being companies registered under Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in Item (a) of Col. (4).</li> <li>(d) Persons being individuals referred to in item (b) of Col. (6)</li> </ul>	<ul> <li>(a) All cases (Alphabets K to M) with returned total income upto Rs. 15 lakhs of persons referred to in corresponding entries in items (a) &amp; (b) and upto Rs. 20 lakhs of persons referred to in corresponding entries in item (c) of col. (5) other than those whose principal source of income is from 'Salary' or</li> <li>(b) All cases (Alphabets K to M) of individuals being Managing Director or Director or Manager or Secretary in the companies refer to him corresponding entries in item (c) of Col. (5)</li> </ul>

(ही. ची. कियारी) अधर प्रत्याहर अनुन्त

5	Income Tax Officer, Ward 1(4), Nagpur	Nagpur Maharashtra	Maharashtra (a) Municipal Wards 1,2,3,4,&87 to 98 of Nagpur Municipal Corporation as	<ul> <li>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of Col. (4)</li> <li>(b) Persons other than companies deriving income from sources other than income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (a) of Col. (4).</li> <li>(c) Persons being companies registered under Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in Item (a) of Col. (4)</li> <li>(d) Persons being individuals referred to in item (b) of Col. (6)</li> </ul>	<ul> <li>(a) All cases (Alphabets N to R and W to Z) with returned total income upto Rs. 15 lakhs of persons referred to in corresponding entries in items (a) &amp; (b) and upto Rs. 20 lakhs of persons referred to in corresponding entries in item (c) of col. (5) other than those whose principal source of income is from 'Salary' or</li> <li>(b) All cases (Alphabets N to R and W to Z) of individuals being Managing Director or Director or Manager or Secretary in the companies refer to him corresponding entries in item (c) of Col. (5)</li> </ul>
6	Income Tax Officer, Ward 1(5), Nagpur	Nagpur Maharashtra	In the State of Maharashtra (a) Municipal Wards 1,2,3,4,&87 to 98 of Nagpur Municipal Corporation as notified by Govt. of Maharashtra, Department of Urban Development vide notification No. NMC-1091-220-CR-	<ul> <li>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of Col. (4)</li> <li>(b) Persons other than companies deriving income from sources other than income from business or profession and whose principal place of business or profession is within the territorial area</li> </ul>	(a) All cases (Alphabets S to V) with returned total income upto Rs. 15 lakhs of persons referred to in corresponding entries in items (a) & (b) and upto Rs. 20 lakhs of persons referred to in corresponding entries in item (c) of col. (5) other than those whose principal source of income

(ही. मी. जिन्ही) सथा जानका वाडुल

	35-91-UD-20 dated _30.09.1991	<ul> <li>mentioned in item (a) of Col. (4).</li> <li>(c) Persons being companies</li> <li>registered under Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in Item (a) of Col. (4)</li> <li>(d) Persons being individuals referred to in item (b) of Col. (6)</li> </ul>	is from 'Salary' or (b) All cases (Alphabets S to V) of individuals being Managing Director or Director or Manager or Secretary in the companies refer to him corresponding entries in item (c) of Col. (5)principal source of income is from 'Salary' or
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(**D. P. Tiwari**) Addl. Commissioner of Income Tax, Range-1, Nagpur



#### OFFICE OF THE ADDL.COMMISSIONER OF INCOME RANGE - 4, NAGPUR

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F.No. AddICIT /RG-4/Jurisdiction/2020-21

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

In exercise of the powers conferred by sub-section (1) and (2) of section 120 of the Income-tax Act, 1961 (43 of 1961) and in accordance with Gazette Notification dated 13/08/2020, the CBDT Order No. 149 of 2020 vide F.No. A-11011/2/2019-Ad.VI dated 13.08.2020 and CBDT Gazette Notification No. 5.O. No. 2757(E) dated 13.08.2020 and subsequent order No. 69 of 2020 dated 31.08.2020 of the Pr. Chief Commissioner of Income-tax, Nagpur, and Order vide F. No. PCIT-1/ NGP/Tech/Juris/2020-21, dated 01.09.2020, allocating Ranges under the jurisdiction of Addl. CIT/Jt. CIT, I, the Addl. Commissioner of Income Tax, Range - 4, Nagpur having been authorized so, vide above notification, hereby in continuation to this office order dated 15.11.2014 & 4.09.2020 make the following amendments in the said office order

SI No.	Designation Class of Income-tax authorities	Headquarters	Territorial Areas	Persons or classes of persons	Cases or classes of cases
(1)	(2)	(3)	(4)	(5)	(6)
(1)	DCIT/ACIT, Circle - 4, Nagpur	(3) Nagpur, Maharashtra 		<ul> <li>(5)</li> <li>(a) Persons being individuals deriving income from sources other than income from business or profession mentioned in item (a) of column(4) and residing within the territorial area.</li> <li>(b)(i) Persons other than companies deriving income from sources other than business or profession and residing within the territorial area mentioned in item (b) of column(4);</li> <li>(ii) Persons other than companies deriving income from sources other than companies of profession and residing within the territorial area mentioned in item (b) of column(4);</li> <li>(ii) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (b) of column(4),</li> <li>(iii) Persons being companies registered under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in item (d)</li> </ul>	<ul> <li>(6).</li> <li>a) Territiorial area of - CA Road, Bhandewadi, Bhankheda, Gandhi Bagh, Ganeshpeth, Ganjipeth, Garoba Maidan, Hansapuri, Harihar Nagar, Jagnath Bhudhwari, Mominpura, Lakadganj, Pardi, Juna bagadganj, Motibagh, Saifi Nagar, Santra Market, Shanti Nagar, Takai, Wardhman Nagar, Golibar Chowk. Boipura, Kalmana Market, Bharatmagar, Old Bhandara Road, Bajariya, Gandhi Sagar, Umiya Industrial Area, Surya Nagar, Dipty Signal, Ajni, Babulkheda, Balabhau Peth, Chandan Nagar, Chikhli, Chitanwispura Hiwari Nagar. Indira Nagar, Jogi Nagar, Old &amp; New Shukarwari, Medical College, Nandanwan, Narendra Nagar, Manish Nagar, Manewada, Hudkheshwar, Ayodhya Nagar, Dighori, Kharbj, Mahal, Ghat Road, Vaishali Nagar,</li> </ul>

#### SCHEDULE

				<ul> <li>(c)(i) Persons other than companies deriving, income from sources other than business or profession and residing within the territorial area mentioned in item (c) of column(4),</li> <li>(ii) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (c) of column(4),</li> <li>(iii) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in item (c) of column(4),</li> <li>(d) Persons being individuals referred to in item (e) of column 6.</li> </ul>	Talao, Kaushalya Nagar, Model Mill, Namakganj, New Mangalwari, Nawabpura, Om Nagar, Pilli Nadi, Rambagh, Shiv Nagar, Siraspeth, Teka Naka and Tulsi Bagh b) Business cases of Itwari & Makasath i.e Ward No. 33, 34 & 36 All cases in respect of above territorial area of Nagpur City with returned total income as under: (i)Non-corporate assesse having income/loss above Rs. 15 lakhs (ii) Corporate assessee having income/loss above Rs. 20 lakhs c) Salary cases of State Govt. & Private Institution having income/loss above Rs. 15 lakhs of Nagpur District d) Business income/loss above Rs. 15 lakhs for non- corporate and Salary Cases and corporate cases of Gondia district above Rs. 20 lakhs. e) All cases of Individuals being Managing Director or Director or Manager or Secretary/ in the Companies referred in (b) above (cases with return of income/loss above Rs. 20 lakhs)
2	ITO, Ward-4(1), Nagpur	Nagpur, Maharashtra	In the State of In the state of Maharashtra Municipal Wards 5 to 54, 57 to 71 and 75 of Nagpur Municipal Corporation as notified by Govt. of Maharashtra, Deptt. of Urban Development vide Notification No. NMC-1091- 220-CR-35-91- UD-20 dated 30.09.1991	<ul> <li>(a) Persons other than companies deriving income from sources other than business or profession and residing within the territorial area mentioned in column(4),</li> <li>(b) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column(4),</li> <li>(c) Persons being companies registered under the Companies</li> </ul>	Territorial area of, (A) CA Road, Bhandewadi, Bhankheda, Gandhi Bagh, Ganeshpeth, Ganjipeth; Garoba Maidan, Hansapuri, Harihar Nagar, Jagnath Bhudhwari, Mominpura, Lakadganj, Pardi, Juna Bagadganj, Motibagh; Saifi Nagar, Santra Market, Shanti Nagar; Takali, Wardhman Nagar; Golibar Chowk, Bolpura, Kalamana Market, Bharatnagar, Old Bhandara Road, Bajariya, Gandhi Sagar, Umiya Industrial Area, Surya Nagar and Dipty Signal

				Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in column(4), (d) Persons being individuals referred to in item (B) of column 6.	All cases other than salary (Alphabets A to G) with returned total income as under: a) Non-corporate assessee having income/loss up to Rs. 15 lakhs b) Corporate assessee having income/loss up to Rs. 20 lakhs B) All cases of individuals being Managing Director or Director or Manager or Secretary/ in the Companies referred in (c) above (cases with return of income/loss up to Rs. 20 lakhs)
3	ITO, Ward-4(3), Nagpur	Nagpur, Maharashtra	In the State of In the state of Maharashtra Municipal Wards 5 to 54, 57 to 71 and 75 of Nagpur Municipal Corporation as notified by Govt. of Maharashtra, Deptt. of Urban Development vide Notification No. NMC-1091- 220-CR-35-91- UD-20 dated 30.09.1991	<ul> <li>(a) Persons other than companies deriving income from sources other than business or profession and residing within the territorial area mentioned in column(4);</li> <li>(b) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column(4),</li> <li>(c) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in column(4),</li> <li>(d) Persons being individuals referred to in item (B) of column 6.</li> </ul>	All cases other tha salary (Alphabets H to 2 with returned income a under: a)Non-corporate assessee having income loss up to Rs, 15 lakhs b) Corporate assesse
4	ITO, Ward-4(4), Nagpur	Nagpur, Maharashtra	In the State of In the state of Maharashtra Municipal Wards	(a) Persons other than companies deriving income from sources other than business or	Territorial area of A) Ajni, Babulkheda, Balabhau Peth, Chandan

			5 to 54, 57 to 71 and 75 of Nagpur Municipal Corporation as notified by Govt. of Maharashtra, Deptt. of Urban Development vide Notification No. NMC-1091- 220-CR-35-91- UD-20 dated 30.09,1991	profession and residing within the territorial area mentioned in column(4), (b) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column(4), (c) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in column(4), (d) Persons being individuals referred to in item (B) of column 6.	Nagar, Chikhli, Chitanwispura Hirwarl Nagar, Indira Nagar, Jogi Nagar, Old & New Shukarwarl, Medical College, Nandanwan, Narendra Nagar, Manish Nagar, Manewada, Hudkheshwar, Ayodhya Nagar, Raghuji Nagar, Dighori, Kharbi, Mahal, Ghat Road, Vaishali Nagar, Mangalwari, Sakkardara, Reshimbagh, Lendi Talao, Kaushalya Nagar, Model Mill, Namakganj, New Mangalwari, Nawabpura, Orn Nagar, Pilli Nadi, Rambagh, Shiv Nagar, Siraspeth, Teka Naka and Tulsi Bagh All cases other than salary Alphabets A to Z with returned total income as under: a) Non-corporate assessee having income/loss up to Rs. 15 lakhs b) Corporate assessee having income/loss up to Rs. 20 lakhs B) All cases of Individuals being Managing Director of Director or Manager or Secretary/ in the Companies referred in (c) above (cases with return of income/loss up to Rs. 20 lakhs)
5	ITO, Ward-5(1), Nagpur	Nagpur, Maharashtra	In the State of In the state of Maharashtra District of Nagpur	<ul> <li>(a) Persons being individuals deriving income from sources other than income from business or profession mentioned in column 4 and residing within the territorial area.</li> <li>(b) Persons other than companies deriving income from sources other than business or profession and residing within the territorial area mentioned in column(4),</li> <li>(c) Persons other than companies deriving income from business or profession and residing within the territorial area mentioned in column(4),</li> <li>(c) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column 4,</li> </ul>	Territorial area of A) Alphabets A to P Assessees: having income from salary from a) Pensioners of State Govt. b) State Govt: Undertakings: c) Educational Institutions with returned total income as under: a) Non-corporate assessee having income/loss-up-to-Rs. 15 lakhs b) Corporate assessee having income/loss up to Rs. 20 lakhs C) All cases of individuals being Managing Director or Director or Manager or Secretary/ II in the

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				<ul> <li>(d) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in column 4,</li> <li>(e) persons being individuals referred to in item(C) of column 6.</li> </ul>	
6	ITO, Ward-5(3), Nagpur	Nagpur, Maharashtra	In the State of In the state of Maharashtra District of Nagpur	<ul> <li>(a) Persons being individuals deriving income from sources other than income from business or profession mentioned in column 4 and residing within the territorial area.</li> <li>(b) Persons other than companies deriving income from sources other than business or profession and residing within the territorial area mentioned in column(4),</li> <li>(c) Persons other than companies deriving income from business or profession and residing within the territorial area mentioned in column(4),</li> <li>(c) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column 4,</li> <li>(d) Persons being companies registered under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in column 4,</li> <li>(e) persons being individuals referred to in Item(C) of column 6.</li> </ul>	A) Alphabets Q to Z Assessees having income from salary from a) Pensioners of State Govt. b) State Govt Undertakings c) Educational Institutions with returned total income having income/loss up to Rs 15 lakhs B) Alphabets A to Z Assesses <sup>2</sup> having income/loss from Business & Profession, Other Sources, House Property, Long Term Capital Gain of Municipal Corporation Ward 33, 34, 36 h.e. Itwar & Maskasath with returned total income as under: a) Non-corporate assesse having income/loss up to Rs. 15 lakhs b) Corporate assessee having income/loss up to Rs. 20 lakhs C) All cases of individuals being Managing Director or Director or Manager or Scoretary/ In the Companicases up to Rs. 20 lakhs
	ITO, Ward-1, Gondia	Gondia, Maharashtra	In the State of In the state of Maharashtra District of Gondia	Persons other than companies deriving income from sources other than business or profession and residing within the territorial area mentioned	(A) All cases of territorial area of Gondia District (a) Non-corporate assessee having Income/loss upto Rs. 15 lakhs (b) Corporate assessee

column(4), (II) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in (4),having income/loss up to Rs. 20 LakhsB) All cases of Individual being Managing Directo or Director or Manager of Secretary/ in th Companies referred in (ii above (cases with retur of income/loss up to Rs 20 lakhs)(iii) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in column(4),(iv) persons being (iv) persons being
individuals referred to in item(B) of column 6.

This order shall come into force from the 13.08.2020

Hindi version follows

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(Milind V. Patil) Additional Commissioner of Income Tax, Range-4, Nagpur

Copy to:-

- A. The Pr. Chief Commissioner of Income Tax, Nagpur.
- 2 Pr. Commissioner/ Commissioner of Income Tax-1, Nagpur
- 3 The Pr. Director/ Director of Income Tax (Inv.), Nagpur.
- 4 The Pr. Commissioner/ Commissioner of Income Tax (Central), Nagpur.
- 5 The Commissioner of Income Tax (Audit), Nagpur
- 6 The Commissioner of Income Tax (Appeals) 1,2, & 3, Nagpur
- 7 ZAO, CBDT, Nagpur.
- 8 Notice Boards.

nul a Additional Commissioner of Income Tax,

\_\_\_\_ Range-4, Nagpur

कार्यालय, संयुक्त आयकर आयुक्त अमरावती रेंज, आयकर भवन, अंबा पेठ, अमरावती, 444601.



Office of the Joint Commissioner of Income Tax Amravati Range, Aayakar Bhavan, Amba Peth, Amravati 444601.

Telephone (0721) 2567488 No. JCIT/Amt/Jurisdiction/01/2020-21

amravati.addlcit@incometas.gov.iti

Date : 15<sup>th</sup> September 2020.

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

In exercise of the powers conferred by sub-section (1) and (2) of section 120 of the Income-tax Act, 1961 (43 of 1961) and in accordance with Gazette Notification dated 13/08/2020, the CBDT Order No. 149 of 2020 vide F. No. A-11011/2/2019-Ad.VI dated 13.08.2020 and CBDT Gazette Notification No. S.O. No. 2757(E) dated 13.08.2020 and subsequent order No. 69 of 2020 dated 31.08.2020 of the Pr. Chief Commissioner of Income-tax, Nagpur, and Order vide F. No. PCIT-1/ NGP/Tech/Juris/2020-21, dated 01.09.2020, allocating Ranges under the jurisdiction of Addl. CIT/Jt. CIT, I, Ajay D. Kulkarni, Joint Commissioner of Income Tax, Amravati Range, Amravati having been authorized so, vide above notification, hereby in continuation to this office order dated 15-11-2014 and 01-09-2020 make the following amendments in the office said order

#### SCHEDULE

SI No.	Designation Class of Income-tax authorities	Headquarters	Territorial Areas	Persons or classes of persons	Cases or classes of cases
(1)	(2)	(3)	(4)	(5)	(6)
OF ALCONTANT	DCIT/ACIT, Amravati Circle, Amravati	Amravati, Maharashtra	In the State of Maharashtra District of Amravati, Chandrapur and Gadchiroli	<ul> <li>a) Persons other than companies deriving income from sources other than business or profession and residing within the territorial area mentioned in column(4),</li> <li>b) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column(4),</li> <li>c) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned column(4),</li> </ul>	a) Persons other than companies deriving income from sources

				d) Persons being individuals referred to in item (d) of column(6).	in the above-mentioned territorial area (cases with return of income/loss above ₹ 20 Lakh) d) All cases of Individuals being Managing Director or Director or Manager or Secretary in the Companies referred in (c) above (cases with return of income/loss above ₹ 20 Lakh)
2 Regioner of The AMPRAV ADD	ITO, Ward-1 Amravati	Amravati, Maharashtra	In the State of Maharashtra District of Amravati	<ul> <li>a) Persons other than companies deriving income from sources other than business or profession and residing within the territorial area mentioned in column(4),</li> <li>b) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column(4),</li> <li>c) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned column(4),</li> <li>d) Persons being individuals referred to in item(d) of column(6).</li> </ul>	TerritorialareaofAmravati DistrictAll cases (Alphabets A toC) with returned totalIncome as under:a)Persons other thancompaniesderivingincome from sourcesother than business &profession and residingwithin the above-mentioned territorial area(cases with return ofincome/loss up to ₹ 15Lakh)b)Persons other thancompaniesderivingincome/loss up to ₹ 15Lakh)b)Persons other thancompaniesderivingincome from business &profession and whoseprincipal place of businessor profession is within theabove-mentionedterritorial area(cases with return ofincome/loss up to ₹ 15Lakh)c)Person beingcompaniesregisteredunder the Companies Act,2013 or the CompaniesAct, 1956 and having itsregistered office orprincipal place of businessin the above-mentionedterritorial area (cases withreturn of income/loss upto ₹ 20 Lakh)d) All cases of Individualsbeing Managing Directoror Director or Manager or

					Secretary/ in the Companies referred in (c) above (cases with return of income/loss up to ₹ 20 Lakh)
3 NER OF	ITO, Ward-3, Amravati	Amravati, Maharashtra	In the State of Maharashtra District of Amravati	<ul> <li>a) Persons other than companies deriving income from sources other than business or profession and residing within the territorial area mentioned in column(4),</li> <li>b) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column(4),</li> <li>c) Persons being companies registered under the Companies registered under the Companies Act, 2013 or under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned column(4),</li> <li>d) Persons being individuals referred to in item(d) of column(6).</li> </ul>	Territorial area of Amravati District         All cases (Alphabets D to N) with returned total Income as under:         a) Persons other than companies deriving income from sources other than business & profession and residing within the abovementioned territorial area (cases with return of income/loss up to ₹ 15 Lakh)         b) Persons other than companies deriving income from business & profession and residing within the abovementioned territorial area (cases with return of income/loss up to ₹ 15 Lakh)         b) Persons other than companies deriving income from business & profession and whose principal place of business or profession is within the above-mentioned territorial area (cases with return of income/loss up to ₹ 15 Lakh)         c) Person being companies registered under the Companies Act, 2013 or the companies in the above-mentioned territorial area (cases with return of income/loss up to ₹ 20 Lakh)         d) All cases of Individuals being Managing Director or Manager or Secretary/ in the Companies referred in (c) above (cases with return of income/loss up to ₹ 20 Lakh)

ONER OF HELE THE AND THE AMARAVATION	ITO, Ward-5, Amravati	Amravati, Maharashtra	In the State of Maharashtra District of Amravati	<ul> <li>a) Persons other than companies deriving income from sources other than business or profession and residing within the territorial area mentioned in column(4),</li> <li>b) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column(4),</li> <li>c) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned column(4),</li> <li>d) Persons being individuals referred to in item (d) of column(6).</li> </ul>	Territorial       area       of         Amravati District       All cases (Alphabets O to       Z)         All cases (Alphabets O to       Z)       with returned total Income as under:         a)       Persons other than companies       deriving income from sources other than business & profession and residing within the abovementioned territorial area (cases with return of income/loss up to ₹ 15 Lakh)         b)       Persons other than companies       deriving income from business & profession and whose principal place of business or profession is within the above-mentioned territorial area (cases with return of income/loss up to ₹ 15 Lakh)         c)       Person being companies       registered under the Companies Act, 2013 or the Companies Act, 2013 or the Companies Act, 2013 or the Companies in the above-mentioned territorial area (cases with return of income/loss up to ₹ 15 Lakh)         d)       All cases of Individuals being Managing Director or principal place of business in the above-mentioned territorial area (cases with return of income/loss up to ₹ 20 Lakh)         d)       All cases of Individuals being Managing Director or Secretary/ in the Companies referred in (c) above (cases with return of income/loss up to ₹ 20 Lakh)
5	ITO, Ward-1, Chandrapur	Chandrapur, Maharashtra	In the State of Maharashtra District of Chandrapur and Gadchiroli	a) Persons other than companies deriving income from sources other than business or profession and residing within the territorial area mentioned in	Territorial area of Chandrapur and Gadchiroli District All cases (Alphabets A to C) with returned total income as under:

AMRAVE MARY				column(4), b) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column(4), c) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned column(4), d) Persons being individuals referred to in item(d) of column(6).	<ul> <li>a) Persons other than companies deriving income from sources other than business &amp; profession and residing within the abovementioned territorial area (cases with return of income/loss up to ₹ 15 Lakh)</li> <li>b) Persons other than companies deriving income from business &amp; profession and whose principal place of business or profession is within the above-mentioned territorial area (cases with return of income/loss up to ₹ 15 Lakh)</li> <li>c) Person being companies registered under the Companies Act, 2013 or the Companies Act, 2013 or the Companies Act, 2013 or the Companies in the above-mentioned territorial area (cases with return of income/loss up to ₹ 15 Lakh)</li> <li>d) All cases of Individuals being Managing Director or Manager or Secretary/ in the Companies referred in (c) above (cases with return of income/loss up to ₹ 20 Lakh)</li> </ul>
6	ITO, Ward-2, Chandrapur	Chandrapur, Maharashtra	In the State of Maharashtra District of Chandrapur and Gadchiroli	<ul> <li>a) Persons other than companies deriving income from sources other than business or profession and residing within the territorial area mentioned in column(4),</li> <li>b) Persons other than companies deriving income from business</li> </ul>	TerritorialareaofChandrapurandGadchiroli DistrictAll cases (Alphabets D toZ) with returned totalIncome as under:a)Persons other thancompaniesderivingincomefrom sourcesotherthanbusiness&

	whose principal place of profession is within the profession is within the territorial mentioned column(4),within mentioned income/loss Lakh)c)Persons profession income from profession companies Act, 2013 or under the companieswithin mentioned income/loss companies profession profession income from profession profession income profession income profession income profession income professionwithin the above-mentioned territorial area income/loss under the profession income profession income profession income professionwithin the above-mentioned
	registered office or territorial area principal place of (cases with return of business in the area income/loss up to ₹ 15 mentioned column(4), Lakh)
SIONER OF	<ul> <li>d) Persons being individuals referred to in item(d) of column(6).</li> <li>c) Person being companies registered under the Companies Act 2013 or the Companies Act, 1956 and having its registered office of principal place of business in the above-mentioned territorial area (cases with return of income/loss up to ₹ 20 Lakh)</li> </ul>
SONER OF TROME TAL	d) All cases of Individuals being Managing Director or Director or Manager or Secretary/ in the Companies referred in (c above (cases with return of income/loss up to ₹ 20 Lakh)

This order shall come into force from the 13-08-.

Hindi version follows.

Doe

(Ajay D. Kulkarni) Joint Commissioner of Income Tax, Amravati Range, Amravati.

Copy to :

- 1. The Pr. Chief Commissioner of Income Tax, Nagpur.
- 2 Pr. Commissioner of Income Tax-1, Nagpur
- 3 The Pr. Director of Income Tax (Inv.), Nagpur.
- 4 The Pr. Commissioner of Income Tax (Central), Nagpur.
- 5 The Commissioner of Income Tax (Audit), Nagpur
- 6 The Commissioner of Income Tax (Appeals) 1, 2, & 3, Nagpur
- 7 ZAO, CBDT, Nagpur.
- 8 Notice Boards.

JCIT Amravati Range, Amravati.

Office of The Joint Commissioner of Income Tax, Akola Range, Aaykar Bhawan, Murtizapur Road, Akola – 444 001. Tel. 0724 2435284 Fax – 2435183 / 7588012634.

No. JC/Akl./120/Juris./Corrigendum/2014-15.

Dt. 17/12/2014

#### CORRIGENDUM

With reference to this office order u/s 120(2) of the Income Tax Act, 1961 issued vide F.No.JC/Akl./120/Juris/2014-15 dated 15-11-2014, the below mentioned words be inserted after the word " thereof" in para 2 :

"except all cases of persons claiming exemption under clauses, (21),(22),(22A), (22B), (23), (23A), (23AAA), (23C), (23F), (23FA), (24), (4) and (47) of section 10, section 11, section 12, section 12A, section 13A, section 13B and section 80G of the Income-tax Act, 1961."

This order is issued in pursuance of CIT's corrigendum F. No. CIT-I/NGP/Tech/u/s 120/2014-15 dated 02/12/2014.

This order shall come into force with effect from 15/11/2014.

Joint Commissioner of Income Tax, Akola Range, Akola

Copy to:-

1 The Pr. Chief Commissioner of Income Tax, Nagpur.

2 Pr. Commissioners/ Commissioners of Income Tax-1, Nagpur.

3 Pr. Commissioners/ Commissioners of Income Tax-2, Nagpur

4. Pr. Commissioners/ Commissioners of Income Tax-3, Nagpur

5. The Pr. Director/ Director of Income Tax (Inv.), Nagpur.

6. The Pr. Commissioner/ Commissioner of Income Tax (Central), Nagpur.

 All Assessing Officers under the Joint Commissioner of Income Tax, Akola Range, Akola with request to display this order on their notice board.

> Joint Commissioner of Income Tax, Akola Range, Akola

#### Office of The Joint Commissioner of Income Tax, Akola Range, Aaykar Bhawan, Murtizapur Road, Akola – 444 001. Tel. 0724 2435284 Fax – 2435183 / 7588012634.

No. JC/Akl./120/Juris./2014-15

#### Dt. 15/11/2014

#### ORDER UNDER SECTION 120(2) OF THE INCOME TAX ACT, 1961

In exercise of the powers conferred by sub-sections (1) and (2) of section 120 of the Income Tax Act, 1961 (43 o 1961) vide Board's notification number S.O.2752(E) dated 22/10/2014 and in supersession of Government of India, Central Board of Direct Taxes, notification number S.O.732(E) dated the 31<sup>st</sup> July, 2001, published in the Gazette of India, Extra-Ordinary, Part-II, Section 3,Sub-section (ii), dated the 31<sup>st</sup> July, 2001 except as respects things done or omitted to be done before such supersession, and in pursuance of order F. No. CIT-1/NGP/TECH./U/s 120/2014-15 dated 15/11/2014 u/s 120 of the I.T, Act, 1961 of the CIT-I,Nagpur, I, C.W.Angolkar, Joint Commissioner of Income Tax, Akola Range,Akola hereby :

direct that the Income Tax Authority specified in column (2) of the Schedule-I annexed hereto, having their headquarters at the places specified in the corresponding entries in column (3) of the said Schedule-I, shall exercise the powers and perform the functions in respect of such cases or classes of cases specified in the corresponding entries in column(6) of the said Schedule-I, 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 corresponding entries in column (5) of the said Schedule-I, in such territorial areas specified in the corresponding entries in column (4) of the said Schedule-I, in respect of all incomes or classes of income thereof.

This order shall come into force with effect from 15/11/2014

Encl.: Schedule-1

(C. W. Angolkar) Johnt Commissioner of Income Tax,

Akola Range, Akola

#### Copy to:-

- 1. The Pr. Chief Commissioner of Income Tax, Nagpur.
- 2 Pr. Commissioners/ Commissioners of Income Tax-1, Nagpur.
- 3 Pr. Commissioners/ Commissioners of Income Tax-2, Nagpur
- 4. Pr. Commissioners/ Commissioners of Income Tax-3, Nagpur
- 5. The Pr. Director/ Director of Income Tax (Inv.), Nagpur.
- 6. The Pr. Commissioner/ Commissioner of Income Tax (Central), Nagpur.
- All Assessing Officers under the Joint Commissioner of Income Tax, Akola Range, Akola with request to display this order on their notice board.

Joint Commissioner of Income Tax, Akola Range, Akola

15.11.2014

12014

Sr. No.	Designation of the I.T. Authorities	Head Quarter	Territorial area	Persons or Classes of persons	Cases or classes of cases
1	2	3	4	5	6
1.	Assistant/Deputy Commissioner of Income Tax, Akola Circle. Akola	Akola	Districts of Akola, Washim and Buldhana within the State of Maharashtra	<ul> <li>a) Persons, not being companies, deriving income from sources other than business or profession, and residing within the territorial area mentioned in column 4.</li> <li>b) Persons, not being companies, deriving income from business or profession, and having their principal place of business within the territorial area mentioned in column 4.</li> <li>c) Persons, being companies registered under the Companies Act, 1956 and having their registered office or their principal place of business within the territorial area mentioned in column 4.</li> </ul>	<ul> <li>above Rs. 15 lakhs of persons referred to in corresponding entries in items (a) &amp; (b) and above Rs. 20 lakhs of persons referred to in corresponding entries in item (c) of col. (5) other than those whose principal source of income is from 'Salary' or</li> <li>b) All cases of individuals being Managing Director or Director or Manager or Secretary in the companies referred to in corresponding entries in item (c) of Col. (5)</li> </ul>
2	Income Tax Officer Ward-1 Akola	Akola	Districts of Akola and Washim within the State of Maharashtra	<ul> <li>a) Persons, not being companies, deriving income from sources other than business or profession, and residing within the territorial area mentioned in column 4.</li> <li>b) Persons, not being companies, deriving income from business or profession, and having their principal place of business within the territorial area mentioned in column 4.</li> <li>c) Persons, being companies registered under the Companies Act, 1956 and having their registered office or their principal place of business within the territorial area mentionel in column 4.</li> </ul>	returned total income upto Rs. 15 lakhs of persons referred to in corresponding entries in items (a) & (b) and upto Rs. 20 lakhs of persons referred to in corresponding entries in item (c) of col. (5) other than those whose principal source of income is from 'Salary' or

### SCHEDULE - 1

3	Income Tax Officer Ward-2, Akola	Akola	Districts of Akola and Washim within the State of Maharashtra	<ul> <li>a) Persons, not being companies, deriving income from sources other than business or profession, and residing within the territorial area mentioned in column 4.</li> <li>b) Persons, not being companies, deriving income from business or profession, and having their principal place of business within the territorial area mentioned in column 4.</li> <li>c) Persons, being companies registered under the Companies Act, 1956 and having their registered office or their principal place of business within the territorial area mentioned in column 4.</li> </ul>	returned total income upto Rs. 15 lakhs of persons referred to in corresponding entries in items (a) & (b) and upto Rs. 20 lakhs of persons referred to in corresponding entries in item (c) of col. (5) other than those whose principal source of income is from 'Salary' or
4	Income Tax Officer Ward-3, Akola	Akola	Districts of Akola and Washim within the State of Maharashtra	<ul> <li>a) Persons, not being companies, deriving income from sources other than business or profession, and residing within the territorial area mentioned in column 4.</li> <li>b) Persons, not being companies, deriving income from business or profession, and having their principal place of business within the territorial area mentioned in column 4.</li> <li>c) Persons, being companies registered under the Companies Act, 1956 and having their registered office or their principal place of business within the territorial area mentioned in column 4.</li> </ul>	<ul> <li>(a) All cases (Alphabets O to Z) with returned total income upto Rs. 15 lakhs of persons referred to in corresponding entries in items (a) &amp; (b) and upto Rs. 20 lakhs of persons referred to in corresponding entries in item (c) of col. (5) other than those whose principal source of income is from 'Salary' or</li> </ul>
5	Income Tax Officer Ward-1, Khamgaon	Khamgaon	District of Buldhana within the	<ul> <li>a) Persons, not being companies, deriving income from sources other than business or profession, and residing within the</li> </ul>	(a) All cases (Alphabets A to K) with returned total income upto Rs. 15 lakhs of persons referred to in
			State of Maharashtra	<ul><li>b) Persons, not being companies, deriving income from business or profession, and</li></ul>	(b) and upto Rs. 20 lakhs of persons referred to in corresponding entries

				<ul><li>having their principal place of business within the territorial area mentioned in column 4.</li><li>c) Persons, being companies registered under the Companies Act, 1956 and having their registered office or their principal place of business within the territorial area mentioned in column 4</li></ul>	individuals being Managing Director
6	Income Tax Officer Ward-2, Khamgaon	Khamgaon	District of Buldhana within the state of Maharashtra	<ul> <li>a) Persons, not being companies, deriving income from sources other than business or profession, and residing within the territorial area mentioned in column 4.</li> <li>b) Persons, not being companies, deriving income from business or profession, and having their principal place of business within the territorial area mentioned in column 4.</li> <li>c) Persons, being companies registered under the Companies Act, 1956 and having their registered office or their principal place of business within the territorial area mentioned in column 4.</li> </ul>	<ul> <li>returned total income upto Rs. 15</li> <li>lakhs of persons referred to in corresponding entries in items (a) &amp; (b) and upto Rs. 20 lakhs of persons referred to in corresponding entries in item (c) of col. (5) other than those whose principal source of income is from 'Salary' or</li> <li>b) All cases (Alphabets L to Z) of individuals being Managing Director</li> </ul>

1) Note : a) For determining the jurisdiction in the case of individuals, first alphabet of surname/last name will be considered.

b) For determining the jurisdiction in other cases, first alphabet of the first name/surname will be considered.

2) <u>Note</u> - In addition to the above, The Income Tax Officer, Ward- 1, Akola (mentioned in at Sr.No.2 of the above Schedule of jurisdiction) will also look after the work of widening of tax base in respect of all the persons in the territorial area of Akola, Washim and BuldhanaDistrict within the State of Maharashatra.

(C W Angolkar) Joint Commissioner of Income Tax, Akola Range, Akola.

#### Office of the Addl. Commissioner of Income Tax, Range 2, Nagpur

F.No. Addl. CIT/Rg-2/Jurisdiction/2014-15

#### Dated : 15.11.2074

#### ORDER U/s. 120(2) OF THE INCOME TAX ACT, 1961

By virtue of the powers conferred on me u/s. 120(2) of the Income Tax Act, 1961 by the Central Board of Direct Taxes, New Delhi vide notification No. /2014.F.No. 187/38/2014(ITA.I) dated October, 2014, and by the Commission er of Income Tax-II, Nagpur vide order F.No. CIT-II/Jurisdiction/2014-15 clated 15.11.2014 u/s. 120 of the İ. T. Act, 1961, I, the Addl. Commissioner of Income Tax, Range-2, Nagpur, hereby direct that the Income Tax authorities specified in column(2) of the Schedule-1 below shall exercise the powers and perform the functions of the Assessing Officers in respect of such cases or class of cases specified in the corresponding entries in column (6) of the said schedule-1, or of such persons or classes of persons specified in the corresponding entries in column (5) of the said Schedule-1, in such territorial areas specified in the corresponding entries in column (4) of the said Schedule-1, and in respect of all income or classes of income.

This order shall come into force with immediate effect.

Encl: Schedule-1

(D. P. Tiwari) Addl. Commissioner of Income Tax, Range 2, Nagpur

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Copy to :

- 1. The Pr. Chief Commissioner of Income tax, Nagpur.
- 2. All Commissioners of Income tax under the Pr. CCIT, Nagpur.
- 3. CIT(Appeals) I/II/III, IV, Nagpur
- 4. CIT, ITAT, Nagpur.
- 5. CIT (TDS), Nagpur.
- 6. CIT (Audit), Nagpur.
- 7. DIT (Investigation), Nagpur.
- 8. All Ranges under CIT-II, Nagpur
- 9. All Assessing Officers under the Addl. CIT, Range 2, Nagpur.
- 10. Notice Board.

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Addl. Commissioner of Income Tax, Range-2, Nagpur .No. Addl. CIT/Rg-2/Jurisdiction/2014-15

## Dated : 15.11.2014

# Jurisdiction order for Range – 2, Nagpur

# SCHEDULE - 1

S.No,	Designation of Income-tax authorities	Headquarters	Territorial Area	Persons or classes of persons	Cases or classes of cases
(1)	(2)	(3)	(4)	(5)	(6)
1	Asstt./Dy. Commissioner of Income Tax,Circle-2, Nagpur	Nagpur, Maharashtra	In the State of Maharashtra: (a) Municipal wards 55,56,72,73,74 and 76 to 86 of Nagpur. Municipal Corporation as notified by Govt. of Maharashtra. Department of Urban Development vide Notification No. NMC- 1091-220-CR-35-91-UD- 20 dated 30.09.1991;	<ul> <li>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of column (4);</li> <li>(b) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item(a) of column (4);</li> <li>(c) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in item (a) of column (4);</li> <li>(d) Persons being individuals referred to in item (b) of column (6).</li> </ul>	<ul> <li>(6)</li> <li>(a) All cases (Alphabets A to Z)of persons referred to in corresponding entries in items (a)and (b) where the returned income or loss is Rs.15 lakhs and above and Rs.20 lakh and above in respect of item number (c) of column (5)</li> <li>(b) All cases (Alphabets A to Z) of individuals being managing director or director or manger or secretary in the companies referred to in corresponding entry in item (c) of column (5).</li> </ul>
			In the State of Maharashtra: (b) District of Bhandara.	<ul> <li>(e) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) of column (4);</li> <li>(f) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area</li> </ul>	<ul> <li>(a) All cases (Alphabets A to</li> <li>Z) of persons referred to in</li> <li>corresponding entries in items</li> <li>(e) and (f) where the returned</li> <li>income or loss is Rs.15 lakhs</li> <li>and above and Rs.20 lakh and</li> </ul>

		•	12	mentioned in item(b) of column (4); (g) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in item (b) of column (4); (h) Persons being individuals referred to in item (b) of column (6).	<ul> <li>above in respect of item number (g) of column (5)</li> <li>(b) All cases (Alphabets A to Z) of individuals being managing director or director or manger or secretary in the companies referred to in corresponding entry in item (g) of column (5).</li> </ul>
2	Income Tax Officer, Ward 2(1), Nagpur	Nagpur, Maharashtra	In the State of Maharashtra: (a) Municipal wards 55,56,72,73,74 and 76 to 86 of Nagpur. Municipal Corporation as notified by Govt. of Maharashtra. Department of Urban Development vide Notification No. NMC- 1091-220-CR-35-91-UD- 20 dated 30.09.1991;	<ul> <li>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of column (4);</li> <li>(b) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item(a) of column (4);</li> <li>(c) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in item (a) of column (4);</li> <li>(d) Persons being individuals referred to in item (b) of column (6).</li> </ul>	<ul> <li>(a) All cases (Alphabets A to F, M &amp; N) of persons referred to in corresponding entries in items (a), (b) and (c) of column (5) other than those whose principal source of income is from "Salary" and are not assessable by DCIT/ACIT Circle 2.</li> <li>(b) All cases of individuals being managing director or director or manger or secretary in the companies referred to in corresponding entry in item (c)</li> </ul>
3	Income Tax Officer, Ward 2(2), Nagpur	Nagpur, Maharashtra -	In the State of Maharashtra: (a) Municipal wards 55,56,72,73,74 and 76 to 86 of Nagpur. Municipal Corporation as notified by Govt. of	<ul> <li>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of column (4);</li> <li>(b) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item(a) of column (4);</li> </ul>	of column (5). (a) All cases(Alphabets O to Z, of persons referred to in corresponding entries in items (a), (b) and (c) of column (5) other than those whose principal source of income is from

			Maharashtra. Department of Urban Development vide Notification No. NMC- 1091-220-CR-35-91-UD- 20 dated 30.09.1991;	<ul> <li>(c) Persons being companies registered under the Companies Act, 2013 or under the Companies Act,1956 and having its registered office or principal place of business in the area mentioned in item (a) of column (4);</li> <li>(d) Persons being individuals referred to in item (b) of column (6).</li> </ul>	"Salary" and are not assessable by DCIT/ACIT Circle 2. (b) All cases of individuals being managing director or director or manger or secretary in the companies referred to in corresponding entry in item (c)
5	Income Tax Officer, Ward .2(3), Nagpur	Nagpur, Maharashtra	In the State of Maharashtra: (a) Municipal wards 55,56,72,73,74 and 76 to 86 of Nagpur. Municipal Corporation as notified by Govt. of Maharashtra. Department of Urban Development vide Notification No. NMC- 1091-220-CR-35-91-UD- 20 dated 30.09.1991;	<ul> <li>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of column (4);</li> <li>(b) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item(a) of column (4);</li> <li>(c) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in item (a) of column (4);</li> <li>(d) Persons being individuals referred to in item (b) of column (6).</li> </ul>	<ul> <li>of column (5).</li> <li>(a) All cases (Alphabets G to L) of persons referred to in corresponding entries in items (a), (b) and (c) of column (5) other than those whose principal source of income is from "Salary" and are not assessable by DCIT/ACIT Circle 2.</li> <li>(b) All cases of individuals being managing director or director or manger or secretary in the companies referred to in corresponding entry in item (c)</li> </ul>
	Officer, Ward – 1, Bhandara	Bhandara, Maharashtra	In the State of Maharashtra: (b) District of Bhandara.	<ul> <li>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of column (4);</li> <li>(b) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item(a) of column (4);</li> </ul>	of column (5). ( a) All cases (Alphabets A to K) of persons referred to in corresponding entries in items (a), (b) and (c) of column (5) and are not assessable by DCIT/ACIT

6	Income Tax			<ul> <li>(c) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in item (a) of column (4);</li> <li>(d) Persons being individuals referred to in item (b) of column (6).</li> </ul>	Circle 2. And (b) All cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).
	Officer, Ward – 2, Bhandara	Bhandara, Maharashtra	In the State of Maharashtra: (b) District of Bhandara.	<ul> <li>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of column (4);</li> <li>(b) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item(a) of column (4);</li> <li>(c) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in item (a) of column (4);</li> <li>(d) Persons being individuals referred to in item (b) of column (6).</li> </ul>	<ul> <li>(a) All cases (Alphabets L to Z) of persons referred to in corresponding entries in items (a), (b) and (c) of column (5) and are not assessable by DCIT/ACIT Circle 2.</li> <li>And</li> <li>(b) All cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5).</li> </ul>

- Zudani

(**D. P. Tiwari**) Addl. Commissioner of Income Tax, Range-2, Nagpur

GOVERNMENT OF INDIA OFFICE OF THE JOINT COMMISSIONER OF INCOME TAX RANGE-3, 3<sup>RD</sup> FLOOR SARAF CHAMBER, SADAR, NAGPUR-440001

F.No. JCIT/Range-3/NGP/Jurisdiction/2020-21

Date : 02.09.2020

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

In exercise of the powers conferred by subsection (1)and (2) of section 120 of the Income Tax Act, 1961 (43 of 1961) and in accordance with Gazette Notification dated 13.08.2020, the CBDT Order No.149 of 2020 vide F.No.A-11011/2/2019-Ad.VI dated 13.08.2020 and CBDT Gazette Notification No. S.O. No. 2757(E) dated 13.08.2020 and subsequent order No.69 of 2020 dated 31.08.2020 of the Chief Commissioner of Income Tax, Nagpur and order vide F.No. Pr.CIT-2/NGP/Tech./Jurisdiction/2020-21 Dated: 01.09.2020 allocating Ranges including special Range under the jurisdiction of Pr.CIT / CIT. J, the Joint Commissioner of Income Tax, Range-3, Nagpur having been authorized so, vide above notification, hereby in continuation to this office order dated 15.11.2014, make the following amendments in the office said order-

#### SCHEDULE

S. N	Designation of Income Tax Authorities	Headq uarters	Territorial Area	Persons or classes of persons
(1)	(2)	(3)	(4)	(5)
1.	Assistant/De puty Commission er of Income Tax, Circle- 3, Nagpur	Nagpur Mahara shtra	In the state of Maharashtra; (a) District of Nagpur (b) All Tahsils of District of Nagpur other than Nagpur city. (c) District of Wardha (d) District of Yavatmal	<ul> <li>(i) All salary cases of employees or Pensioners of Central Govt., Central Govt. Undertakings and Banks whose income is Rs. 15 lakh &amp; above and residing within the territorial area mentioned in item (a).(b), (c)&amp; (d)of column (4).</li> <li>(ii) Persons being individuals deriving income from sources other than income from business or profession whose income is Rs. 15 lakh and above and residing within the territorial area mentioned in item (b), (c)&amp; (d)of column (4).</li> </ul>
				<ul> <li>(iii) Persons other than companies whose income is Rs. 15 lakhs &amp; above and residing within the territorial area mentioned in item (b) .(c)&amp; (d)of column (4)</li> </ul>
				(iv) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 whose income is Rs.20 lakh and above and having its registered office or principal place of business in the area mentioned in item (b) .(c)& (d)of column (4).
2	ITO, Ward- 3(1), Nagpur	Nagpur Mahara shtra		<ul> <li>(i) All salary cases of employees of Pensioners of Central Govt. whose income is below Rs. 15 lakh and residing within the territorial area mentioned in item (a)&amp;(b) of column (4)</li> </ul>

		Nagpur	(i) All salary cases of employees or
3	ITO, Ward- 3(3), Nagpur	Mahara shtra	(i) All salary cases of employees of Pensioners of Central Govi Undertakings (PSU) and Banks whose income is below Rs 15 lakhs and residing within the territorial area mentioned in item (a)&(b) of column (4).
-		Nagpur	(i) Persons being individuals deriving income from sources other than income
4	ITO, Ward- 3(4), Nagpur	Mahara shtra	from business or profession whose income is below Rs 15 lakh and residing within the territorial area mentioned in item (b) of column (4).
			<ul> <li>(ii) Persons other than companies whose income is below Rs. 15 lakhs and residing within the territorial area mentioned in item (b) of column (4).</li> </ul>
			(iii) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 whose income is below Rs.20 lakh and having its registered office or principal place of business in the area mentioned in item (b) of column (4):
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5	ITO, Ward-1, Yavatmal	Yavatm al, Mahara shtra	(i) All salary cases whose income is below Rs. 15 lakh and residing within the territorial area mentioned in item.(d)of column (4)
			(ii) Persons being individuals deriving income from sources other than income from business or profession whose income is below Rs. 15 lakh and residing within the territorial area mentioned in item (d) of column (4).
			<ul> <li>(iii) Persons other than companies whose income is below Rs. 15 lakhs and residing within the territorial area mentioned in item</li> <li>(d) of column (4).</li> </ul>
			(iv) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 whose income is below Rs 20 lakh and having its registered office or principal place of business in the area mentioned in item (d) of column (4);

6	ITO. Ward-1, Wardha	Wardha Mahara shtra	<ul> <li>(i) All salary cases of (A to M) whose income is below Rs. 15 lakh and residing within the territorial area mentioned in item,(c)of column (4).</li> <li>(ii) Persons being individuals (A to M) deriving income from sources other than income from business or profession whose income is below Rs. 15 lakh and residing within the territorial area mentioned in item (c) of column (4).</li> <li>(iii) Persons other than companies (A to M) whose income is below Rs. 15 lakhs and residing within the territorial area mentioned in item (c) of column (4).</li> <li>(iv) Persons being companies (A to M) registered under the Companies Act, 2013 or under the Companies Act, 1956 whose income is below Rs.20 lakh and having its registered office or principal place of business in the area mentioned in item (c) of column (4):</li> </ul>
7	ITO, Ward-2, Wardha	Wardha Mahara shtra	<ul> <li>(i) All salary cases (N to Z) whose income is below Rs. 15 lakh and residing within the territorial area mentioned in item,(c)of column (4).</li> <li>(ii) Persons being individuals (N to Z) deriving income from sources other than income from business or profession whose income is below Rs. 15 lakh and residing within the territorial area mentioned in item (c) of column (4).</li> <li>(iii) Persons other than companies (N to Z) whose income is below Rs. 15 lakhs and residing within the territorial area mentioned in item (c) of column (4).</li> <li>(iii) Persons other than companies (N to Z) whose income is below Rs. 15 lakhs and residing within the territorial area mentioned in item (c) of column (4).</li> <li>(iv) Persons being companies (N to Z) registered under the Companies Act, 2013 or under the Companies Act, 1956 whose income is below Rs.20 lakh and having its registered office or principal place of business in the area mentioned in item (c) of column (4):</li> </ul>

This Order shall come into force with effect from 13.08.2020.

Hindi version follows.

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(GITESH KUMAR) Jt.Commissioner of Income Tax, Range-3, Nagpur

Copy to :

- The Principal Chief Commissioner of Income Tax, Nagpur.
- 1/2. The Pr.Commissioner of Income tax -1, Nagpur.
- 3. The Pr.Commissioner of Income tax -2, Nagpur.
- The Pr.Commissioner of Income tax- (ReAC)(VU), Nagpur 4.
- 5. The Pr.Director/Director of Income tax(Inv.), Nagpur
- The Pr.Commissioner/Commissioner of Income tax (Central), Nagpur 6.
- The Commissioner of Income tax (TDS), Nagpur 7.
- The Commissioner of Income tax (Audit), Nagpur 8.
- The Commissioner of Income tax (Appeals)-1 / 2 /3, Nagpur 9
- The Addl./Jt.Commissioner of Income Tax, Range-1 / 2 / 4, Nagpur 10
- The Addl./Jt.Commissioner of Income Tax, Amravati Range, Amravati. 11
- The Addl./Jt.Commissioner of Income Tax, Akola Range, Akola. 12.
- 13. ZAO, CBDT, Nagpur

Kunto

Jt.Commissioner of Income Tax, Range-3, Nagpur

OFFICE OF THE Add. COMMISSIONER OF INCOME TAX (TDS), RANGE-1, NAGPUR Ground Floor, Aayakar Bhawan, Telangkhedi Road, Civil Lines, Nagpur-440 001 Phone & Fax No. 0712-2547525

ENQNAddi. CIT (TDS) R-1/NGP/Jurisdiction/2014-15 Dated: 20/11/2014

## ORDER U/s 120(2) OF THE INCOME TAX ACT, 1961

By virtue of the powers conferred on me u/s 120(2) of the Income Tax Act, 1961 by the Central Board of Direct Taxes, New Delhi vide notification No. 2014. F. No. 187/38/2014(ITAI) dated 30<sup>th</sup> of October, 2014, and by the Commissioner of Income Tax (TDS), Nagpur vide order F. No. CIT(TDS) /NGP/ Jurisdiction/2014-15 dated 14.11.2014 u/s 120 of the I.T. Act, 1961. I the Addl. Commissioner of Income Tax (TDS), Range -1, Nagpur, in partial modification of Order u/s 120(2) dated 15.11.2014, hereby direct that the Income Tax Authorities specified in column (2) of the Schedule-I annexed herewith shall exercise the powers and perform the functions of the Assessing Officers in respect of such persons or classes of persons specified in the corresponding entries in column (5) of the said Schedule-1, in such territorial areas specified in the corresponding entries in column (4) of the said Schedule -I and in respect of all cases or classes of cases of tax deduction at source and tax collection at source.

This order shall come into force with immediate effect.

Encl: Schedule -I.

#### (**D. Ravikumar**) Addl. Commissioner of Income Tax (TDS), Range - 1, Nagpur

Copy to:

- 1. The Pr. Chief Commissioner of Income Tax, Nagpur.
- 2. The Commissioner of Income Tax (TDS), Nagpur.
- 3. All Commissioner of Income Tax under the Pr. CCIT, Nagpur.
- 4. CIT (Appeals) I/II/III, Nagpur.
- 5. CIT, ITAT, Nagpur.
- 6. CIT (Audit), Nagpur.
- 7. DIT (Investigation), Nagpur.
- 8. All Ranges under CIT (TDS), Nagpur.
- 9. All Assessing Officers under the Addl. CIT (TDS), Range-1, Nagpur.
- 10. Notice Board.

Addl. Commissioner of Income Tax (TDS), Range - 1, Nagpur

### SCHEDULE I

# JURISDICTION OF DY./ASST. COMMISSIONER OF INCOME TAX AND INCOME TAX OFFICERS OF TDS, RANGE-1, NAGPUR.

S. NO.	DESIGNATION	HEADQUARTERS	TERRITORIAL AREA	PERSONS OR CLASSES OF PERSONS IN RESPECT OF WHICH THE ASSESSING OFFICER HAS JURISDICTION.	POWERS AND FUNCTIONS
(1)	(2)	(3)	(4)	(5)	(6)
1	Dy./Asst. CIT (TDS), Circle-1, Nagpur	Nagpur.	jurisdiction of Pr. CCIT, Nagpur consisting of District of Nagpur.	clause (17) of section 2 of the Income Tax Act, 1961 and having registered office or	tax or collection of tax under Chapter XVII of the Income-tax Act, 1961, including related powers and functions under Chapter XIII, XXI, XXII, XXIII of the said Act, in respect of persons mentioned in column (5), other than sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the said Act, in respect of persons mentioned in column (5) in so far as assigned to Commissioner of Income-tax (International Taxation and Transfer Pricing), Pune.
2	ITO (TDS), Ward 1(1), Nagpur.	Nagpur.	(ii)Territorial Area under the jurisdiction of Pr. CCIT, Nagpur consisting of District of Nagpur.	income from sources other than income from	All powers and functions relating to deduction of tax or collection of tax under Chapter XVII of the Income-tax Act, 1961, including related powers and functions under Chapter XIII, XXI, XXII, XXIII of the said Act, in respect of persons mentioned in column (5), other than sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the said Act, in respect of persons mentioned in column (5) in so far as assigned to Commissioner of Income-tax (International Taxation and Transfer Pricing), Pune.

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	3 ITO (TDS)			<ul> <li>(i) Company as defined under clause (17) of section 2 of the Income Tax Act, 1961,</li> <li>(ii) an office and/or establishment of Centra Government/Government of India, or</li> <li>(iii) an office and/or establishment of State Government/Government of Maharashtra, responsible for deducting or collecting tax at source for the purpose of Chapter XVII B or XVII BB located in the territorial area mentioned in Col. 4 (ii) and whose name start with alphabets "A" to "H".</li> </ul>	
	3 ITO (TDS), Ward 1(2), Akola.	Akola.	(iii) Territoria Area under the jurisdiction of Pr. CCIT, Nagpur consisting of Districts of Akola, Buldana 'and Washim.	<ul> <li>(a) All persons responsible for deducting or collecting tax at source for the purpose of Chapter XVII B or XVII BB located in the territorial area mentioned in Col.4 (iii).</li> </ul>	tax or collection of tax under Chapter VVII of al
-	ITO (TDS), Ward 1(3), Nagpur	Nagpur	consisting of District of Nagpur.	Central Government/Government of India located in the territorial area mentioned in column 4 (iv). (b)Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in Col. 4 (iv) and whose names start with alphabets "I" to "M". (c)Persons other than companies deriving	All powers and functions relating to deduction of tax or collection of tax under Chapter XVII of the Income-tax Act, 1961, including related powers and functions under Chapter XIII, XXI, XXII, XXIII of the said Act, in respect of persons mentioned in column (5), other than sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the said Act, in respect of persons mentioned in column (5) in so far as assigned to Commissioner of Income-tax

				whose principal place of business is within the territorial area mentioned in col. 4 (iv) and whose names start with alphabets "I" to "M". (d)Any other person, other than (i) Company as defined under clause (17) of section 2 of the Income Tax Act, 1961, (ii) an office and/or establishment of State Government/Government of Maharashtra, responsible for deducting or collecting tax at source for the purpose of Chapter XVII B or XVII BB located in the territorial area mentioned in Col. 4 (iv) and whose name start with alphabets "I" to "M".	(International Taxation and Transfer Pricing) Pune.
5	ITO (TDS) Ward- Wardha.	Wardha.	under the jurisdiction of Pr.	(a) All persons responsible for deducting or collecting tax at source for the purpose of Chapter XVII B or XVII BB located in the territorial area mentioned in Col.4 (v).	tax or collection of tax under Chapter XVII of the

)t. 20/11/2014

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A-Kluztver (D. Ravikumar) Addl. Commissioner of Income Tax (TDS), Range-1, Nagpur

#### OFFICE OF THE

# Addl. COMMISSIONER OF INCOME TAX (TDS), RANGE-2, NAGPUR

Phone & Fax No. 0712-2547525

CIT (TDS) R-2/NGP/Jurisdiction/2014-15

Dated: 15/11/2014

#### ORDER U/s 120(2) OF THE INCOME TAX ACT, 1961

By virtue of the powers conferred on me u/s 120(2) of the Income Tax Act, 1961 by the Central Board of Direct Taxes, New Delhi vide notification No. 2014. F. No. 187/38/2014(ITAI) dated 30<sup>th</sup> of October, 2014, and by the Commissioner of Income Tax (TDS), Nagpur vide order F. No. CIT (TDS)/NGP/ Jurisdiction/2014-15 dated 14.11.2014 u/s 120 of the I.T. Act, 1961. I the Addl. Commissioner of Income Tax (TDS), Range -2, Nagpur, hereby direct that the Income Tax Authorities specified in column (2) of the Schedule-I annexed herewith shall exercise the powers and perform the functions of the Assessing Officers in respect of such persons or classes of persons specified in the corresponding entries in column (5) of the said Schedule-1, in such territorial areas specified in the corresponding entries in column (4) of the said Schedule -I and in respect of all cases or classes of tax deduction at source and tax collection at source.

This order shall come into force with immediate effect.

Encl: Schedule -I.

(**D. Ravikumar**) Addl. Commissioner of Income Tax (TDS), Range - 2, Nagpur

Copy to:

- ✓ T. The Pr. Chief Commissioner of Income Tax, Nagpur.
  - 2. The Commissioner of Income Tax (TDS), Nagpur.
  - 3. All Commissioner of Income Tax under the Pr. CCIT, Nagpur.
  - 4. CIT (Appeals) I/II/III, Nagpur.
  - 5. CIT, ITAT, Nagpur.
  - 6. CIT (Audit), Nagpur.
  - 7. DIT (Investigation), Nagpur.
  - 8. All Ranges under CIT (TDS), Nagpur.
  - 9. All Assessing Officers under the Addl. CIT (TDS), Range-2, Nagpur.
  - 10. Notice Board.

सहा/उप आवकर आयुक्त प्रशासन नुक्रनीकी सतकता राजपाक आ.अ.(मु.) (ज.स.अ.) प्रशा. अ. ग्रेड-ध

(D. Ravikumar)

Addl. Commissioner of Income Tax (TDS), Range - 2, Nagpur

### SCHEDULE I

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## JURISDICTION OF DY./ASST. COMMISSIONER OF INCOME TAX AND INCOME TAX OFFICERS OF TDS, RANGE-2, NAGPUR

S. NO. (1)	DESIGNATION (2)	HEADQUARTERS	TERRITORIAL AREA (4)	PERSONS OR CLASSES OF PERSONS IN RESPECT OF WHICH THE ASSESSING OFFICER HAS JURISDICTION. (5)	POWERS AND FUNCTIONS
1	Dy./Asst. CIT (TDS), Circle-2, Nagpur	Nagpur.	(i)Territorial Area under the jurisdiction of Pr. CCIT, Nagpur	clause (17) of section 2 of the Income Tax Act, 1961 and having registered office or principal place of business in the area mentioned in column 4 (i) and whose names start with	All powers and functions relating to deduction of tax or collection of tax under Chapter XVII of the Income-tax Act, 1961, including related powers and functions under Chapter XIII, XXI, XXII, XXIII of the said Act, in respect of persons mentioned in column (5), other than sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the said Act, in respect of persons mentioned in column (5) in so far as assigned to Commissioner of Income-tax (International Taxation and Transfer Pricing), Pune.
			(ii)Territorial Area under the jurisdiction of Pr. CCIT, Nagpur.	specifically covered in this notification or in	All powers and functions relating to deduction of tax or collection of tax under Chapter XVII of the Income-tax Act, 1961, including related powers and functions under Chapter XIII, XXI, XXII, XXIII of the said Act, in respect of persons mentioned in column (5), other than sections 194E, 194LB, sub-section (2)

					of section 194LBA, sections 194LC 194LD, 195, 196A, 196B, 196C, 196D and 197 of the said Act, in respect of persons mentioned in column (5) in so far as assigned to Commissioner of Income-tax (International Taxation and Transfer Pricing), Pune.
2	ITO (TDS), Ward 2(1), Nagpur.	Nagpur.	under the- jurisdiction of Pr. CCIT, Nagpur consisting of District of Nagpur.	income from sources other than income from business or profession and residing within the territorial area mentioned in Col. 4 (iii) and whose names start with alphabets "N" to "Z". (b)Persons other than companies deriving income from business or profession and whose principal place of business is within the	

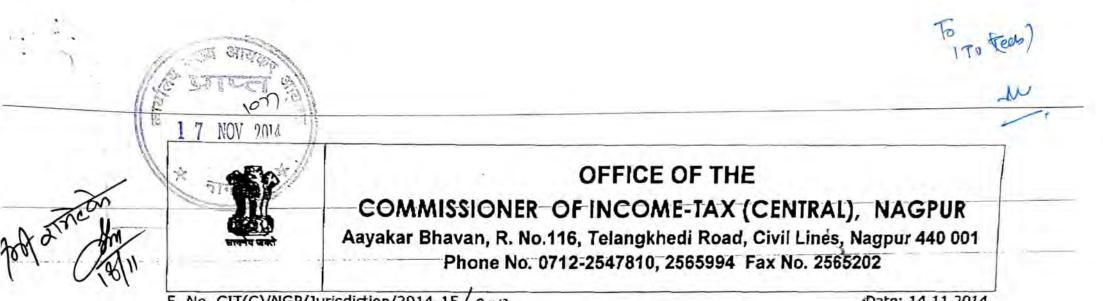
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- 3	ITO (TDS), Ward 2(2), Amravati.	Amravati.	(iv) Territorial Area under the jurisdiction of Pr. CCIT, Nagpur consisting of Districts of Amravati.	Chapter XVII B or XVII BB located in the territorial area mentioned in Col.4 (iv).	All powers and functions relating to deduction of tax or collection of tax under Chapter XVII of the Income-tax Act, 1961, including related powers and functions under Chapter XIII, XXI, XXII, XXIII of the said Act, in respect of persons mentioned in column (5), other than sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and
					197 of the said Act, in respect of persons mentioned in column (5) in so far as assigned to Commissioner of Income-tax (International Taxation and Transfer Pricing), Pune.
4	ITO (TDS), Ward 2(3), Chandrapur.	Chandrapur.	(v) Territorial Area under the jurisdiction of Pr. CCIT, Nagpur consisting of Districts of Chandarpur and Gadchiroli.	(a) All persons responsible for deducting or collecting tax at source for the purpose of Chapter XVII B or XVII BB located in the territorial area mentioned in Col.4 (v).	deduction of tax or collection of tax

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	Gondia.	than sections 194E, 194LB, sub-section (2 of section 194LBA, sections 194LC 194LD, 195, 196A, 196B, 196C, 196D and 197 of the said Act, in respect of person mentioned in column (5) in so far a assigned to Commissioner of Income-tan (International Taxation and Transfe Pricing), Pune.



F. No. CIT(C)/NGP/Jurisdiction/2014-15/ 900

Date: 14.11.2014

In exercise of the powers conferred by sub-section (1) and (2) of section 120 of the Incometax Act, 1961 (43 of 1961) and Notification No. 70/2014 F. No. 187/37/2014 (ITA. I), dated 13.11.2014 issued by the Central Board of Direct Taxes and in suppression of all previous orders on this subject, I the Commissioner of Income-tax (Central), Nagpur, hereby direct that the Addl./Joint Commissioners of Income-tax and the Assessing Officers mentioned in Column No. 2 and 4 of the Schedule mentioned in Column No. 2 of the Schedules attached herewith, having their headquarters at the places specified, shall perform all the functions in respect of such cases as assigned to the DCIT/ACIT, Central Circles under the respective Ranges vide Orders u/s. 127 passed from time to time under the Income-tax Act, 1961 specified in the corresponding entries in Column(s) 3 and 5 respectively of the Schedule.

# SCHEDULE

Sr. No	Designation of Income	Jurisdiction	Designation of the	Jurisdiction
-140.	—Təx-Authorities (with— head quarters)		Assessing Officer with Head Quarters	
(1)	(2)	(3)	(4)	(5)
1.	Addl.CIT/JCIT, Central Range-1, Nagpur, Hq. at Nagpur	All the search and seizure cases and other cases which are presently assigned to DCIT/ACIT, Central Circle- 1(1), Nagpur, Central Circle- 1(2), Nagpur and Central	DCIT/ACIT, Central Circle-1(1), Nagpur Hq. at Nagpur	All the search and seizure cases and other cases which are assigned to DCIT/ACIT, Central Circle-1(1), Nagpur which exists up to 15.11.2014 and such other cases that may be assigned from time to time in future
	Circle-1(3), Nagpur and such other cases that may be assigned from time to time in future to these Circles.	DCIT/ACIT, Central Circle-1(2), Nagpur Hq. at Nagpur	All the search and seizure cases and other cases which are assigned to DCIT/ACIT, Central Circle-1(2), Nagpur and DCIT/ACIT, Central Circle-1(4), Nagpur which are existed up to 15.11.2014 with respective circles and such other cases that may be assigned from time to time in future.	
			DCIT/ACIT, Central Circle-1(3), Nagpur Hq. at Nagpur	All the search and seizure cases and other cases which are assigned to DCIT/ACIT, Central Circle-1(3), Nagpur which exists up to 15.11.2014 and such other cases that may be assigned from time to time in future

2	Addl.CIT/JCIT, Central Range -2, Nagpur,	All the search and seizure cases and other cases which are presently assigned to	DCIT/ACIT, Central Circle-2(1), Nagpur	All the search and seizure cases and other cases which are assigned to DCIT/ACIT, Central_Circle-2(1), Nagpur-and-DCIT/ACIT,
 	Hq. at Nagpur	DCIT/ACIT, Central Circle- 2(1), Nagpur, Central Circle- 2(2), -Nagpur-and Central- Circle, Akola and such other	Hq. at Nagpur	Central Circle-2(3), Nagpur which exists up to 15.11.2014 with respective circles and such other cases that may be assigned from time to time in future.
		cases that may be assigned from time to time in future to these Circles.	DCIT/ACIT, Central Circle-2(2), Nagpur Hq. at Nagpur	All the search and seizure cases and other cases which are assigned to DCIT/ACIT, Central Circle-2(2), Nagpur which exists up to 15.11.2014 and such other cases that may be assigned from time to time in future.
			DCIT/ACIT, Central Circle, Akola Hq. at Akola	All the search and seizure cases and other cases which are assigned to DCIT/ACIT, Central Circle, Akola which exists up to 15.11.2014 and such other cases that may be assigned from time to time in future.

The above notification shall come in to force with effect from the 15<sup>th</sup> November, 2014.

(SURESH BATTINI) COMMISSIONER OF INCOME TAX (CENTRAL) NAGPUR

. NC	PCIT/CIT	Range Head	Circle/Ward of tha AO	AO Code	Station at	Territorial Jurisdiction	Cases/Class of person. Details of jurisdiction may be mentioned i.e. Areawise alphabetwise, class of business, etc.
1	CIT (EXEMPTIONS), PUNE	ADDL. CIT (EXEMPTIONS), PUNE	Deputy/Asst. Commissioner of Income-tax (Exemptions), Circle Nagpur	DLC-CA- 221-1	Nagpur	In the State of Maharashtra- Districts of Nagpur, Wardha, Chandrapur, Akola, Amravati, Bhandara, Buldhana, Gadchiroli, Gondia, Washim and Yavatamal.	All cases of persons within the territorial jurisdiction as mentioned in the corresponding entry in Column No. (3) of this Schedule 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 section12 of the Income-tax Act, 1961. (Gross reciept above Rs. 5 Cr.)
2	CIT (EXEMPTIONS), PUNE	ADDL. CIT (EXEMPTIONS), PUNE	Income-tax Officer (Exemptions), Ward- 1, Nagpur	DLC-WX- 221-1	Nagpur	In the State of Maharashtra- Districts of Nagpur, Gondia, & Bhandara.	All cases of persons within the territorial jurisdiction as mentioned in the corresponding entry in Column No. (3) of this Schedule 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 section12 of the Income-tax Act, 1961. (Gross reciept below Rs. 5 Cr.)
3	CIT (EXEMPTIONS), PUNE	ADDL. CIT (EXEMPTIONS), PUNE	Income-tax Officer (Exemptions), Ward- 2, Nagpur	DLC-WX- 221-2	Nagpur	In the State of Maharashtra- Districts of Amravati, Akola, Washim & Buldhana.	do
4	CIT (EXEMPTIONS), PUNE	ADDL. CIT (EXEMPTIONS), PUNE	Income-tax Officer (Exemptions), Ward- 3, Nagpur	DLC-WX- 221-3	Nagpur	In the State of Maharashtra- Districts of Chandrapur & Gadchiroli.	do
5	CIT (EXEMPTIONS), PUNE	ADDL. CIT (EXEMPTIONS), PUNE	Income-tax Officer (Exemptions), Ward- 4, Nagpur	DLC-WX- 221-4	Nagpur	In the State of Maharashtra- Districts of Wardha, Yavatamal.	do

## OFFICE OF THE DIRECTOR OF INCOME TAX (Investigation), NAGPUR

2ND FLOOR, SARAF CHAMBERS, MOUNT ROAD, SADAR, NAGPUR 440 001 Ph: 0712-2561808 Fax: 0712-2554118

Fax: 0/12-2554118

NGP/DIT(Inv)/Estt./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 Notification No. 69/2014.F.No.187/37/2014(ITA.I) dated 13.11.2014 issued by the Central Board of Direct Taxes under sub-sections (1) and (2) of section 120 of the Income Tax Act, 1961 and in supersession of all previous orders on this subject, I, the Director of Income Tax (Investigation), Nagpur hereby direct that the Income Tax authorities mentioned in Column No. 2 and 4 of the Schedule annexed to this Notification (hereinafter referred to as the "said Schedule") shall exercise the powers vested in them:-

- (i) under Part C (Powers) of Chapter XIII and corresponding provisions of Chapter XXI (Penalties imposable), Chapter XXII (Offences and Prosecutions) and other provisions incidental thereto of the said Act and perform the functions relating thereto in respect of the territorial areas of whole of India;
- (ii) under all other provisions of the said Act, (other than the provisions mentioned in (i) above), and perform the functions relating thereto in respect of the territorial areas specified in the corresponding entries in column (3) of the said Schedule;

2. This order shall come into force with effect from the 15<sup>th</sup> day of November, 2014.

Sd/-(CHET RAM)

Director of Income-tax (Inv.), Nagpur

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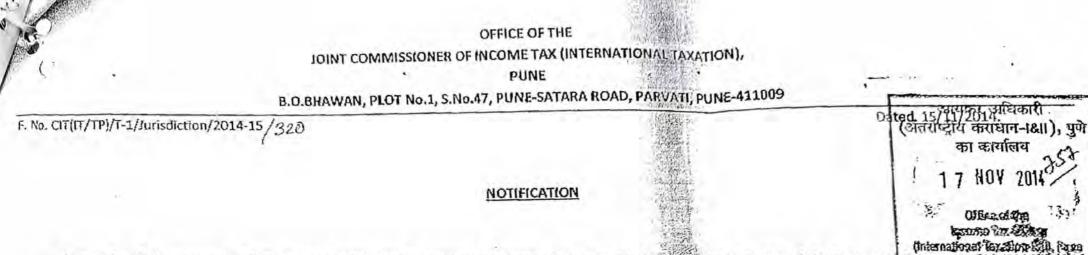
- 1. The Director General of Income-tax (Inv), Pune
- 2. The Pr. Chief Commissioner of Income-tax, Pune
- 3. The Pr. Chief Commissioner of Income-tax-, Nagpur
- 4. The Pr. Commissioners /Commissioners of Income-tax, 1,2 & 3, Nagpur
- 5. The Commissioners of Income Tax( Appeals), 1, 2, 3 and 4, Nagpur.
- 6. The Director of Income-tax (Inv), Pune
- 7. The Jt. /Addl. Directors of Income-tax (Inv), Nagpur and Nashik.
- 8. The Asstt. /Dy. Directors of Income-tax (Inv), Nagpur, Akola, Nashik and Aurangabad.
- 9. Income Tax Officers(Inv.)(Hq), Nagpur and ITO(Inv), Nashik.

Director of Income-tax (Inv.), Nagpur

## SCHEDULE

ST No	e e e grianori or me mcorne rax	Area of Jurisdiction - Territorial areas within the limits of the following revenue districts in the state of Maharashtra [ including any district carved out from these districts subsequently.]	Supervisory Authority	Controlling Authority
1	2	3	4	5
1	Assistant Director of Income Tax (Investigation)/Dy. Director of Income Tax(Investigation), <b>Unit-I</b> , Nagpur	(i) Nagpur (ii) Wardha (iii) Bhandara (iv) Gondia (v) Gadchiroli (vi) Yavatmal (vii) Chandrapur	Additional Director of Income Tax (Investigation)/Joint Director of Income Tax(Investigation), Nagpur	Principal Director / Director of Income Tax (Investigation). Nagpur
2	Assistant Director of Income Tax (Investigation)/Dy. Director of Income Tax(Investigation), <b>Unit-II</b> , Nagpur	- do	- do -	- do -
3	Assistant Director of Income Tax (Investigation)/Dy. Director of Income Tax(Investigation), <b>Unit-III</b> , Nagpur.	- do -	do	- do
1	Assistant Director of Income Tax (Investigation)/Dy. Director of Income Tax(Investigation), <b>(Hq)</b> , Nagpur.	do	- do -	do
11	Assistant Director of Income Tax (Investigation)/Dy. Director of ncome Tax(Investigation) <b>Akola Unit</b>	(i) Akola (ii) Amravati (iii) Buldhana (iv) Washim	do	- do

6	Income Tax Officer (			
7	Income Tax Officer (Investigation), Nagpur	<ul> <li>(i) Nagpur</li> <li>(ii) Wardha</li> <li>(iii) Bhandara</li> <li>(iv) Gondia</li> <li>(v) Gadchiroli</li> <li>(v) Yavatmal</li> </ul>		do
2	Income Tax Officer (Investigation)( <b>Hq</b> ), Nagpur.	(vii) Chandrapur do		do
8	Assistant Director of Income Tax (Investigation)/Dy. Director of Income Tax(Investigation), <b>Unit-I</b> , Nashik.	(i) Nashik (ii) Dhule (iii) Jalgaon (iv) Nandurbar	- do _ Additional Director of Income Tax(Investigation)/Joint Director of Income Tax(Investigation), Nashik	- do
9	Assistant Director of Income Tax (Investigation)/Dy. Director of Income Tax(Investigation), <b>Unit-II</b> , Nashik.	do	- do	— do —
10	Assistant Director of Income Tax (Investigation)/Dy. Director of Income Tax(Investigation), <b>Unit-I</b> , Aurangabad.	<ul> <li>(i) Hingoli</li> <li>(ii) Nanded</li> <li>(iii) Latur</li> <li>(iv) Osmanabad</li> <li>(v) Aurangabad</li> <li>(vi) Parbhani</li> <li>(vii) Jalna</li> <li>(viii) Beed</li> </ul>		
	Assistant Director of Income Tax (Investigation)/Dy. Director of Income Tax(Investigation), <b>Unit-II</b> , Aurangabad.	do	- do	- do
12	Income Tax Officer (Investigation), Nashik.	(i) Nashik (ii) Dhule (iii)Jalgaon (iv) Nandurbar	do	



In exercise of the powers conferred by the Central Board of Direct Taxes under Sub- section(1) and (2) of section 120 of the Income Tax Act, 1961 Vide Notification S.O. No. 56/2014. F.No. 187/30/2-14(iTAI) dated 3/11/2014 and subsequent office order No. PN/CIT(IT/TP)/T-1/Jurisdiction/2014-15 dtd. 15/11/2014, I, Joint Commissioner of Income Tax (International Taxation), Pune, do hereby direct that the Income Tax Authorities specified in Column (2) below and having their headquarters mentioned in column (3), shall exercise the powers and perform all the functions mentioned in column (6) in respect of the persons or class of persons specified in the corresponding entries in columns (5) below in such territorial areas as specified in corresponding entries in column (4) of the schedule to this notification.

#### SCHEDULE

	S.No	Designation of the Income-tax	Head Quarter	Territorial Area	Persons or class of persons	Powers and functions
		Authorities	quarter			
ļ	(1)	(2)	(3)	(4)	(5)	(6)
	1	Assistant/Deputy Commissioner.of Income-tax (International Taxation), Circle- 1, Pune	Pune	Areas lying within the territorial- limits of State of Maharashtra other than areas lying within the territorial limits	For the territorial area mentioned in column (4); following persons having their names beginning with any of the alphabets from A to M (both inclusive) and with numerals, special characters/symbols (a) Persons being foreign companies within the meaning of sub-section(23A) of the	a) All powers and functions of an Assessing Officer relating to the persons mentioned in column 5 (a)

1

Unternational Taxation), Nagpur       limits of CCIT, Nagpur in the State of Maharashtra.       (a) Persons being non-residents other than companies and having a Permanent Establishment In terms of the applicable Double Tax Avoidance Agreement, in the areas mentioned in column(4) or having a Business Connection or having any source of income which (1) Is received or deemed be received in India (ii) accrues or arises or deemed to accrue or arise in India in the areas mentioned in column(4)       and powers and functions relating to tax deductio ai source under section 194E, 194LB, subsection (2) of section 194LBA, sections 194LC, 194LD, 195 196A, 196S, 196C, 196D and 197 of the Income tax deriving income which (1) Is received or deemed to be received in India (ii) accrues or arises or deemed to accrue or arise in India in the areas mentioned in column(4)         (b) persons being other than income from business or profession and whose principal-place of business or profession is within the territorial area mentioned in column (4);	8 (	income Tax Officer	Nagpur	Areas lying within the territorial	mentioned in column 4 For the territorial area mentioned in column (4), following persons :	a) All powers and functions of an Assessing Offic relating to the persons mentioned in column 5 (a
income which (i) is received or deemed to be received in India (ii) accrues or arises or deemed to accrue or arise in India in the areas mentioned in column(4)       mentioned at item (b), (c) and (d) of column 5.         (b) persons being other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column(4).       (c) persons being other than companies deriving income from business or profession and mentioned in column(4).         (c) persons being other than companies deriving income from business or profession and most principal place of business or profession and whose principal place of business or profession and mentioned in column(4);		Taxation),		Nagpur in the State of	(a) Persons being non-residents other than companies and having a Permanent Establishment in terms of the applicable Double Tax Avoidance Agreement, in the	at source under section 194E, 194L8, subsection (2) of section 194LBA, sections 194LC, 194LD, 19 196A, 196B, 196C, 196D and 197 of the Income ta
income from business or profession and residing within the territorial area         mentioned in column(4).         (c) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area					income which (i) is received or deemed to be received in India (ii) accrues or arises or deemed to accrue or arise in India in the areas mentioned in column(4)	
(c) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area					deriving income from sources other than income from business or profession and residing within the territorial area	
profession is within the territorial area			•	t t	(c) persons being other than companies deriving income from business or profession	
					profession is within the territorial area	· · · · · · · · · · · · · · · · · · ·
					A	· · · ·

		(d) individuals responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the J.T.Act 1961 within the areas mentioned in column 4		
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This notification shall come into effect from 15/11/2014.

Explanation:

JT) TT(

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1. The jurisdiction under the other Direct Tax Laws i.e. Wealth Tax, Gift Tax etc. over the cases of the assessee would vest with the Assessing Officer having jurisdiction over the respective Income Tax cases.

(SHAILIA RAI ) Joint Commissioner Of Income Tax (International Taxation), Pune

sd-

Copy to: The AddlClT(TP)Range-1/ The Jt.ClT(TP)Range-2,Pune The DClT(IT)Cir-1/ The DClT(IT)Cir-1. The ITO(IT)-1/ The ITO(IT)-2 The ITO(IT)-3/ The ITO(IT)-4

(SHAIUA RAI) -Joint Commissioner Of Income Tax (International Taxation), Pune