

## **NOTIFICATION**

New Delhi, the 22nd October, 2014

### **(Income-Tax)**

**S.O. 2754 (E).**—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 supersession of the notification of the Government of India, Central Board of Direct Taxes number S.O.880(E), dated the 14<sup>th</sup> September, 2001, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub section (ii), dated the 14th September, 2001, except as respects things done or omitted to be done before such supersession, the Central Board of Direct Taxes hereby -

(a) directs that the Commissioners of Income-tax specified in column (2) of the Schedule annexed hereto having their headquarters at the places specified in the corresponding entries in column (3) of the said Schedule shall exercise the powers and perform all the functions in respect of such cases or classes of cases as specified in column (5), in such territorial areas specified in the corresponding entries in column (4) of the said Schedule;

(b) authorises the Commissioners of Income-tax referred to in this notification to issue orders in writing for the exercise of the powers and performance of the functions by the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax and Tax Recovery Officers, who are subordinate to them, in respect of cases or classes of cases specified in column (5) in such territorial areas specified in the corresponding entries in column (4) of the said Schedule in accordance with the orders issued by the respective Commissioners of Income-tax.

(c) authorises the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax referred to in clause (b) above, to issue orders in writing for the exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to the said Additional Commissioners of Income-tax or Joint Commissioners of Income-tax in respect of cases or classes of cases, in respect of which such Additional Commissioners of Income-tax or Joint Commissioners of Income-tax are authorised by the Commissioners of Income-tax under clause (b) above.

#### SCHEDULE

S.No.	Designation	Headquarters	Territorial Area	Cases or classes of cases
(1)	(2)	(3)	(4)	(5)
1.	Commissioner of Income-tax (Exemption), Ahmedabad	Ahmedabad	State of Gujarat, Union Territory of Daman and Diu, Union Territory of Dadra and Nagar Haveli	All cases of persons in the territorial area specified in column (4) claiming exemption under clauses (21), (22), (22A), (22B), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46) and (47) of section 10, section 11, section 12, section 13A and section 13B of the Income-tax Act, 1961 and assessed or assessable by an Income-tax authority at serial numbers 1 to 20 specified in the notification of Government of India bearing number S.O. 2752 dated the 22nd October, 2014.
2.	Commissioner of Income-tax (Exemption), Bangalore	Bangalore	States of Karnataka and Goa	All cases of persons in the territorial area specified in column (4) claiming exemption under clauses (21), (22), (22A), (22B), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46) and (47) of section 10, section 11, section 12, section 13A and section 13B of the Income-tax Act, 1961 and assessed or assessable by an Income-tax authority at serial numbers 21 to 34 specified in the notification of Government of India bearing number S.O. 2752 dated the 22nd October, 2014.
3.	Commissioner of Income-tax (Exemption), Bhopal	Bhopal	States of Madhya Pradesh and Chhattisgarh	All cases of persons in the territorial area specified in column (4) claiming exemption under clauses (21), (22), (22A), (22B), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46) and (47) of section 10, section 11, section 12, section 13A and section 13B of the Income-tax Act, 1961 and assessed or assessable by an Income-tax authority at serial numbers 35 to 45 specified in the notification of Government of India bearing number S.O. 2752 dated the 22nd October, 2014.

4.	Commissioner of Income-tax (Exemption), Chandigarh	Chandigarh	States of Jammu and Kashmir, Himachal Pradesh, Punjab, Haryana and Union Territory of Chandigarh	All cases of persons in the territorial area specified in column (4) claiming exemption under clauses (21), (22), (22A), (22B), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46) and (47) of section 10, section 11, section 12, section 13A and section 13B of the Income-tax Act, 1961 and assessed or assessable by an Income-tax authority at serial numbers 50 to 68 specified in the notification of Government of India bearing number S.O. 2752 dated the 22nd October, 2014.
5.	Commissioner of Income-tax (Exemption), Chennai	Chennai	State of Tamil Nadu and Union Territory of Puducherry (excluding Yanam and Mahe district)	All cases of persons in the territorial area specified in column (4) claiming exemption under clauses (21), (22), (22A), (22B), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46) and (47) of section 10, section 11, section 12, section 13A and section 13B of the Income-tax Act, 1961 and assessed or assessable by an Income-tax authority at serial numbers 69 to 87 specified in the notification of Government of India bearing number S.O. 2752 dated the 22nd October, 2014.
6.	Commissioner of Income-tax (Exemption), Delhi-2	Delhi	National Capital Territory of Delhi	All cases of persons in the territorial area specified in column (4) claiming exemption under clauses (21), (22), (22A), (22B), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46) and (47) of section 10, section 11, section 12, section 13A and section 13B of the Income-tax Act, 1961 and assessed or assessable by an Income-tax authority at serial numbers 88 to 111 specified in the notification of Government of India bearing number S.O. 2752 dated the 22nd October, 2014.
7.	Commissioner of Income-tax (Exemption), Hyderabad	Hyderabad	(i) States of Telangana, Odisha and Andhra Pradesh  (ii) Yanam district of the Union Territory of Puducherry	All cases of persons in the territorial area specified in column (4) claiming exemption under clauses (21), (22), (22A), (22B), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46) and (47) of section 10, section 11, section 12, section 13A and section 13B of the Income-tax Act, 1961 and assessed or assessable by an Income-tax authority at Serial numbers 46 to 49 and 117 to 130 specified in the notification of Government of India bearing number S.O. 2752 dated the 22nd October, 2014.
8.	Commissioner of Income-tax (Exemption), Jaipur	Jaipur	State of Rajasthan	All cases of persons in the territorial area specified in column (4) claiming exemption under clauses (21), (22), (22A), (22B), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46) and (47) of section 10, section 11, section 12, section 13A and section 13B of the Income-tax Act, 1961 and assessed or assessable by an Income-tax authority at serial numbers 131 to 140 specified in the notification of Government of India bearing number S.O. 2752 dated the 22nd October, 2014.
9.	Commissioner of Income-tax (Exemption), Kochi	Kochi	(i) State of Kerala, (ii) Mahe district of the Union Territory of Puducherry,	All cases of persons in the territorial area specified in column (4) claiming exemption under clauses (21), (22), (22A), (22B), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46) and (47) of section 10, section 11,

			(iii) Union Territory of Lakshadweep & Minicoy Islands	section 12, section 13A and section 13B of the Income-tax Act, 1961 and assessed or assessable by an Income-tax authority at serial numbers 152 to 157 specified in the notification of Government of India bearing number S.O. 2752 dated the 22nd October, 2014.
10.	Commissioner of Income-tax (Exemption), Kolkata	Kolkata	States of West Bengal, Assam, Meghalaya, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Sikkim and Union Territory of Andaman and Nicobar Islands	All cases of persons in the territorial area specified in column (4) claiming exemption under clauses (21), (22), (22A), (22B), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46) and (47) of section 10, section 11, section 12, section 13A and section 13B of the Income-tax Act, 1961 and assessed or assessable by an Income-tax authority at serial numbers 158 to 181 specified in the notification of Government of India bearing number S.O. 2752 dated the 22nd October, 2014.
11.	Commissioner of Income-tax (Exemption), Lucknow	Lucknow	States of Uttar Pradesh and Uttarakhand	All cases of persons in the territorial area specified in column (4) claiming exemption under clauses (21), (22), (22A), (22B), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46) and (47) of section 10, section 11, section 12, section 13A and section 13B of the Income-tax Act, 1961 and assessed or assessable by an Income-tax authority at serial numbers 141 to 151 and 182 to 189 specified in the notification of Government of India bearing number S.O. 2752 dated the 22nd October, 2014.
12.	Commissioner of Income-tax (Exemption), Mumbai	Mumbai	Area Covered by Municipal Corporation of Greater Mumbai and Navi Mumbai Municipal Corporation	All cases of persons in the territorial area specified in column (4) claiming exemption under clauses (21), (22), (22A), (22B), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46) and (47) of section 10, section 11, section 12, section 13A and section 13B of the Income-tax Act, 1961 and assessed or assessable by an Income-tax authority at serial numbers 190 to 224 specified in the notification of Government of India bearing number S.O. 2752 dated the 22nd October, 2014.
13.	Commissioner of Income-tax (Exemption), Patna	Patna	States of Bihar and Jharkhand	All cases of persons in the territorial area specified in column (4) claiming exemption under clauses (21), (22), (22A), (22B), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46) and (47) of section 10, section 11, section 12, section 13A and section 13B of the Income-tax Act, 1961 and assessed or assessable by an Income-tax authority at serial numbers 228 to 235 specified in the notification of Government of India bearing number S.O. 2752 dated the 22nd October, 2014.
14.	Commissioner of Income-tax (Exemption), Pune	Pune	State of Maharashtra excluding Mumbai and Navi Mumbai	All cases of persons in the territorial area specified in column (4) claiming exemption under clauses (21), (22), (22A), (22B), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46) and (47) of section 10, section 11, section 12, section 13A and section 13B of the Income-tax Act, 1961 and assessed or

				assessable by an Income-tax authority at serial numbers 225 to 227 and 236 to 241 specified in the notification of Government of India bearing number S.O. 2752 dated the 22nd October, 2014.
--	--	--	--	---

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

[Notification No. 52 /2014/F. No. 187 /38 /2014 (ITA.I)]

DEEPSHIKHA SHARMA, Director