

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION
New Delhi, the 30th October, 2014
(INCOME-TAX)

S.O. 2793(E).— In exercise of the powers conferred by sub-sections (1) and (2) of Section 120 of the Income-tax Act, 1961 (43 of 1961), and in supersession of the notification of the Government of India, Central Board of Direct Taxes number S.O. 1386(E), dated the 10th August, 2007 and in partial suppression of the notification number S.O. 2752 dated 22nd October, 2014 published in the Gazette of India, Part-II, sub-section (ii), in so far as it relates to the persons or classes of persons mentioned in column (5) of the Schedule of this notification, 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 entry in column (3) of the said Schedule, shall exercise the powers and perform the functions specified in column (6) of the said schedule, in respect of all cases of 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), in the territorial areas mentioned 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, who are subordinate to them, in respect of such persons or classes of persons specified in the corresponding entry in column (5) of the said Schedule; and

(c) further authorises the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax referred to in clause (b) of this notification, to issue orders in writing for the exercise of the powers and performance of the functions, by the Assessing Officers, who are subordinate to them, in respect of such persons or classes of persons specified in the corresponding entries in column (5) of the said schedule, 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) of this notification.

2. For the purposes of this notification, “located” means,-

(a) in the case of persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956, its registered office or the place of business or any office or branch or division or unit;

(b) in the case of persons other than companies deriving income from business or profession, the principal place of such business or profession or the place of business or any office or branch or division or unit;

(c) in case of persons other than companies, deriving income from sources other than business or profession, being-

(i) an individual, the place of residence, unless otherwise provided in this notification;

(ii) an Hindu undivided family, the place of residence of the Karta;

(iii) a firm or an association of persons or a body of individuals or a local authority and all other artificial juridical persons other than companies, the place of office;

(d) in the case of any other person, the office of the person responsible for deducting or collecting tax at source.

3. Note :

(a) ‘Alphabet’ mentioned in serial numbers.11, 12, 22 and 23 of the Schedule means the alphabet, with which the first name of the person begins. The prefix titles such as Shri, Smt., M/s etc. shall be ignored for this purpose. Further in the case of offices of Government, Ministries, Departments, Organisations, Local bodies, Institutions, the ‘Alphabet’ would mean the alphabet with which the name of such Ministries, Departments, Organisations, Local bodies, Institutions, as the case may be, begins. For example, in case of Drawing and Disbursement Officers in the Ministry of External Affairs, the ‘Alphabet’ shall be ‘E’.

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

SCHEDULE

1	Commissioner of Income-tax (TDS), Ahmedabad	Ahmedabad, Gujarat	<p>a) In the State of Gujarat - Districts of Ahmedabad, Aravali, Banaskantha, Botandm Gandhinagar, Mehsana, Patan, Sabarkanta, Surendranagar, Rajkot, Kutchh, Junagadh, Amreli, Porbander, Jamnagar, Devbhoomi Dwarka, Gir Somnath, Morbi;</p> <p>b) District of Diu in the Union territory of Daman and Diu</p>	Any person responsible for deducting or collecting tax at source for the purposes of Chapter XVII B or XVIIBB located in the territorial area mentioned in column (4)	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 and 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 so far as assigned to Commissioner of Income-tax (International Taxation and Transfer Pricing), Ahmedabad.
2	Commissioner of Income-tax (TDS), Vadodara	Vadodara, Gujarat	<p>a) In the State of Gujarat - Districts of Vadodara, Chotaudepur, Kheda, Anand, Panchmahal, Dahod, Bharuch, Narmada, Mahisagar, Surat, Tapi, Navsari, Valsad, The Dangs;</p> <p>b) District of Daman in the Union territory of Daman and Diu;</p> <p>c) Union territory of Dadra and Nagar Haveli.</p>	Any person responsible for deducting or collecting tax at source for the purposes of Chapter XVII B or XVIIBB located in the territorial area mentioned in column (4)	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 and 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 so far as assigned to Commissioner of Income-tax (International Taxation and Transfer Pricing), Ahmedabad.
3	Commissioner of Income-tax (TDS), Bangalore	Bangalore, Karnataka	In the State of Karnataka - Bangalore Urban, Bangalore Rural, Kolar, Chikkaballapur, Ramanagaram, Mysore, Mandya, Hassan, Tumkur, Chikkmagalur, Chamarajanagar, Kodagu.	Any person responsible for deducting or collecting tax at source for the purposes of Chapter XVII B or XVIIBB located in the territorial area mentioned in column (4)	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 and 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 so far as

					assigned to Commissioner of Income-tax (International Taxation), Bangalore.
4	Commissioner of Income-tax (TDS), Panaji	Panaji, Goa	(a) In the States of Karnataka - Districts of Belgaum, Bijapur, Bagalkot, Karwar, Udupi, Mangalore, Bidar, Gulbarga, Yadagiri, Raichur, Koppal, Bellary, Gadag, Dharwad, Haveri, Shimoga, Davangere and Chitradurga; (b) State of Goa.	Any person responsible for deducting or collecting tax at source for the purposes of Chapter XVII B or XVIIBB located in the territorial area mentioned in column (4)	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 and 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 so far as assigned to Commissioner of Income-tax (International Taxation), Bangalore.
5	Commissioner of Income-tax (TDS), Bhopal	Bhopal, Madhya Pradesh	State of Madhya Pradesh and Chattisgarh	Any person responsible for deducting or collecting tax at source for the purposes of Chapter XVII B or XVIIBB located in the territorial area mentioned in column (4)	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 and 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 so far as assigned to Commissioner of Income-tax (International Taxation and Transfer Pricing), Ahmedabad.
6	Commissioner of Income-tax (TDS), Bhubaneswar	Bhubaneswar, Odisha	State of Odisha	Any person responsible for deducting or collecting tax at source for the purposes of Chapter XVII B or XVIIBB located in the territorial area mentioned in column (4)	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 and 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 so far as assigned to Commissioner of Income-tax (International Taxation and Transfer Pricing), Kolkata.
7	Commissioner of Income-tax (TDS), Chandigarh-1	Chandigarh	States of Punjab, Jammu and Kashmir and the Union territory of Chandigarh	Any person responsible for deducting or collecting tax at source for the purposes of Chapter XVII B or XVIIBB located in the territorial area mentioned in column (4)	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 and 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 so far as assigned to Commissioner of Income-tax (International Taxation), Delhi-2.
8	Commissioner of Income-tax (TDS), Chandigarh-2	Chandigarh	States of Haryana and Himachal Pradesh	Any person responsible for deducting or collecting tax at source for the purposes of Chapter XVII B or XVIIBB located in the territorial area mentioned in column (4)	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 and 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 so far as assigned to Commissioner of Income-tax (International Taxation), Delhi-2.
9	Commissioner of Income-tax (TDS), Chennai	Chennai, Tamil Nadu	(a) In the State of Tamil Nadu - Districts of Chennai, Kancheepuram, Vellore, Tiruvannamala, Tiruvallur, Cuddalore, Villupuram; (b) Union territory of Puducherry (excluding Yanam, Mahe and Karaikal district.	Any person responsible for deducting or collecting tax at source for the purposes of Chapter XVII B or XVIIBB located in the territorial area mentioned in column (4)	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 and 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 so far as assigned to Commissioner of Income-tax (International Taxation), Chennai.
10	Commissioner of Income-tax	Coimbatore, Tamil Nadu	(a) In the State of Tamil Nadu -	Any person responsible for deducting or	All powers and functions relating to deduction of tax or

	(TDS), Coimbatore		Districts of Coimbatore, Erode, Tirupur, Nilgiris, Trichy, Pudukottai, Perambalur, Ariyalur, Thiruvarur, Thanjavur, Karur, Nagapattinam, Dindigul, Theni, Sivaganga, Madurai, Virudhunagar, Tirunelveli, Ramanathapur- am, Kanyakumari, Tuticorin, Salem, Namakkal, Dharmapuri and Krishnagiri; (b) District of Karaikal in the Union territory of Puducherry.	collecting tax at source for the purposes of Chapter XVII B or XVIIBB located in the territorial area mentioned in column (4)	collection of tax under Chapter XVII of the Income-tax Act, 1961, including related powers and functions under Chapter XIII, XXI, XXII and 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 so far as assigned to Commissioner of Income-tax (International Taxation) Chennai.
11	Commissioner of Income-tax (TDS), Delhi- 1	New Delhi	Area within the limits of National Capital territory of Delhi	Any person responsible for deducting or collecting tax at source for the purposes of Chapter XVII B or XVIIBB located in the territorial area mentioned in column (4)	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 and XXIII of the said Act, in respect of persons mentioned in column (5), whose name begins with the alphabet 'A' or 'B' or 'C' or 'D' or 'E' or 'F' or 'G' or 'H' or 'I' or 'J' or 'K' or 'L' or 'M', 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 so far as assigned to Commissioner(s) of Income-tax (International Taxation), Delhi.
12	Commissioner of Income-tax (TDS), Delhi- 2	New Delhi	Area within the limits of National Capital Territory of Delhi	Any person responsible for deducting or collecting tax at source for the purposes of Chapter XVII B or XVIIBB located in the territorial area mentioned in column (4)	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 and XXIII of the said Act, in respect of persons mentioned in column (5), whose name begins with the alphabet 'N' or 'O' or 'P'

					or 'Q' or 'R' or 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z', 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 so far as assigned to Commissioner(s) of Income-tax (International Taxation), Delhi.
13	Commissioner of Income-tax (TDS), Guwahati	Guwahati, Assam	States of Assam , Manipur, Nagaland, Arunachal Pradesh, Meghalaya, Mizoram and Tripura	Any person responsible for deducting or collecting tax at source for the purposes of Chapter XVII B or XVIIBB located in the territorial area mentioned in column (4)	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 and 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 so far as assigned to Commissioner of Income-tax (International Taxation and Transfer Pricing), Kolkata.
14	Commissioner of Income-tax (TDS), Hyderabad	Hyderabad, Telangana.	State of Telangana	Any person responsible for deducting or collecting tax at source for the purposes of Chapter XVII B or XVIIBB located in the territorial area mentioned in column (4)	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 and 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 so far as assigned to Commissioner of Income-tax (International Taxation and Transfer Pricing), Hyderabad.
15	Commissioner of Income-tax (TDS), Vijayawada	Vijayawada, Andhra Pradesh	(a) State of Andhra Pradesh; (b) Yanam District of Union territory of Puduchery.	Any person responsible for deducting or collecting tax at source for the purposes of Chapter XVII B or XVIIBB located in the territorial area mentioned in column (4)	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 and 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 so far as assigned to Commissioner of Income-tax (International Taxation and Transfer Pricing), Hyderabad.
16	Commissioner of Income-tax (TDS), Jaipur	Jaipur, Rajasthan	State of Rajasthan	Any person responsible for deducting or collecting tax at source for the purposes of Chapter XVII B or XVIIBB located in the territorial area mentioned in column (4)	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 and 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 so far as assigned to Commissioner of Income-tax (International Taxation), Delhi-1.
17	Commissioner of Income-tax (TDS), Kanpur	Kanpur, Uttar Pradesh	(a) In the state of Uttar Pradesh- Districts of Kanpur Nagar and Kanpur Dehat (Ramabainagar, Jalaun, Hamirpur, Banda, Chitrakoot, Mahoba, Mathura and Auraiya, Agra, Firozabad, Jhansi, Lalitpur, Etawah, Aligarh, Farukhabad, Kannauj, Etah, Hathras, Mainpuri, Kansi Ram Nagar (Kasganj), Muzaffarnagar, Shamli, Saharanpur, Meerut and	Any person responsible for deducting or collecting tax at source for the purposes of Chapter XVII B or XVIIBB located in the territorial area mentioned in column (4)	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 and 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 so far as assigned to Commissioner of Income-tax (International Taxation), Delhi-3.

			Baghat, Ghaziabad, Hapur, Bulandshahar and Gautam Buddha Nagar; (b) State of Uttarakhand.		
18	Commissioner of Income-tax (TDS), Kochi	Kochi, Kerala	(a) State of Kerala; (b) Union territory of Lakshadweep; (c) Mahe district of the Union territory of Puducherry.	Any person responsible for deducting or collecting tax at source for the purposes of Chapter XVII B or XVIIBB located in the territorial area mentioned in column (4)	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 and 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 so far as assigned to Commissioner of Income-tax (International Taxation) Bangalore.
19	Commissioner of Income-tax (TDS), Kolkata	Kolkata West Bengal	(a) In the state of West Bengal- (i) Areas within the limits of Kolkata Municipal Corporation; (ii) The districts of Howrah, North 24 Parganas, South 24 Parganas, Hooghly, Nadia, Murshidabad, Purba (East) Medinipur, Paschim(West) Medinipur; (b) The Union territory of Andaman and Nicobar Islands.	Any person responsible for deducting or collecting tax at source for the purposes of Chapter XVII B or XVIIBB located in the territorial area mentioned in column (4)	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 and 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 so far as assigned to Commissioner of Income-tax (International Taxation and Transfer Pricing), Kolkata.
20	Commissioner of Income-tax (TDS), Siliguri	Siliguri West Bengal	(a) In the State of West Bengal- Districts of Burdwan, Birbhum, Bankura, Purulia, Maldah, Jalpaiguri, Alipurduar, Coochbehar, Darjeeling,	Any person responsible for deducting or collecting tax at source for the purposes of Chapter XVII B or XVIIBB located in the territorial area mentioned in column (4)	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 and 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

			Uttar (North) Dinajpur, Dakshin (South) Dinajpur; b) State of Sikkim.		194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the said Act, in so far as assigned to Commissioner of Income-tax (International Taxation and Transfer Pricing), Kolkata.
21	Commissioner of Income-tax (TDS), Lucknow	Lucknow, Uttar Pradesh	(a) In the State of Uttar Pradesh: Districts of Lucknow, Unnao, Barabanki, Faizabad, Sultanpur, Amethi, Pratapgarh, Rae Bareilly, Jaunpur, Basti, Gonda, Bahraich, Balrampur, Shrawasti, Ambedkar Nagar, Siddharth Nagar, SantKabir Nagar, Allahabad, Mirzapur, Fatehpur, Sonebhadra, Kaushambi, Varanasi, Bhadohi (Sant Ravi Das Nagar), Ballia, Ghazipur, Chandauli, Gorakhpur, Deoria, Mau, Azamgarh, Kushinagar, Maharajganj, Bareilly, Shahjahanpur, Pilibhit, Hardoi, Sitapur, Lakhimpur Kheri, Moradabad, Bijnore, Rampur, Badaun, Amroha (Jyotiba Phule Nagar) and Sambhal.	Any person responsible for deducting or collecting tax at source for the purposes of Chapter XVII B or XVIIBB located in the territorial area mentioned in column (4)	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 and 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 so far as assigned to Commissioner of Income-tax (International Taxation), Delhi-3.

22	Commissioner of Income-tax (TDS), Mumbai-1	Mumbai Maharashtra	Area Covered by Municipal Corporation of Greater Mumbai and Navi Mumbai Municipal Corporation	Any person responsible for deducting or collecting tax at source for the purposes of Chapter XVII B or XVIIBB located in the territorial area mentioned in column (4)	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 and XXIII of the said Act, in respect of persons mentioned in column (5), whose name begins with the alphabet 'A' or 'B' or 'C' or 'D' or 'E' or 'F' or 'G' or 'H' or 'I' or 'J' or 'K' or 'L' or 'M', 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 so far as assigned to Commissioner(s) of Income-tax (International Taxation), Mumbai.
23	Commissioner of Income-tax (TDS), Mumbai-2	Mumbai Maharashtra	Area Covered by Municipal Corporation of Greater Mumbai and Navi Mumbai Municipal Corporation	Any person responsible for deducting or collecting tax at source for the purposes of Chapter XVII B or XVIIBB located in the territorial area mentioned in column (4)	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 and XXIII of the said Act, in respect of persons mentioned in column 5, whose name begins with the alphabet 'N' or 'O' or 'P' or 'Q' or 'R' or 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z', 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 so far as assigned to Commissioner(s) of Income-tax (International Taxation), Mumbai.
24	Commissioner of Income-tax (TDS), Nagpur	Nagpur Maharashtra	In the State of Maharashtra – Districts of Nagpur, Gondia, Akola, Buldhana, Washim, Wardha, Chandrapur, Gadchiroli, Bhandara, Yavatmal and Amravati.	Any person responsible for deducting or collecting tax at source for the purposes of Chapter XVII B or XVIIBB located in the territorial area mentioned in column (4)	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 and 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 so far as assigned to Commissioner of Income-tax (International Taxation and Transfer Pricing),

					Pune.
25	Commissioner of Income-tax (TDS), Patna	Patna, Bihar	States of Bihar and Jharkhand	Any person responsible for deducting or collecting tax at source for the purposes of Chapter XVII B or XVIIBB located in the territorial area mentioned in column (4)	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 and 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 so far as assigned to Commissioner of Income-tax (International Taxation and Transfer Pricing), Kolkata.
26	Commissioner of Income-tax (TDS), Pune	Pune, Maharashtra	In the State of Maharashtra- Districts of Pune, Ahmednagar, Satara, Solapur, Sangli, Kolhapur, Sindhudurg, Ratnagiri, Thane, Raigad, Palghar, Nashik, Dhule, Nandurbar, Jalgaon, Aurangabad, Parbhani, Hingoli, Jalna, Nanded, Beed, Latur and Osmanabad.	Any person responsible for deducting or collecting tax at source for the purposes of Chapter XVII B or XVIIBB located in the territorial area mentioned in column (4)	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 and 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 so far as assigned to Commissioner of Income-tax (International Taxation and Transfer Pricing), Pune.

[Notification No. 55/2014. F. No. 187/39/2014 (ITA.I)]

DEEPSHIKHA SHARMA, Director