

NOTIFICATION

New Delhi, Dated the 3rd November, 2014

(Income-tax)

S.O. 2814(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. 881(E), dated the 14th 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 hereto annexed having their headquarters at the places specified in the corresponding entries in column(3) of the said Schedule, shall exercise such powers and perform such functions as specified in column (6) in respect of all cases of persons or classes of persons specified in column (5) in such territorial areas specified in the corresponding entries in column (4) of the said Schedule and in respect of all incomes or classes of income thereof;
- (b) authorises the Commissioners of Income tax referred to in this notification, to issue orders in writing empowering the Additional Commissioners of Income tax or Joint Commissioners of Income tax, who are subordinate to them to exercise the powers and perform the functions of Additional Commissioners of Income tax or Joint Commissioner of Income tax, in respect of such territorial areas or of such persons or classes of persons or of such incomes or classes of income or of such cases or classes of cases specified in the corresponding entries in column (4) of the said Schedule;
- (c) 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 Officer, who are subordinate to them, in respect of such specified area or persons or classes of persons or incomes or classes of income or cases or classes of cases, in respect of which such Additional Commissioners of Income-tax or Joint Commissioners of Income tax are authorised under clause (b) of this notification.

SCHEDULE

Sl. No.	Designation of Income tax Authorities	Headquarters	Territorial Area	Persons or class of persons	Powers and functions
(1)	(2)	(3)	(4)	(5)	(6)
1	Commissioner of Income-tax (International Taxation)-1, Delhi	Delhi	(i) Areas lying within the territorial limits of National Capital Territory of	1.For the territorial area mentioned at (i) in column (4), following persons having their names beginning with any of the alphabets 'A' or 'B' or 'C' or 'D' or 'E' or 'F' or 'G' and with	(a) All functions and powers including functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-

			Delhi; (ii) Areas lying within the territorial limits of State of Rajasthan	<p>numerals, special character/ symbol.</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub section (23A) of section 2 of the Income tax Act, 1961 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 (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)</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4),</p> <p>(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),</p> <p>(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);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income tax Act, 1961 within the territorial area mentioned in column(4)</p> <p>2.For the territorial area mentioned at (ii) in column(4)</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub-section (23A) of section 2 of the Income tax Act, 1961 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 (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)</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4),</p>	<p>section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 in respect of persons mentioned at items 1(a) and 2(a) of column (5).</p> <p>(b) All functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 on payments made to non-residents and foreign companies in respect of persons mentioned at items 1(b), 1(c), 1(d), 1(e), 2(b), 2(c), 2(d) and 2(e), of column (5).</p>
				<p>(a) persons being non-residents including foreign companies within the meaning of sub-section (23A) of section 2 of the Income tax Act, 1961 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 (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)</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4),</p>	

				<p>(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),</p> <p>(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);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income tax Act, 1961 within the territorial area mentioned in column(4)</p>	
2	Commissioner of Income-tax (International Taxation)-2, Delhi	Delhi	<p>(i) Areas lying within the territorial limits of National Capital Territory of Delhi;</p> <p>(ii) Areas lying within the territorial limits of States of Haryana, Punjab, Himachal Pradesh, Jammu and Kashmir and Union Territory of Chandigarh.</p>	<p>1.For the territorial area mentioned at (i) in column (4), following persons having their names beginning with any of the alphabets 'H' or 'I' or 'J' or 'K' or 'L' or 'M' or 'N' or 'O' or 'P'.</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub section (23A) of section 2 of the Income tax Act, 1961 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 (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)</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4),</p> <p>(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),</p> <p>(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);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income tax Act, 1961 within the territorial area mentioned in column(4)</p> <p>2.For the territorial area mentioned at (ii) in column(4)</p>	<p>(a) All functions and powers including functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 in respect of persons mentioned at items 1(a) and 2(a) of column (5).</p> <p>(b) All functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 on payments made to non-residents and foreign companies in respect of persons mentioned at items 1(b), 1(c), 1(d), 1(e), 2(b), 2(c), 2(d) and 2(e), of column (5).</p>

				<p>(a) persons being non-residents including foreign companies within the meaning of sub-section (23A) of section 2 of the Income Tax Act, 1961 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 (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);</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(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);</p> <p>(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);</p> <p>(e) any other person responsible for deducting Tax at source under Chapter XVII or Chapter XVII-B of the Income tax Act, 1961 within the territorial area mentioned in column(4).</p>	
3.	Commissioner of Income-tax (International Taxation)-3, Delhi	Delhi	<p>(i) Areas lying within the territorial limits of National Capital Territory of Delhi;</p> <p>(ii) Areas lying within the territorial limits of State of Uttar Pradesh and Uttarakhand</p>	<p>1.For the territorial area mentioned at (i) in column (4), following persons having their names beginning with any of the alphabets 'Q' or 'R' or 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z'.</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub-section (23A) of section 2 of the Income Tax Act, 1961 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 (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);</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p>	<p>(a) All functions and powers including functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 in respect of persons mentioned at items 1(a) and 2(a) of column (5).</p> <p>(b) All functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income Tax Act, 1961 on payments made to non-residents and foreign</p>

				<p>(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);</p> <p>(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);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income Tax Act, 1961 within the territorial area mentioned in column(4);</p> <p>2.For the territorial area mentioned at (ii) in column(4).</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub-section (23A) of section 2 of the Income Tax Act, 1961 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 (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);</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(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);</p> <p>(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);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income Tax Act, 1961 within the territorial area mentioned in column(4).</p>	<p>companies in respect of persons mentioned at items 1(b), 1(c), 1(d), 1(e), 2(b), 2(c), 2(d) and 2(e), of column (5).</p>
4.	Commissioner of Income-tax (International Taxation and Transfer Pricing)-Kolkata	Kolkata	Areas lying within the territorial limits of States of West Bengal, Jharkhand, Bihar, Odisha, Sikkim, Assam,	<p>For the territorial area mentioned in column(4).</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub-section (23A) of section 2 of the Income Tax Act, 1961 and having a Permanent Establishment</p>	<p>(a) All functions and powers including functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section</p>

			<p>Arunachal Pradesh, Meghalaya, Manipur, Mizoram, Nagaland, Tripura and Union Territory of Andaman and Nicobar Islands</p>	<p>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 (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);</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(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);</p> <p>(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);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income Tax Act, 1961 within the territorial area mentioned in column(4).</p>	<p>194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income Tax Act, 1961 in respect of persons mentioned at items 1(a) and 2(a) of column (5).</p> <p>(b) All functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income Tax Act, 1961 on payments made to non-residents and foreign companies in respect of persons mentioned at items 1(b), 1(c), 1(d), 1(e), 2(b), 2(c), 2(d) and 2(e), of column (5).</p>
5.	Commissioner of Income-tax (International Taxation)-1, Mumbai	Mumbai	<p>Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.</p>	<p>For the territorial area mentioned in column (4), following persons having their names beginning with any of the alphabets 'A' or 'B' and with numerals, special character/ symbol.</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub-section (23A) of section 2 of the Income Tax Act, 1961 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 (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);</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(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);</p> <p>(d) persons being companies registered</p>	<p>(a) All functions and powers including functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income Tax Act, 1961 in respect of persons mentioned at items 1(a) and 2(a) of column (5).</p> <p>(b) All functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income Tax Act, 1961 on payments made to non-residents and foreign companies in respect of persons mentioned at items 1(b), 1(c), 1(d), 1(e), 2(b), 2(c), 2(d) and</p>

				<p>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);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income Tax Act, 1961 within the territorial area mentioned in column(4).</p>	2(e), of column (5).
6.	Commissioner of Income-tax (International Taxation)-2, Mumbai	Mumbai	<p>Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.</p>	<p>For the territorial area mentioned in column (4), following persons having their names beginning with any of the alphabets 'C' or 'D' or 'E' or 'F' or 'G' or 'H' or 'I'.</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub-section (23A) of section 2 of the Income Tax Act, 1961 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 (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);</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(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);</p> <p>(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);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income Tax Act, 1961 within the territorial area mentioned in column(4).</p>	<p>(a) All functions and powers including functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 in respect of persons mentioned at items 1(a) and 2(a) of column (5).</p> <p>(b) All functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 on payments made to non-residents and foreign companies in respect of persons mentioned at items 1(b), 1(c), 1(d), 1(e), 2(b), 2(c), 2(d) and 2(e), of column (5).</p>
7.	Commissioner of Income-tax (International Taxation)-3, Mumbai	Mumbai	<p>Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in</p>	<p>For the territorial area mentioned in column (4), following persons having their names beginning with any of the alphabets 'J' or 'K' or 'L' or 'M' or 'N' or 'O' or 'P' or 'Q'.</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub-section (23A) of section 2 of the Income Tax Act, 1961 and having a Permanent Establishment in terms of the</p>	<p>(a) All functions and powers including functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 in respect</p>

			the state of Maharashtra.	<p>applicable Double Tax Avoidance Agreement, in the areas mentioned in column(4) or having a Business Connection or having any source of 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);</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(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);</p> <p>(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);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income Tax Act, 1961 within the territorial area mentioned in column(4).</p>	<p>of persons mentioned at items 1(a) and 2(a) of column (5).</p> <p>(b) All functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 on payments made to non-residents and foreign companies in respect of persons mentioned at items 1(b), 1(c), 1(d), 1(e), 2(b), 2(c), 2(d) and 2(e), of column (5).</p>
8.	Commissioner of Income-tax (International Taxation)-4, Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	<p>For the territorial area mentioned in column (4), following persons having their names beginning with any of the alphabets 'R' or 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z' and numerals, special character/ symbol.</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub-section (23A) of section 2 of the Income tax Act, 1961 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 (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);</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(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);</p>	<p>(a) All functions and powers including functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 in respect of persons mentioned at items 1(a) and 2(a) of column (5).</p> <p>(b) All functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 on payments made to non-residents and foreign companies in respect of persons mentioned at items 1(b), 1(c), 1(d), 1(e), 2(b), 2(c), 2(d) and 2(e), of column (5).</p>

				<p>(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);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income Tax Act, 1961 within the territorial area mentioned in column(4).</p>	2(e), of column (5).
9.	Commissioner of Income-tax (International Taxation and Transfer Pricing)- Ahmedabad	Ahmedabad	Areas lying within the territorial limits of States of Gujarat, Madhya Pradesh, Chhattisgarh and Union Territories of Daman and Diu and Dadra & Nagar Haveli.	<p>For the territorial area mentioned in column(4).</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub-section (23A) of section 2 of the Income Tax Act, 1961 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 (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);</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(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);</p> <p>(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);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income Tax Act, 1961 within the territorial area mentioned in column(4).</p>	<p>(a) All functions and powers including functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 in respect of persons mentioned at items 1(a) and 2(a) of column (5).</p> <p>(b) All functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income Tax Act, 1961 on payments made to non-residents and foreign companies in respect of persons mentioned at items 1(b), 1(c), 1(d), 1(e), 2(b), 2(c), 2(d) and 2(e), of column (5).</p>
10	Commissioner of Income-tax (International Taxation and Transfer Pricing)- Pune	Pune	Areas lying within the territorial limits of State of Maharashtra other than areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and	<p>For the territorial area mentioned in column(4).</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub section (23A) of section 2 of the Income Tax Act, 1961 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 (i) is received</p>	(a) All functions and powers including functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 in respect of persons mentioned at

			Districts of Thane and Raigarh in the state of Maharashtra.	<p>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)</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4),</p> <p>(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),</p> <p>(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);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income tax Act, 1961 within the territorial area mentioned in column(4)</p>	<p>items 1(a) and 2(a) of column (5).</p> <p>(b) All functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 on payments made to non-residents and foreign companies in respect of persons mentioned at items 1(b), 1(c), 1(d), 1(e), 2(b), 2(c), 2(d) and 2(e), of column (5).</p>
11.	Commissioner of Income-tax (International Taxation), Bangalore	Bangalore	Areas lying within the territorial limits of States of Karnataka, Kerala, Goa and District of Mahe in the Union Territory of Lakshadweep	<p>For the territorial area mentioned in column(4)</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub section (23A) of section 2 of the Income tax Act, 1961 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 (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)</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4),</p> <p>(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),</p> <p>(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);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of</p>	<p>(a) All functions and powers including functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 in respect of persons mentioned at items 1(a) and 2(a) of column (5).</p> <p>(b) All functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 on payments made to non-residents and foreign companies in respect of persons mentioned at items 1(b), 1(c), 1(d), 1(e), 2(b), 2(c), 2(d) and 2(e), of column (5).</p>

				the Income tax Act, 1961 within the territorial area mentioned in column (4)	
12.	Commissioner of Income-tax (International Taxation), Chennai	Chennai	Areas lying within the territorial limits of state of Tamil Nadu and districts of Pondicherry and Karaikal in the Union Territory of Puducherry	<p>For the territorial area mentioned in column (4)</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub section (23A) of section 2 of the Income tax Act, 1961 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 (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)</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4),</p> <p>(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),</p> <p>(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);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income tax Act, 1961 within the territorial area mentioned in column(4)</p>	<p>(a) All functions and powers including functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 in respect of persons mentioned at items 1(a) and 2(a) of column (5).</p> <p>(b) All functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 on payments made to non-residents and foreign companies in respect of persons mentioned at items 1(b), 1(c), 1(d), 1(e), 2(b), 2(c), 2(d) and 2(e), of column (5).</p>
13.	Commissioner of Income-tax (International Taxation and Transfer Pricing)-Hyderabad	Hyderabad	Areas lying within the territorial limits of states of Andhra Pradesh and Telangana and district of Yanam in the Union Territory of Puducherry	<p>For the territorial area mentioned in column(4)</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub section (23A) of section 2 of the Income tax Act, 1961 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 (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)</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4),</p>	<p>(a) All functions and powers including functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 in respect of persons mentioned at items 1(a) and 2(a) of column (5).</p> <p>(b) All functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of</p>

				<p>(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),</p> <p>(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);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income tax Act, 1961 within the territorial area mentioned in column(4).</p>	<p>section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 on payments made to non-residents and foreign companies in respect of persons mentioned at items 1(b), 1(c), 1(d), 1(e), 2(b), 2(c), 2(d) and 2(e), of column (5).</p>
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2. This notification shall come into force with effect from the 15th day of November, 2014.

[Notification No. 57/2014./F. No. 187/29/2014 (ITA. I)]

DEEPSHIKHA SHARMA, Director