

## **NOTIFICATION**

New Delhi, the 3rd November, 2014

### **(Income -tax)**

**S.O. 2815(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), the Central Board of Direct Taxes hereby directs that,—

- (a) 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 the powers and perform the functions in respect of territorial areas or of such persons or class of persons in respect of which the Additional/Joint Commissioners of Income-tax (Transfer Pricing Officers) and Deputy/Assistant Commissioners of Income-tax (Transfer Pricing Officers) specified in the corresponding column (4) of the said Schedule having jurisdiction vested in them.

**"SCHEDULE"**

| <b>S. No.</b> | <b>Designation of Income-tax Authorities</b>           | <b>Headquarters</b> | <b>Transfer Pricing Officers</b>   |
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| <b>(1)</b>    | <b>(2)</b>   | <b>(3)</b>          | <b>(4)</b>   |
| 1             | Commissioner of Income-tax (Transfer Pricing)-1, Delhi | Delhi               | Additional/Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(1), Delhi                     |
|               |  |                     | Deputy/Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 1(1)(1), Delhi                |
|               |  |                     | Deputy Commissioner or Assistant Commissioner of Income-tax (Transfer Pricing Officer) -1(1)(2), Delhi |
|               |  |                     | Additional/Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(2), Delhi                     |
|               |  |                     | Deputy/Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 1(2)(1), Delhi                |
|               |  |                     | Deputy Commissioner or Assistant Commissioner of Income-tax (Transfer Pricing Officer) -1(2)(2), Delhi |
|               |  |                     | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(3), Delhi                    |
|               |  |                     | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 1(3)(1), Delhi               |
|               |  |                     | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 1(3)(2), Delhi               |
| 2             | Commissioner of Income-tax (Transfer Pricing)-2, Delhi | Delhi               | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Delhi                    |
|               |  |                     | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 2(1)(1), Delhi               |
|               |  |                     | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 2(1)(2), Delhi               |
|               |  |                     | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(2), Delhi                    |
|               |  |                     | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 2(2)(1), Delhi               |
|               |  |                     | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 2(2)(2), Delhi               |
|               |  |                     | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(3), Delhi                    |
|               |  |                     | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 2(3)(1), Delhi               |
|               |  |                     | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 2(3)(2), Delhi               |
| 3             | Commissioner of Income-tax (Transfer Pricing)-3, Delhi | Delhi               | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-3(1), Delhi                    |
|               |  |                     | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 3(1)(1), Delhi               |
|               |  |                     | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 3(1)(2), Delhi               |
|               |  |                     | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-3(2), Delhi                    |

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|   |   |         | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 3(2)(1), Delhi |
|   |   |         | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 3(2)(2), Delhi |
|   |   |         | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-3(3), Delhi      |
|   |   |         | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 3(3)(1), Delhi |
|   |   |         | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 3(3)(2), Delhi |
| 4 | Commissioner of Income-tax (International Taxation and Transfer Pricing), Kolkata | Kolkata | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer), Kolkata         |
|   |   |         | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 1, Kolkata      |
|   |   |         | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 2, Kolkata      |
| 5 | Commissioner of Income-tax (Transfer Pricing)-1, Mumbai                           | Mumbai  | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 1(1), Mumbai    |
|   |   |         | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(1), Mumbai  |
|   |   |         | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(2), Mumbai  |
|   |   |         | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 1(2), Mumbai    |
|   |   |         | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2)(1), Mumbai  |
|   |   |         | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2)(2), Mumbai  |
|   |   |         | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 1(3), Mumbai    |
|   |   |         | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(3)(1), Mumbai  |
|   |   |         | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(3)(2), Mumbai  |
| 6 | Commissioner of Income-tax (Transfer Pricing)-2, Mumbai                           | Mumbai  | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 2(1), Mumbai    |
|   |   |         | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1)(1), Mumbai  |
|   |   |         | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1)(2), Mumbai  |
|   |   |         | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 2(2), Mumbai    |
|   |   |         | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2)(1), Mumbai  |
|   |   |         | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2)(2), Mumbai  |
|   |   |         | Additional/ Joint Commissioner of Income-tax   |

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|   |  |        | (Transfer Pricing Officer)- 2(3), Mumbai  |
|   |  |        | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(3)(1), Mumbai |
|   |  |        | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(3)(2), Mumbai |
| 7 | Commissioner of Income-tax (Transfer Pricing)-3, Mumbai                        | Mumbai | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 3(1), Mumbai   |
|   |  |        | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(1)(1), Mumbai |
|   |  |        | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(1)(2), Mumbai |
|   |  |        | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 3(2), Mumbai   |
|   |  |        | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(2)(1), Mumbai |
|   |  |        | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(2)(2), Mumbai |
|   |  |        | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 3(3), Mumbai   |
|   |  |        | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(3)(1), Mumbai |
|   |  |        | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(3)(2), Mumbai |
| 8 | Commissioner of Income-tax (Transfer Pricing)-4, Mumbai                        | Mumbai | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 4(1), Mumbai   |
|   |  |        | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(1)(1), Mumbai |
|   |  |        | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(1)(2), Mumbai |
|   |  |        | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 4(2), Mumbai   |
|   |  |        | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(2)(1), Mumbai |
|   |  |        | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(2)(2), Mumbai |
|   |  |        | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 4(3), Mumbai   |
|   |  |        | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(3)(1), Mumbai |
|   |  |        | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(3)(2), Mumbai |
| 9 | Commissioner of Income-tax (International Taxation and Transfer Pricing), Pune | Pune   | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1, Pune         |
|   |  |        | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1), Pune      |
|   |  |        | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2), Pune      |

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|    |   |           | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2, Pune            |
|    |   |           | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Pune         |
|    |   |           | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2), Pune         |
| 10 | Commissioner of Income-tax (International Taxation and Transfer Pricing), Ahmedabad | Ahmedabad | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer), Ahmedabad         |
|    |   |           | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1, Ahmedabad       |
|    |   |           | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2, Ahmedabad       |
| 11 | Commissioner of Income-tax (Transfer Pricing)-1, Bangalore                          | Bangalore | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(1), Bangalore    |
|    |   |           | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(1), Bangalore |
|    |   |           | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(2), Bangalore |
|    |   |           | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(2), Bangalore    |
|    |   |           | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2)(1), Bangalore |
|    |   |           | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2)(2), Bangalore |
|    |   |           | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(3), Bangalore    |
|    |   |           | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(3)(1), Bangalore |
|    |   |           | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(3)(2), Bangalore |
| 12 | Commissioner of Income-tax (Transfer Pricing)-2, Bangalore                          | Bangalore | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Bangalore    |
|    |   |           | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1)(1), Bangalore |
|    |   |           | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1)(2), Bangalore |
|    |   |           | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2 (2), Bangalore   |
|    |   |           | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2)(1), Bangalore |
|    |   |           | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2)(2), Bangalore |
|    |   |           | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(3), Kochi        |
|    |   |           | Deputy/ Assistant Commissioner of Income-tax (Transfer                                     |

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|    |   |           | Pricing Officer)-2(3)(1), Kochi  |
|    |   |           | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(3)(2), Kochi |
| 13 | Commissioner of Income-tax (Transfer Pricing), Chennai                              | Chennai   | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1, Chennai     |
|    |   |           | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1), Chennai  |
|    |   |           | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2), Chennai  |
|    |   |           | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2, Chennai     |
|    |   |           | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Chennai  |
|    |   |           | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Chennai  |
|    |   |           | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-3, Chennai     |
|    |   |           | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(1), Chennai  |
|    |   |           | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(2), Chennai  |
| 14 | Commissioner of Income-tax (International Taxation and Transfer Pricing), Hyderabad | Hyderabad | Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer), Hyderabad     |
|    |   |           | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1, Hyderabad   |
|    |   |           | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2, Hyderabad   |
|    |   |           | Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3, Hyderabad   |

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

[Notification No. 58 /2014/F. No.187/29/2014 (ITA.I)]

DEEPSHIKHA SHARMA, Director