

NOTIFICATION

New Delhi, the 3rd November, 2014

(Income-tax)

S.O. 2817(E).—In exercise of the powers conferred by section 118 of the Income-tax Act, 1961 (43 of 1961) and in supersession of the notification of the Government of India, the Central Board of Direct Taxes number S.O. 279(E), dated the 12th March, 2003, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub section (ii), dated the 12th March, 2003, except as respects things done or omitted to be done before such supersession, the Central Board of Direct Taxes hereby directs that,—

- (a) the Transfer Pricing Officer referred to in the explanation to section 92CA of the said Act, as specified in column (6) of the Schedule below shall be subordinate to the Additional/ Joint Commissioner of Income Tax (Transfer Pricing Officer) specified in column (5) of the Table;
- (b) the Transfer Pricing Officer referred to in the explanation to section 92CA of the said Act, as specified in column (5) of the Schedule below shall be subordinate to the Commissioner of Income-tax specified in column (4) of the Table.
- (c) the Commissioner of Income-tax as specified in column (4) of the table below shall be subordinate to the Principal Chief Commissioner / the Chief Commissioner of Income-tax specified in column (1) or (2) of the said Schedule.

SCHEDULE

S. No	Principal Chief Commissioner of Income-tax	Chief Commissioner of Income-tax	Commissioner of Income-tax	Transfer Pricing Officer (Additional/ Joint Commissioner of Income-tax)	Transfer Pricing Officer (Deputy /Assistant Commissioner of Income-tax)
(1)	(2)	(3)	(4)	(5)	(6)
1	Principal Chief Commissioner of Income-tax (International Taxation), Delhi	-	Commissioner of Income-tax (Transfer Pricing)-1, Delhi	Additional/Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(1), Delhi	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(1), Delhi (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(2), Delhi
				Additional/ Joint Commissioner of Income-tax (Transfer	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer

			Pricing Officer-)-1(2), Delhi	Pricing Officer)- 1(2)(1), Delhi (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 1(2)(2), Delhi
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(3), Delhi	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 1(3)(1), Delhi (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 1(3)(2), Delhi
		Commissioner of Income-tax (Transfer Pricing)-2, Delhi	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Delhi	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 2(1)(1), Delhi (ii) 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	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 2(2)(1), Delhi (ii) 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	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 2(3)(1), Delhi (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 2(3)(2), Delhi
		Commissioner of Income-tax (Transfer Pricing)-3, Delhi	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-3(1), Delhi	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 3(1)(1), Delhi (ii) 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	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 3(2)(1), Delhi

					(ii) 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	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(3)(1), Delhi (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(3)(2), Delhi
			Commissioner of Income-tax (International Taxation and Transfer Pricing), Kolkata	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-Kolkata	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 1, Kolkata (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 2, Kolkata
2	Principal Commissioner of Income-tax (International Taxation), Delhi	Chief Commissioner of Income-tax (International Taxation) (West Zone), Mumbai	Commissioner of Income-tax (Transfer Pricing), Mumbai-1	Additional/ Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1 (1), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(1), Mumbai (ii) 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	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2)(1), Mumbai (ii) 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	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(3)(1), Mumbai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(3)(2), Mumbai
			Commissioner of Income-tax (Transfer Pricing), Mumbai-2	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1)(1), Mumbai

				(ii) 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	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2)(1), Mumbai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2)(2), Mumbai
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(3), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(3)(1), Mumbai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(3)(2), Mumbai
		Commissioner of Income-tax (Transfer Pricing), Mumbai-3	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-3(1), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(1)(1), Mumbai (ii) 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	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(2)(1), Mumbai (ii) 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	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(3)(1), Mumbai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(3)(2), Mumbai
		Commissioner of Income-tax (Transfer Pricing), Mumbai-4	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-4(1), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(1)(1), Mumbai (ii) 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	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(2)(1), Mumbai (ii) 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	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(3)(1), Mumbai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(3)(2), Mumbai
			Commissioner of Income-tax (International Taxation and Transfer Pricing), Pune	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1, Pune	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1), Pune (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2), Pune
				Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2, Pune	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Pune (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2), Pune
			Commissioner of Income-tax (International Taxation and Transfer Pricing), Ahmedabad	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-Ahmedabad	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1, Ahmedabad (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2, Ahmedabad
3	Principal Chief Commissioner of Income-tax (International Taxation), Delhi	Chief Commissioner of Income-tax (International Taxation) (South Zone), Bangalore	Commissioner of Income-tax (Transfer Pricing)-1, Bangalore	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(1), Bangalore	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(1), Bangalore (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(2), Bangalore

				Pricing Officer)-1(1)(2), Bangalore
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 1(2), Bangalore	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2)(1), 1, Bangalore (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2)(2), 1, Bangalore
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(3), Bangalore	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(3)(1), Bangalore (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(3)(2), Bangalore
		Commissioner of Income-tax (Transfer Pricing)-2, Bangalore	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Bangalore	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1)(1), Bangalore (ii) 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	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2)(1), Bangalore (ii) 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	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(3)(1), Kochi (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(3)(2), Kochi
		Commissioner of Income-tax (Transfer Pricing), Chennai	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1, Chennai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1), Chennai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2), Chennai

			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2, Chennai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Chennai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2), Chennai
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-3, Chennai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(1), Chennai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(2), Chennai
		Commissioner of Income-tax (International Taxation and Transfer Pricing), Hyderabad	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer), Hyderabad	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1, Hyderabad (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2, Hyderabad (iii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3, Hyderabad

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

[Notification No. 60 /2014/F. No. 187/29/2014 (ITA.I)]

DEEPSHIKHA SHARMA, Director