MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 12th November, 2014

(Income-tax)

- **S.O.** 2885(E).—In exercise of 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 makes the following amendments to the following notifications of the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, namely:—
- (i) in the notification number S.O. 1615(E), dated the 26th September, 2006 published in the Gazette of India (Extraordinary), Part II, Section 3, Sub-section (ii), in the Schedule, in column (4), for the portion beginning with the words "All cases assigned" and ending with the words and brackets "Chief Commissioner of Incometax-II, Bangalore (other than revenue district of Kolar)", the following shall be substituted, namely:—

 "All cases assigned under section 127 of the Income-tax Act, 1961 (43 of 1961) and which are presently under the jurisdiction of Chief Commissioner of Income-tax, Bangalore -1 (other than the districts of Ramanagar, Kolar, Mysore, Chamarajanagar, Mandya, Hassan, Chikkamagalur, and Kodagu) and Chief Commissioner of Income-tax, Bangalore -2 (other than the districts of Chikkaballapur, Tumkur, Davanagere, Shimoga, Haveri, Chitradurga, Gulbarga, Bidar, Raichur, Yadgir, Bellary and Koppal); Principal Commissioner of Income-tax/Commissioner of Income-tax, Bangalore-1; Commissioner of Income-tax (TDS), Bangalore (other than the districts of Kolar, Chikkaballapur, Ramanagar, Mysore, Mandya, Hassan, Tumkur, Chikkamagalur, Chamarajanagar and Kodagu); Principal Commissioner/ Commissioner of Income-tax (Central), Bangalore; and Commissioner of Income-tax (International Taxation), Bangalore";
- (ii) in the notification number S.O. 2022(E), dated the 30th November, 2007 published in the Gazette of India (Extraordinary), Part II, Section 3, Sub-section (ii), in the Schedule, in column (4), for the portion beginning with the words "All cases assigned" and ending with the words and figures "Chennai -I and II", the following shall be substituted, namely:—

 "All cases assigned under section 127 of the Income-tax Act, 1961 (43 of 1961) and which are presently under the jurisdiction of Chief Commissioner(s) of Income-tax, Chennai-1, 2, and 3 and Chief Commissioner of Income-tax, Chennai-4 (other than the districts of Cuddalore & Villupuram in the State of Tamilnadu and Union Territory of Puducherry); Commissioner of Income-tax (TDS), Chennai (other than the districts of Cuddalore & Villupuram in the State of Tamilnadu and Union Territory of Puducherry); Principal Commissioner(s)/Commissioner(s) of Income-tax (Central)-1 and 2, Chennai; and Commissioner of Income-tax (International Taxation), Chennai":

- (iii) in the notification number S.O. 739(E), dated the 27th March, 2008, published in the Gazette of India (Extraordinary), Part II, Section 3, Sub-section (ii), in the Schedule, in column (4), for the portion beginning with the words "All cases assigned" and ending with the words in brackets "and Director of Income-tax (International Taxation)", the following shall be substituted, namely:—
 - "All cases assigned under section 127 of the Income-tax Act, 1961 (43 of 1961) and which are presently under the jurisdiction of Chief Commissioner(s) of Income Tax, Mumbai-1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11; Chief Commissioner of Income Tax (TDS), Mumbai; Chief Commissioner(s) of Income Tax-Central-1 & Central-2, Mumbai and Commissioner(s) of Income-tax (International Taxation)-1 to 4, Mumbai";
- (iv) in the notification number S.O. 1217(E), dated the 26th May, 2008, published in the Gazette of India (Extraordinary), Part II, Section 3, sub-section (ii), in the Schedule, in column (4), for the portion beginning with the words "All cases assigned" and ending with the words "Director of Income-tax (International Taxation), Delhi", the following shall be substituted, namely:—
 - "All cases assigned under section 127 of the Income-tax Act, 1961 (43 of 1961) and which are presently under the jurisdiction of Chief Commissioner(s) of Income-tax, Delhi-1, 2, 3, 4, 5, 6, 7, 8, 9; Chief Commissioner of Income Tax (TDS), Delhi, Chief Commissioner of Income-tax (Central), Delhi, Commissioner(s) of Income-tax (International Taxation)-1 to 3, Delhi";
- (v) in the notification number S.O. 3249(E), dated the 25th October, 2013, published in the Gazette of India (Extraordinary), Part II, Section 3, Sub-section (ii), in the Schedule, in column (4), for the portion beginning with the words "All cases assigned" and ending with the words "Director of Income-tax (International Taxation), Kolkata", the following shall be substituted, namely:—
 - "Chief Commissioner of Income-tax, Kolkata-1 (other than the Asansol Sub-division of the District of Burdwan, the District of Purulia and the Union Territory of Andaman and Nicobar Islands); Chief Commissioner of Income-tax, Kolkata 2 (other than the District of Purba (East) Medinipur); Chief Commissioner of Income-tax, Kolkata-3, Chief Commissioner of Income-tax, Kolkata-4 (other than the District of Hooghly); Chief Commissioner of Income-tax, Kolkata-5 (other than the Districts of Nadia and Murshidabad); Chief Commissioner of Income-tax, Kolkata-6 (other than the state of Sikkim and other than the Districts of Darjeeling, Malda, Uttar (North) Dinajpur, Dakshin (South) Dinajpur, Jalpaiguri, Coochbehar and Alipurduar); Chief Commissioner of Income-tax, Kolkata-7 [other than the districts of Paschim (West) Medinipur, Burdwan (excluding Asansol Sub-division), Bankura and Birbhum); Commissioner of Income-tax (TDS), Kolkata [other than the Districts of Hooghly, Nadia, Murshidabad, Purba (East) Medinipur and Paschim (West) Medinipur in the State of West Bengal and the Union Territory of Andaman and Nicobar Islands]; Principal Commissioner/Commissioner of Income-tax (Central)-1, Kolkata; Principal Commissioner/Commissioner of Income-tax (Central)-2, Kolkata; and Commissioner of Income-tax (International Taxation and Transfer Pricing), Kolkata [other than Transfer Pricing matters]".
- 2. This notification shall come into force with effect from the 15th day of November, 2014

[Notification No. 62/2014/F. No. 187/19/2014 (ITA.I)] DEEPSHIKHA SHARMA, Director