

# NOTIFICATION

New Delhi, the 13th November, 2014

## (Income-tax)

**S.O. 2914(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 notifications of the Government of India, Central Board of Direct Taxes number S.O.1189(E), dated the 3rd December, 2001 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), dated the 3rd December, 2001 and S.O.734 (E), dated the 31st July, 2001 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) dated the 31st July, 2001, except as respects things done or omitted to be done before such supersessions, the Central Board of Direct Taxes hereby,—

- (i) directs that the Directors General of Income-tax specified in column (2) of the Schedule annexed to this notification (hereinafter referred to as the “said schedule”) or the Principal Director / Director of Income-tax specified in column (4) of the said Schedule shall exercise powers under Part – C (Powers) of Chapter XIII and corresponding provisions of Chapter XXI (Penalties imposable), Chapter XXII (Offences and Prosecutions) and other provisions incidental thereto of the said Act and perform the functions relating thereto in respect of the territorial areas of whole of India;
- (ii) directs that the Directors General of Income-tax specified in column (2) of the said Schedule or the Principal Director / Director of Income-tax specified in column (4) of the said Schedule shall exercise powers under all other provisions of the said Act, [other than the provisions mentioned in (i) above], and perform the functions relating thereto in respect of the territorial areas specified in the corresponding entries in column (6) of the said Schedule;
- (iii) authorises the Director General of Income-tax specified in column (2) or the Principal Director/Director of Income-tax specified in column (4) of the said Schedule to issue orders in writing for exercise of powers and performance of functions mentioned in (i) above by all or any of the Income-tax authorities who are subordinate to such Director General of Income-tax or Principal Director/ Director of Income-tax, in respect of the territorial areas of whole of India;
- (iv) authorises the Director General of Income-tax specified in column (2) of the said Schedule or the Principal Director / Director of Income-tax specified in column (4) of the said Schedule to issue orders in writing for exercise of powers and performance of functions under all other provisions of the said Act, [other than the provisions mentioned in (i) above], by all or any of the Income-tax authorities who are subordinate to such Director General of Income-tax or Principal Director / Director of Income-tax, in respect of the territorial areas specified in the corresponding entries in column (6) of the said Schedule;

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

## SCHEDULE

Sr. No.	Director General of Income-tax (Investigation)	Head Quarters	Principal Director / Director of Income-tax (Investigation)	Head Quarters	Territorial areas
(1)	(2)	(3)	(4)	(5)	(6)
1	Director General of Income-tax (Investigation), Gujarat	Ahmedabad	Principal Director/ Director of Income-tax (Investigation), Ahmedabad	Ahmedabad	Areas within the limits of the: (a) Union territory of Diu; and (b) following revenue districts in the state of Gujarat (including any district carved out from these subsequently): (i) Kachchh

					(ii) Dwarka (iii) Porbandar (iv) Jamnagar (v) Morvi (vi) Surendranagar (vii) Botad (viii) Bhavnagar (ix) Amreli (x) Junagadh (xi) Gir Somnath (xii) Rajkot (xiii) Ahmedabad (xiv) Gandhinagar (xv) Patan (xvi) Mahesana (xvii) Banaskantha (xviii) Sabarkantha (xix) Aravali
			Principal Director/ Director of Income-tax (Investigation), Surat	Surat	Areas within the limits of the: (a) Union territory of Dadra and Nagar Haveli (b) Daman; and (c) following revenue districts in the state of Gujarat (including any district carved out from these subsequently): (i) Kheda (ii) Nadiad (iii) Anand (iv) Mahisagar (v) Panchmahal (vi) Dahod (vii) Vadodara (viii) Chhota Udaipur (ix) Narmada (x) Surat (xi) Tapi (xii) Dang (xiii) Navsari (xiv) Valsad (xv) Bharuch
2	Director General of Income-tax (Investigation), Karnataka and Goa	Bengaluru	Principal Director/ Director of Income-tax (Investigation), Bengaluru	Bengaluru	Areas within the limits of revenue districts in the state of Karnataka (including any district carved out from these subsequently): (i) Bengaluru Urban (ii) Bengaluru Rural (iii) Kolar (iv) Chickballapur (v) Ramanagaram (vi) Tumkur (vii) Dakshin Kannada (viii) Udupi (ix) Uttara Kannada (x) Shimoga (xi) Mysore (xii) Mandya (xiii) Chamarajanagara (xiv) Hassan (xv) Chikmagalur (xvi) Kodagu
			Principal Director/ Director of Income-tax (Investigation), Panaji	Panaji	Areas within the limits of the state of Goa; and Following revenue districts of the state of Karnataka (including any district carved out from these subsequently): (i) Belgaum (ii) Bagalkot

					(iii) Bijapur (iv) Dharwad (v) Haveri (vi) Davangere (vii) Gadag (viii) Gulbarga (ix) Bidar (x) Raichur (xi) Yadgir (xii) Bellary (xiii) Chitradurga (xiv) Koppal
3	Director General of Income-tax (Investigation), Madhya Pradesh and Chhattisgarh	Bhopal	Principal Director/ Director of Income-tax (Investigation), Bhopal	Bhopal	Areas within the limits of the state of Madhya Pradesh
			Principal Director/ Director of Income-tax (Investigation), Raipur	Raipur	Areas within the limits of the state of Chhattisgarh
4	Director General of Income-tax (Investigation), North West Region	Chandigarh	Principal Director/ Director of Income-tax (Investigation), Chandigarh	Chandigarh	Areas within the limits of the states of Haryana and Himachal Pradesh and Union territory of Chandigarh
			Principal Director/ Director of Income-tax (Investigation), Ludhiana	Ludhiana	Areas within the limits of the states of Punjab and Jammu and Kashmir
5	Director General of Income-tax (Investigation), Chennai	Chennai	Principal Director/ Director of Income-tax (Investigation), Chennai	Chennai	Areas within the limits of the state of Tamilnadu and Union territory of Puducherry (including Karaikal but excluding Mahe and Yanam)
6	Director General of Income-tax (Investigation), Delhi	Delhi	Principal Director/ Director of Income-tax (Investigation), Delhi - 1	Delhi	Areas within the limits of the National Capital Territory of Delhi
			Principal Director / Director of Income-tax (Investigation), Delhi - 2	Delhi	Areas within the limits of the National Capital Territory of Delhi
7	Director General of Income-tax (Investigation), Andhra Pradesh, Odisha and Telangana	Hyderabad	Principal Director/Director of Income-tax (Investigation), Hyderabad	Hyderabad	Areas within the limits of the states of Andhra Pradesh and Telangana; Yanam of Union territory of Puducherry
			Principal Director/Director of Income-tax (Investigation), Bhubaneswar	Bhubaneswar	Areas within the limits of the state of Odisha
8	Director General of Income-tax (Investigation), Jaipur	Jaipur	Principal Director/Director of Income-tax (Investigation), Jaipur	Jaipur	Areas within the limits of the state of Rajasthan
9	Director General of Income-tax (Investigation), Kerala	Kochi	Principal Director/Director of Income-tax (Investigation), Kochi	Kochi	Areas within the limits of the state of Kerala, Union territory of Lakshadweep, Mahe of Union territory of Puducherry
10	Director General of Income-tax (Investigation), West Bengal, Sikkim and North Eastern Region	Kolkata	Principal Director/ Director of Income-tax (Investigation), Kolkata	Kolkata	Areas within the limits of the states of West Bengal and Sikkim, Union territory of Andaman & Nicobar Islands
			Principal Director/Director of Income-tax (Investigation), Guwahati	Guwahati	Areas within the limits of the states of Assam, Meghalay, Tripura, Mizoram, Manipur, Nagaland and Arunachal Pradesh
11	Director General of Income-tax (Investigation), Uttar Pradesh and Uttarakhand	Lucknow	Principal Director/Director of Income-tax (Investigation), Lucknow	Lucknow	Areas within the limits of following revenue districts of the states of Uttar Pradesh and Uttarakhand:

					<ul style="list-style-type: none"> <li>(i) Lucknow</li> <li>(ii) Barabanki</li> <li>(iii) Basti</li> <li>(iv) Faizabad</li> <li>(v) Gonda</li> <li>(vi) Hardoi</li> <li>(vii) Jaunpur</li> <li>(viii) Pratapgarh</li> <li>(ix) Rae Bareilly</li> <li>(x) Chhatrapati Sahuji Maharaj Nagar (Amethi)</li> <li>(xi) Sultanpur</li> <li>(xii) Sitapur</li> <li>(xiii) Unnao</li> <li>(xiv) LakhimpurKheri</li> <li>(xv) Bareilly</li> <li>(xvi) Pilibhit</li> <li>(xv) Balrampur</li> <li>(xvi) Bahraich</li> <li>(xvii) Ambedkar Nagar</li> <li>(xviii) Pithoragarh</li> <li>(xix) Udham Singh nagar</li> <li>(xx) Bageswar</li> <li>(xxi) Nainital</li> <li>(xxii) Almora</li> <li>(xxiii) Champawat</li> <li>(xxiv) Shahjahanpur</li> <li>(xxv) Allahabad</li> <li>(xxvi) Azamgarh</li> <li>(xxvii) Chandauli</li> <li>(xxviii) Deoria</li> <li>(xxix) Fatehpur</li> <li>(xxx) Ghazipur</li> <li>(xxxi) Gorakhpur</li> <li>(xxxii) Kaushambi</li> <li>(xxxiii) Kushinagar</li> <li>(xxxiv) Maharajganj</li> <li>(xxxv) Mau</li> <li>(xxxvi) Mirzapur</li> <li>(xxxvii) SantRavidas Nagar</li> <li>(xxxviii) Sonbhadra</li> <li>(xxxix) Varanasi</li> <li>(xl) Ballia</li> </ul>
			Principal Director/ Director of Income-tax (Investigation), Kanpur	Kanpur	<p>Areas within the limits of following revenue districts of the states of Uttar Pradesh and Uttarakhand:</p> <ul style="list-style-type: none"> <li>(i) Banda</li> <li>(ii) Chitrakut</li> <li>(iii) Hamirpur</li> <li>(iv) Jalaun</li> <li>(v) Ramabai Nagar (Kanpur Dehat)</li> <li>(vi) Mohoba</li> <li>(vii) Orai</li> <li>(viii) Kannauj</li> <li>(ix) Meerut</li> <li>(x) Baghpat</li> <li>(xi) Ghaziabad</li> <li>(xii) Muzaffarnagar</li> <li>(xiii) Hapur</li> <li>(xiv) Agra</li> <li>(xvi) Etah</li> <li>(xvii) Aligarh</li> <li>(xviii) Auraiya</li> <li>(xix) Hathras</li> <li>(xx) Etawah</li> <li>(xxi) Farrukhabad</li> <li>(xxii) Jhansi</li> </ul>

					(xxiii) Lalitpur (xxiv) Mathura (xxv) Firozabad (xxvi) Mainpuri (xxvii) Kanshiram Nagar (xxviii) Gautam Buddha Nagar (xxix) Bulandshahr (xxx) Moradabad (xxxi) Bijnor (xxxii) Chamoli (xxxiii) J.P. Nagar (xxxiv) Dehradun (xxxv) Haridwar (xxxvi) Rampur (xxxvii) Pauri (xxxviii) Badaun (xxxix) Rudraprayag (xl) Saharanpur (xli) TehriGarhwal (xlii) Uttar Kashi (xliii) Chandausi (xliv) Kanpur
12	Director General of Income-tax (Investigation), Mumbai	Mumbai	Principal Director/ Director of Income-tax (Investigation), Mumbai - 1	Mumbai	Areas within the limits of Municipal corporations of Greater Mumbai and Navi Mumbai
			Principal Director/ Director of Income-tax (Investigation), Mumbai - 2	Mumbai	Areas within the limits of Municipal corporations of Greater Mumbai and Navi Mumbai
13	Director General of Income-tax (Investigation), Patna	Patna	Principal Director/ Director of Income-tax (Investigation), Patna	Patna	Areas within the limits of the states of Bihar and Jharkhand
14	Director General of Income-tax (Investigation), Pune	Pune	Principal Director/ Director of Income-tax (Investigation), Pune	Pune	Areas within the limits of the Revenue districts (including any district carved out from these subsequently) of: (i) Pune (ii) Satara (iii) Sangli (iv) Solapur (v) Sindhudurg (vi) Palghar (vii) Thane (viii) Raigarh (ix) Ratnagiri (x) Ahmadnagar (xi) Kolhapur in the state of Maharashtra which will be coterminous with the jurisdiction of Principal Chief Commissioner of Income-tax, Pune and Chief Commissioner of Income-tax, Thane
			Principal Director / Director of Income-tax (Investigation), Nagpur	Nagpur	Areas within the limits of the Revenue districts (including any district carved out from these subsequently) of: (i) Gadchiroli (ii) Gondia, (iii) Bhandara (iv) Nagpur (v) Chandrapur (vi) Amravati (vii) Wardha (viii) Yavatmal (ix) Washim (x) Akola (xi) Buldhana

					(xii) Hingoli (xiii) Nanded (xiv) Parbhani (xv) Jalna (xvi) Aurangabad (xvii) Jalgaon (xviii) Dhule (xix) Nandurbar (xx) Nasik (xxi) Beed (xxii) Latur (xxiii) Osmanabad in the state of Maharashtra which will be coterminous with the jurisdiction of Principal Chief Commissioner of Income-tax, Nagpur and Chief Commissioner of Income-tax, Nasik
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DEEPSHIKHA SHARMA, Director