

**MINISTRY OF FINANCE**

**(Department of Revenue)**

**(CENTRAL BOARD OF DIRECT TAXES)**

**NOTIFICATION**

New Delhi, the 25<sup>th</sup> October, 2016

**S.O. 3290(E).**—In exercise of the powers conferred under sub-section (2) of section 28 read with section 59 of the Prohibition of Benami Property Transactions Act, 1988 (45 of 1988), the Central Government hereby directs that, with effect from the 1<sup>st</sup> day of November, 2016, the Income-tax authorities as specified under section 116 of the Income-tax Act, 1961(43 of 1961) as specified in column (2) of the Schedule below, having headquarters at the places specified in the corresponding entries in column (3), to exercise the powers and perform the functions of the ‘Authority’ under the Prohibition of Benami Property Transactions Act, 1988 (45 of 1988) as specified in the corresponding entries in column (4) in respect of the territorial areas specified in the corresponding entries in column (5) of the said Schedule having jurisdiction vested in them-

## SCHEDULE

Serial No.	Income-tax Authority	Headquarters	Authority under the Prohibition of Benami Property Transactions Act, 1988	Territorial Area
(1)	(2)	(3)	(4)	(5)
1.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1(1) (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1(1)(1) (iii) Tax Recovery Officer-1	Ahmedabad	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	State of Gujarat, Union Territory of Daman and Diu, Union Territory of Dadra and Nagar Haveli
2.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1(1) (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1(1)(1) (iii) Tax Recovery Officer - 1	Bengaluru	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	States of Karnataka and Goa
3.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1 (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1 (1) (iii) Tax Recovery Officer - 1	Bhopal	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	States of Madhya Pradesh and Chhattisgarh
4.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1 (ii) Assistant Commissioner of Income-tax/ Deputy Commissioner of Income-tax, Circle 1(1) (iii) Tax Recovery Officer - 1	Bhubaneswar	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	State of Odisha
5.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1 (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1(1) (iii) Tax Recovery Officer - 1	Chandigarh	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	States of Jammu and Kashmir, Himachal Pradesh, Punjab, Haryana and Union Territory of Chandigarh
6.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Corporate Range 1(1) (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Corporate Circle 1(1) (iii) Tax Recovery Officer - 1	Chennai	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	State of Tamil Nadu and Union Territory of Puducherry (excluding Yanam and Mahe district)

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(1)	(2)	(3)	(4)	(5)
7.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1 (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1(1) (iii) Tax Recovery Officer - 1	Delhi	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	National Capital Territory of Delhi
8.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1 (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1 (iii) Tax Recovery Officer - 1	Guwahati	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	States of Assam, Meghalaya, Arunachal Pradesh, Nagaland, Manipur, Mizoram and Tripura
9.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1 (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1(1) (iii) Tax Recovery Officer - 1	Hyderabad	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	(i) States of Telangana and Andhra Pradesh (ii) Yanam district of the Union Territory of Puducherry
10.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1 (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1 (iii) Tax Recovery Officer - 1	Jaipur	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	State of Rajasthan
11.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1 (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1  (iii) Tax Recovery Officer - 1	Kanpur	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	All cases falling within the districts of Kanpur Nagar, Kanpur Dehat (Ramabainagar), Jalaun, Hamirpur, Banda, Chitrakoot, Mahoba, Mathura, Auraiya, Agra, Firozabad, Jhansi, Lalitpur, Etawah, Aligarh, Farrukhabad, Kannauj, Etah, Hathras, Mainpuri, Kanshi Ram Nagar (Kasganj), Muzaffarnagar, Shamli, Saharanpur, Meerut, Baghpat, Ghaziabad, Panchsheel Nagar (Hapur), Bulandshahar, Gautam Buddha Nagar of State of Uttar Pradesh and State of Uttarakhand
12.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Corporate Range 1	Kochi	(i) Approving Authority	(i) State of Kerala, (ii) Mahe district of the Union Territory of Puducherry, (iii) Union Territory of

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(1)	(2)	(3)	(4)	(5)
	(ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Corporate Circle 1 (1) (iii) Tax Recovery Officer - 1		(ii) Initiating Officer  (iii) Administrator	Lakshadweep and Minicoy Islands
13.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1 (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1(1) (iii) Tax Recovery Officer - 1	Kolkatta	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	States of West Bengal, and Sikkim and Union Territory of Andaman and Nicobar Islands
14.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1 (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1  (iii) Tax Recovery Officer - 1	Lucknow	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	All cases falling within the districts of Lucknow, Unnao, Barabanki, Faizabad, Sultanpur, Amethi, Rae Bareilly, Pratapgarh, Jaunpur, Basti, Gonda, Bahraich, Balrampur, Shrawasti, Ambedkar Nagar, Siddharth Nagar, SantKabir Nagar, Allahabad, Mirzapur, Fatehpur, Sonebhadra, Kaushambi, Varanasi, Bhadohi (Sant Ravi Das Nagar), Ballia, Ghazipur, Chandauli, Gorakhpur, Deoria, Mau, Azamgarh, Kushinagar, Maharajganj, Bareilly, Shahjahanpur, Pilibhit, Hardoi, Sitapur, LakhimpurKheri, Moradabad, Bijnore, Rampur, Badaun, Amroha(Jyotiba Phule Nagar) and Sambhal of State of Uttar Pradesh
15.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1(1) (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1(1)(1) (iii) Tax Recovery Officer - 1	Mumbai	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	Area covered by Municipal Corporation of Greater Mumbai and Navi Mumbai Municipal Corporation
16.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1 (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1 (iii) Tax Recovery Officer - 1	Nagpur	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	All area falling within the districts of Nagpur, Bhandara, Gondia, Akola, Washim, Buldhana, Wardha, Yavatmal, Amravati, Chandrapur and Gadchiroli
17.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1	Patna	(i) Approving Authority	State of Bihar and Jharkhand

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(1)	(2)	(3)	(4)	(5)
	(ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1(1) (iii) Tax Recovery Officer - 1		(ii) Initiating Officer  (iii) Administrator	
18.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1 (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1(1) (iii) Tax Recovery Officer - 1	Pune	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	All areas falling within the district of Pune, Ahmednagar, Satara, Solapur, Kolhapur, Sangli, Ratnagiri and Sindhudurg, Thane District, Palghar District and Raigarh district (excluding Navi Mumbai Municipal Corporation), Nashik, Nandurbar, Jalgaon, Dhule, Aurangabad, Beed, Hingoli, Jalna, Latur, Nanded, Osmanabad and Parbhani.

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DEEPSHIKHA SHARMA, Director (ITA-I)