

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
**(CENTRAL BOARD OF DIRECT TAXES)**

**NOTIFICATION**

New Delhi, the 18th May, 2017

**(Income-tax)**

**S.O. 1621(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), and in supersession of the Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, notification number S.O. 3290(E), dated the 25<sup>th</sup> October, 2016, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), dated the 25<sup>th</sup> October, 2016, except as respects things done or omitted to be done before such supersession, the Central Government hereby directs that the Income-tax authorities under section 116 of the Income-tax Act, 1961 (43 of 1961) specified in column (2) of the Schedule, having headquarters at the places specified in the corresponding entry in column (3), to exercise the powers and perform the functions of the 'Authority' under the Prohibition of *Benami* Property Transactions Act, 45 of 1988 specified in the corresponding entries in column (4) in respect of the territorial areas specified in the corresponding entries in column (5) of the 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, (Benami Prohibition), Ahmedabad  (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Ahmedabad  (iii) Income Tax Officer (Benami Prohibition), Ahmedabad	Ahmedabad	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	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
2.	i) Joint Commissioner of Income-tax/Additional Commissioner of Income-tax, (Benami Prohibition), Surat  (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Surat  (iii) Income Tax Officer (Benami Prohibition), Surat	Surat	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	Areas within the limits of the: (a) Union territory of Dadra and Nagar Haveli (b) Union territory of 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
3.	(i) Joint Commissioner of Income-tax/Additional Commissioner of Income-tax, (Benami Prohibition), Bengaluru  (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Bengaluru  (iii) Income Tax Officer (Benami Prohibition), Bengaluru	Bengaluru	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	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) Udipi (ix) Uttara Kannada (x) Shimoga (xi) Mysore (xii) Mandya (xiii) ChamaraJanagara (xiv) Hassan

				(xv) Chikmagalur (xvi) Kodagu
4.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Panaji  (ii) Assistant Commissioner of Income- tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Panaji  (iii) Income Tax Officer (Benami Prohibition), Panaji	Panaji	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	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
5.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Bhopal  (ii) Assistant Commissioner of Income- tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Bhopal  (iii) Income Tax Officer (Benami Prohibition), Bhopal	Bhopal	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	Areas within the limits of the State of Madhya Pradesh
6.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Raipur (ii) Assistant Commissioner of Income- tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Raipur (iii) Income Tax Officer (Benami Prohibition),Raipur	Raipur	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	Areas within the limits of the State of Chhattisgarh
7	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Chandigarh  (ii) Assistant Commissioner of Income- tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Chandigarh  (iii) Income Tax Officer (Benami Prohibition), Chandigarh	Chandigarh	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	Areas within the limits of the States of Haryana and Himachal Pradesh and Union territory of Chandigarh
8	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Ludhiana  (ii) Assistant Commissioner of Income- tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Ludhiana  (iii) Income Tax Officer (Benami Prohibition), Ludhiana	Ludhiana	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	Areas within the limits of the States of Jammu and Kashmir and Punjab
9	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition),Chennai (ii) Assistant Commissioner of Income- tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Chennai  (iii) Income Tax Officer (Benami Prohibition), Chennai	Chennai	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	Areas within the limits of the State of Tamilnadu and Union territory of Puducherry (including Karaikal but excluding Mahe and Yanam)
10	(i) Joint Commissioner of Income-tax / Additional Commissioner of Income-tax, (Benami Prohibition), Unit-1, Delhi  (ii) Assistant Commissioner of Income- tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Unit-1, Delhi	Delhi	(i) Approving Authority  (ii) Initiating Officer	Areas within the limits of the National Capital Territory of Delhi

	(iii) Income Tax Officer (Benami Prohibition), Unit-1, Delhi		(iii) Administrator	
11	(i) Joint Commissioner of Income-tax / Additional Commissioner of Income-tax, (Benami Prohibition), Unit-2, Delhi  (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Unit-2, Delhi  (iii) Income Tax Officer (Benami Prohibition), Unit-2, Delhi	Delhi	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	Areas within the limits of the National Capital Territory of Delhi
12	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Hyderabad  (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Hyderabad  (iii) Income Tax Officer (Benami Prohibition), Hyderabad	Hyderabad	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	Areas within the limits of the States of Andhra Pradesh and Telangana; and Yanam of Union territory of Puducherry
13	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Bhubaneswar  (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Bhubaneswar  (iii) Income Tax Officer (Benami Prohibition), Bhubaneswar	Bhubaneswar	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	Areas within the limits of the State of Odisha
14	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Jaipur  (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Jaipur  (iii) Income Tax Officer (Benami Prohibition), Jaipur	Jaipur	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	Areas within the limits of the State of Rajasthan
15	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Kochi  (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Kochi  (iii) Income Tax Officer (Benami Prohibition), Kochi	Kochi	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	Areas within the limits of the State of Kerala, Union territory of Lakshadweep and Mahe of Union territory of Puducherry
16	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Kolkata  (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Kolkata  (iii) Income Tax Officer (Benami Prohibition), Kolkata	Kolkata	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	Areas within the limits of the States of West Bengal and Sikkim, Union territory of Andaman and Nicobar Islands

17	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Guwahati  (ii) Assistant Commissioner of Income- tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Guwahati  (iii) Income Tax Officer (Benami Prohibition), Guwahati	Guwahati	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	Areas within the limits of the States of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland and Tripura
18	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Lucknow (ii) Assistant Commissioner of Income- tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Lucknow  (iii) Income Tax Officer (Benami Prohibition), Lucknow	Lucknow	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	Areas within the limits of following revenue districts of the States of Uttar Pradesh and Uttarakhand: (i) Lucknow (ii) Barabanki (iii) Basti (iv) Faizabad (v) Gonda (vi) Hardoi (vii) Jaunpur (viii) Pratapgarh (ix) Rae Bareilly (x) Chhatrapati Shahuji Maharaj Nagar (Amethi) (xi) Sultanpur (xii) Sitapur (xiii) Unnao (xiv) Lakhimpur Kheri (xv) Bareilly (xvi) Pilibhit (xvii) Balrampur (xviii) Bahraich (xix) Ambedkar Nagar (xx) Pithoragarh (xxi) Udham Singh Nagar (xxii) Bageshwar (xxiii) Nainital (xxiv) Almora (xxv) Champawat (xxvi) Shahjahanpur (xxvii) Allahabad (xxviii) Azamgarh (xxix) Chandauli (xxx) Deoria (xxxi) Fatehpur (xxxii) Ghazipur (xxxiii) Gorakhpur (xxxiv) Kaushambi (xxxv) Kushinagar (xxxvi) Maharajganj (xxxvii) Mau (xxxviii) Mirzapur (xxxix) Sant Ravidas Nagar (xl) Sonbhadra (xli) Varanasi (xlii) Ballia (xliii) Moradabad (xliv) Bijnor (xlv) Jyotiba Phule Nagar i.e., Amroha (xlvi) Rampur (xlvii) Badaun (xlviii) Sant Kabir Nagar (xlix) Siddhartha Nagar (l) Sravasti (li) Sambhal
19	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Kanpur  (ii) Assistant Commissioner of Income- tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Kanpur  (iii) Income Tax Officer (Benami Prohibition), Kanpur	Kanpur	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	Areas within the limits of following revenue districts of the states of Uttar Pradesh and Uttarakhand: (i) Banda (ii) Chitrakut (iii) Hamirpur (iv) Jalaun (v) Ramabai Nagar (Kanpur Dehat) (vi) Mohoba (vii) Kannauj (viii) Meerut (ix) Baghpat (x) Ghaziabad (xi) Muzaffarnagar (xii) Hapur (xiii) Agra (xiv) Etah (xv) Aligarh (xvi) Auraiya (xvii) Hathras (xviii) Etawah (xix) Farrukhabad (xx) Jhansi (xxi) Lalitpur (xxii) Mathura (xxiii) Firozabad (xxiv) Mainpuri (xxv) Kanshiram Nagar (xxvi) Gautam Buddha Nagar (xxvii) Bulandshahr (xxviii) Chamoli (xxix) Dehradun (xxx) Haridwar (xxxi) Pauri (xxxii) Rudraprayag (xxxiii) Saharanpur (xxxiv) Tehri Garhwal (xxxv) Uttarkashi (xxxvi) Kanpur (xxxvii) Shamli
20	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Unit-1, Mumbai	Mumbai	(i) Approving Authority	Areas within the limits of the Municipal corporations of Greater Mumbai and Navi Mumbai

	(ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Unit-1, Mumbai  (iii) Income Tax Officer (Benami Prohibition), Unit-1, Mumbai		(ii) Initiating Officer  (iii) Administrator	
21	(i) Joint Commissioner of Income-tax/Additional Commissioner of Income-tax, (Benami Prohibition), Unit-2, Mumbai  (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Unit-2, Mumbai  (iii) Income Tax Officer (Benami Prohibition), Unit-2, Mumbai	Mumbai	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	Areas within the limits of the Municipal corporations of Greater Mumbai and Navi Mumbai
22	(i) Joint Commissioner of Income-tax/Additional Commissioner of Income-tax, (Benami Prohibition), Patna  (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Patna  (iii) Income Tax Officer (Benami Prohibition), Patna	Patna	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	Areas within the limits of the States of Bihar and Jharkhand
23	(i) Joint Commissioner of Income-tax/Additional Commissioner of Income-tax, (Benami Prohibition), Pune  (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Pune  (iii) Income Tax Officer (Benami Prohibition), Pune	Pune	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	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 coterminus with the jurisdiction of Principal Chief Commissioner of Income-tax, Pune and Chief Commissioner of Income-tax, Thane
24	(i) Joint Commissioner of Income-tax /Additional Commissioner of Income-tax, (Benami Prohibition), Nagpur  (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Nagpur  (iii) Income Tax Officer (Benami Prohibition), Nagpur	Nagpur	(i) Approving Authority  (ii) Initiating Officer  (iii) Administrator	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 coterminus with the jurisdiction of Principal Chief Commissioner of Income-tax, Nagpur and Chief Commissioner of Income-tax, Nasik

[Notification No. 40/2017/F. No.173/429/2016-ITA-I ]  
DEEPSHIKHA SHARMA, Director