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GOVERNMENT OF INDIA
(MINISTRY OF FINANCE)
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION No. 20 /2010- INCOME TAX

New Delhi, the March, 2010.

S.O. (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), the Central Board of Direct Taxes hereby makes the following amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue) Central Board of Direct Taxes, number S.O. 732(E), dated 31st July, 2001, namely:-

In the said notification, in the Schedule-I -

- (i) for serial number 80 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

| (1) | (2) | (3) | (4) | (5) | (6) |
|------|-------------------------------------|-------|--|--|--|
| "80. | Commissioner of Income Tax, Kochi-I | Kochi | In the state of Kerala,- 1. District of Ernakulam 2.Thodupuzha, Devikulam and Udumpachola taluks of District of Iddukki. | (a) Persons referred to in column (6) being companies registered under the Companies Act, 1956 and having registered office within the territorial area mentioned in column (4); (b) persons who are Directors of Companies mentioned against item (a) having substantial interest as referred to in clause (b) of Explanation 3 to | All cases of the persons referred to in corresponding entries in items (a), (b), (c), (d) and (e) of column (5)."; |

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|--|--|--|--|--|--|
| | | | | <p>sub-clause (e) of clause (22) of section 2 of the Income Tax Act, 1961;</p> <p>(c) persons referred to in column (6), being Trusts, Co-operative Societies, Association of persons/body of individuals within the territorial area mentioned in column (4);</p> <p>(d) persons claiming for exemption under section 11 of the Income Tax Act, 1961 within the territorial area mentioned in column (4) or applying for registration under section 12A of the Income Tax Act, 1961;</p> <p>(e) persons claiming or applying for exemption under sections 10(20), 10(21), 10(22B), 10(23A), 10(23AA), 10(23AAA), 10(23AAB), 10(23B), 10(23BB), 10(23BBA), 10(23C), 10(23EA), 10(23EB), 10(24), 10(25), 10(25A), 10(26AAB), 10(26B), 10(26BB), 10(26BBB), 10(27), 10(29A), 10(30), 10(31) of the Income Tax Act, 1961 within the territorial area mentioned in column (4).</p> | |
|--|--|--|--|--|--|

(ii) for serial numbers 82 and 83 and the entries relating thereto, the following serial numbers and entries shall be substituted, namely:-

| (1) | (2) | (3) | (4) | (5) | (6) |
|------|---------------------------------------|-----------|--|--|--|
| "82. | Commissioner of Income Tax, Kozhikode | Kozhikode | In the state of Kerala,- District of Calicut, Mallapuram, Waynad, Kannur and Kasaragod | (a) Persons referred to in column (6), being other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4); (b) persons referred to in column (6), being other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in column (4); (c) persons referred to in column (6) being companies registered under the Companies Act, 1956, and having registered office in the area mentioned in column (4). | All cases of the persons referred to in corresponding entries in items (a), (b) and (c) of column (5). |
| 83. | Commissioner of Income Tax, Kochi-II | Kochi | In the state of Kerala, - 1. District of Ernakulam 2. Thodupuzha, Devikulam and Udumpachola taluks of District of Iddukki. | (a) All persons being persons other than those mentioned in column (5) of Serial No. 80 of this Schedule within the territorial area mentioned in column (4). | All cases of the persons referred to in corresponding entries in item (a) of column (5).". |

2. This notification shall come into force with effect from the 1st April, 2010.

(F.No.189/6/2009-ITA.I)

(Raman Chopra)
Director(ITA.I)

Note:-The principal notification was published in the Gazette of India, Part II, Section 3, Sub-section (ii), *vide*, number S.O.732(E), dated the 31st July, 2001 and lastly amended, *vide*, number S.O. 3156(E), dated 8th December, 2009.

To

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(Near Rajouri Garden), New Delhi.