

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

**NOTIFICATION**

New Delhi, the 26th May, 2010

**No. 40/2010-INCOME TAX**

**S.O. 1240(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 further 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 the 31<sup>st</sup> July, 2001, namely:

In the said notification, in Schedule-I, -

- (i) for serial numbers 84 and 85 and the entries relating thereto, the following serial numbers and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
*84.	Commissioner of Income Tax-I Lucknow	Lucknow Uttar Pradesh	In the State of Uttar Pradesh,- (a) District of Lucknow	(a) Persons referred to in item (a) of column (6), being companies having registered office in the district of Lucknow and whose name(s) start with alphabets from "A" to "J";  (b) Directors and Managing Directors of the Companies specified at item (a) above.	(a) Companies registered under the Companies Act, 1956 or created by Statute and Directors and Managing Directors thereof.

[11] 3 2010-11

[11] 3 2010-11

		<p>(b) Areas falling under the following Postal Index Number (PIN) Codes of Lucknow District,-</p> <p>(a) 226001-Lucknow GPO          (b) 226006 -Mahanagar          (c) 226007-New Hyderabad          (d) 226010-Gomti Nagar          (e) 226013-IIM, Mubarakpur          (f) 226015-CIMAP          (g) 226016-Indira Nagar          (h) 226019-Chinhat Industrial Area          (i) 226021-Sector C, Sitapur Road          (j) 226022-Vikas Nagar          (k) 226023-Manas Nagar          (l) 226024-Aliganj          (m) 226026-Behata          (n) 227105-Chinhat          (o) 227107-Kakori          (p) 227111-Malhabad          (q) 227115-Mall          (r) 227116-Rahimabad          (s) 227202-Baxi Ka Talab          (t) 227205-Itaunja          (u) 227207-FFTC Indaurabagh</p> <p>(c) Any other area, within the district of Lucknow, not covered by Postal Index Number (PIN) Codes as mentioned in item (b) of column (4) and also not covered under the jurisdiction of Commissioner of Income-tax-II, Lucknow.</p>	<p>(c) Persons referred to in item (b) of column (6) deriving income from business or profession and whose principal place of business is located within the area mentioned in item (b) and/or (c) of column (4).</p> <p>(d) Persons referred to in item (b) of column (6), deriving income from sources other than from business or profession and residing within the area mentioned in item (b) and /or (c) of column (4).</p> <p>(e) Persons referred to in sub-item (i) of item (c) and sub-item (ii) of item (c) of column (6) being Employees and Pensioners, deriving income from sources other than from business or profession and residing within the district of Lucknow.</p>	<p>(b) Persons other than Companies and Directors and Managing Directors thereof as mentioned at item (a) above and whose principal source of income is not from "Salary" or "Pension".</p> <p>(c)(i) Persons other than those mentioned at items (a) and (b) above and having principal source of income as "Salary" and/or "Pension" from:</p> <p>(A) Central Government (Government of India), Central Government Corporations or Undertakings or Institutions;</p> <p>(B) Public Sector Banks, Cooperative Banks, Regional Rural Banks, Reserve Bank of India (RBI), National Bank for Agricultural and Rural Development (NABARD) and all other Banks (Private or Government Controlled or Owned);</p> <p>(C) Life Insurance Corporation of India (LIC), General Insurance Corporation(GIC) and other Public Sector Insurance Companies, and</p> <p>(D) Private Sector Employers or Establishments.          (ii) Persons other than those mentioned at item (a) and (b)</p>
--	--	--	---	---

2009 GI/10-3

					above and having principal source of income as Salary and/or pension not covered by cases or classes of cases as mentioned in sub-item (i) of item (c) above and not covered under the jurisdiction of Commissioner of Income tax-II, Lucknow.
			(d) District of Unnao	(f) Persons other than Companies, deriving income from sources other than from Business or Profession and residing within the district of Unnao.  (g) Persons other than Companies deriving income from Business or Profession and whose principal place of business is located within the district of Unnao.  (h) Companies registered under the Companies Act, 1956 or created by Statute and having registered office in the district of Unnao.	(d) All cases.

85.	Commissioner of Income Tax-II, Lucknow	Lucknow, Uttar Pradesh	<p>In the State of Uttar Pradesh,-</p> <p>(a) District of Lucknow</p>	<p>(a) Persons referred to in item (a) of column (6), being Companies having registered office in the district of Lucknow and whose name(s) start with alphabets from 'K' to 'Z'.</p> <p>(b) Directors and Managing Directors of the Companies specified at (a) above.</p>	<p>(a) Companies registered under the Companies Act, 1956 or created by Statute and Directors and Managing Directors thereof.</p>
			<p>(b) Areas falling under the following Postal Index Number (PIN) Codes of Lucknow District:-</p> <p>(a) 226002 - Dilkusha  (b) 226003- Lucknow Chowk  (c) 226004 - Aishbagh  (d) 226005- Alambagh  (e) 226008- Ind. Area Sarojini Nagar  (f) 226009- Amausi  (g) 226011-Manaknagar  (h) 226012-LDA Colony  (i) 226014-SGPGI  (j) 226017-Rajaji Puram  (k) 226018-Aminabad Park  (l) 226020-Daliganj  (m) 226025-Bhim Rao Ambedkar University  (n) 227101 - Banthra  (o) 227120- Amethi  (p) 227125-Gosaiganj  (q) 227305-Mohanlal Ganj  (r) 227308- Nagram  (s) 227309- Nigohan</p>	<p>(c) Persons referred to in item (b) of column (6) deriving income from business or profession and whose principal place of business is located within the area mentioned in item (b) of column (4).</p> <p>(d) Persons referred to in item (b) of column (6), deriving income from sources other than from business or profession, and residing within the area mentioned in item (b) of column (4);</p> <p>(e) Persons referred to in item (c) of column (6) being Employees and Pensioners, deriving income from sources other than from business or profession, and residing within the district of Lucknow.</p>	<p>(b) Persons other than Companies and Directors and Managing Directors thereof as mentioned at item (a) above and whose principal source of income is not from "Salary" or "Pension".</p> <p>(c) Persons other than those mentioned at item (a) and (b) above and having principal source of income as "Salary" and/or "Pension" from Government of Uttar Pradesh, Uttar Pradesh Government Corporations or Under takings or Institutions, Local Bodies, Autonomous Bodies.</p>

			(c) District of Barabanki	(f) Persons other than Companies, deriving income from sources other than from Business or Profession and residing within the district of Barabanki.  (g) Persons other than Companies deriving income from Business or Profession and whose principal place of business is located within the district of Barabanki.  (h) Companies registered under the Companies Act, 1956 or created by Statute and having registered office in the district of Barabanki.	(d) All cases."
--	--	--	---------------------------	--	-----------------

2. This notification shall come into force with effect from the 1<sup>st</sup> June, 2010.

[F. No. 187/01/2010-ITA.-I]

RAMAN CHOPRA, Director (I.T.A. 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 31<sup>st</sup> July, 2001 and lastly amended, *vide*, number S.O. 1185(E), dated 19<sup>th</sup> May, 2010.