

**(TO BE PUBLISHED IN THE GAZETTE OF INDIA, PART II, SECTION 3, SUB-SECTION (ii), EXTRAORDINARY)**

**GOVERNMENT OF INDIA**

**MINISTRY OF FINANCE**

**CENTRAL BOARD OF DIRECT TAXES**

**Notification**

**New Delhi, the 13<sup>th</sup> November, 2014**

**INCOME-TAX**

S.O.....(E):- In exercise of the powers conferred by sub-section (1) and sub-section (2) of section 120 of the Income-tax Act, 1961, and in supersession of the notification of the Government of India, Ministry of Finance, Central Board of Direct Taxes, dated 11<sup>th</sup> October, 1990 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) number S.O 777 (E) dated the 11<sup>th</sup> October 1990 except as respect of things done or omitted to be done before such notification, the Central Board of Direct Taxes hereby authorises the Principal Chief Commissioners of Income-tax specified in column (2) of the Schedule annexed hereto, having their headquarters at the places specified in the corresponding entries in column (3) of the said Schedule, to issue orders in writing for the exercise of the powers and performance of the functions by all or any of the income-tax authorities specified in the corresponding entries in column (4) of the said Schedule who are subordinate to them in respect of such territorial areas or of such persons or classes of persons or of such incomes of classes of income or of such cases or classes of cases as may be specified in such order :

Provided that no such orders, shall be issued so as to interfere with the discretion of the Commissioner (Appeals) in the exercise of his appellate functions.

**SCHEDULE**

Sl No. (1)	Designation (2)	Headquarters (3)	Income-tax Authorities (4)
1	Principal Chief Commissioner of Income-tax, Andhra Pradesh	Hyderabad	Commissioner of Income-tax (Appeals), Hyderabad- 1 to 12

1	2	3	4
			<p>Commissioner of Income-tax (Appeals), Kurnool</p> <p>Commissioner of Income-tax (Appeals), Guntur- 1 and 2</p> <p>Commissioner of Income-tax (Appeals), Tirupati</p> <p>Commissioner of Income-tax (Appeals), Vijayawada</p> <p>Commissioner of Income-tax (Appeals), Rajahmundry</p> <p>Commissioner of Income-tax (Appeals), Visakhapatnam-1 to 3</p>
2	Principal Chief Commissioner of Income-tax, Bihar and Jharkhand	Patna	<p>Commissioner of Income-tax (Appeals), Patna- 1 to 3</p> <p>Commissioner of Income-tax (Appeals), Muzzafarpur</p> <p>Commissioner of Income-tax (Appeals), Bhagalpur</p> <p>Commissioner of Income-tax (Appeals), Ranchi</p> <p>Commissioner of Income-tax (Appeals), Dhanbad</p> <p>Commissioner of Income-tax (Appeals), Jamshedpur</p> <p>Commissioner of Income-tax (Appeals), Hazaribagh</p>

1	2	3	4
3	Principal Chief Commissioner of Income-tax, Delhi	Delhi	Commissioner of Income-tax (Appeals), Delhi- 1 to 44
4	Principal Chief Commissioner of Income-tax, Gujarat	Ahmedabad	<p>Commissioner of Income-tax (Appeals), Ahmedabad- 1 to 13</p> <p>Commissioner of Income-tax (Appeals), Gandhinagar</p> <p>Commissioner of Income-tax (Appeals), Vadodara- 1 to 5</p> <p>Commissioner of Income-tax (Appeals), Surat- 1 to 4</p> <p>Commissioner of Income-tax (Appeals), Valsad</p> <p>Commissioner of Income-tax (Appeals), Rajkot- 1 to 3</p> <p>Commissioner of Income-tax (Appeals), Jamnagar</p>
5	Principal Chief Commissioner of Income-tax, Karnataka and Goa	Bengaluru	<p>Commissioner of Income-tax (Appeals), Bengaluru- 1 to 14</p> <p>Commissioner of Income-tax (Appeals), Mysore</p> <p>Commissioner of Income-tax (Appeals), Davanagere</p> <p>Commissioner of Income-tax (Appeals), Gulbarga</p> <p>Commissioner of Income-tax (Appeals), Panaji- 1 and 2</p> <p>Commissioner of Income-tax (Appeals), Belgaum</p> <p>Commissioner of Income-tax (Appeals), Mangalore</p> <p>Commissioner of Income-tax (Appeals), Hubli</p>

1	2	3	4
6	Principal Chief Commissioner of Income-tax, Kerala	Kochi	<p>Commissioner of Income-tax (Appeals), Kochi- 1 to 4</p> <p>Commissioner of Income-tax (Appeals), Thrissur</p> <p>Commissioner of Income-tax (Appeals), Thiruvananthapuram</p> <p>Commissioner of Income-tax (Appeals), Kottayam</p> <p>Commissioner of Income-tax (Appeals), Kozhikode</p>
7	Principal Chief Commissioner of Income-tax, Madhya Pradesh and Chhattisgarh	Bhopal	<p>Commissioner of Income-tax (Appeals), Bhopal- 1 to 3</p> <p>Commissioner of Income-tax (Appeals), Indore- 1 to 3</p> <p>Commissioner of Income-tax (Appeals), Gwalior</p> <p>Commissioner of Income-tax (Appeals), Jabalpur- 1 and 2</p> <p>Commissioner of Income-tax (Appeals), Ujjain</p> <p>Commissioner of Income-tax (Appeals), Raipur- 1 and 2</p> <p>Commissioner of Income-tax (Appeals), Bilaspur</p>
8	Principal Chief Commissioner of Income-tax, Mumbai	Mumbai	Commissioner of Income-tax (Appeals), Mumbai- 1 to 60
9	Principal Chief Commissioner of Income-tax, Nagpur	Nagpur	Commissioner of Income-tax (Appeals), Nagpur- 1 to 4
10	Principal Chief Commissioner of Income-tax , North East Region	Guwahati	Commissioner of Income-tax (Appeals), Guwahati- 1 and 2

1	2	3	4
			<p>Commissioner of Income-tax (Appeals), Jorhat</p> <p>Commissioner of Income-tax (Appeals), Shillong</p> <p>Commissioner of Income-tax (Appeals), Dibrugarh</p>
11	Principal Chief Commissioner of Income-tax, North West Region	Chandigarh	<p>Commissioner of Income-tax (Appeals), Chandigarh- 1 and 2</p> <p>Commissioner of Income-tax (Appeals), Panchkula</p> <p>Commissioner of Income-tax (Appeals), Karnal</p> <p>Commissioner of Income-tax (Appeals), Faridabad</p> <p>Commissioner of Income-tax (Appeals), Gurgaon- 1 to 3</p> <p>Commissioner of Income-tax (Appeals), Rohtak</p> <p>Commissioner of Income-tax (Appeals), Hisar</p> <p>Commissioner of Income-tax (Appeals), Ludhiana- 1 to 5</p> <p>Commissioner of Income-tax (Appeals), Jalandhar- 1 and 2</p> <p>Commissioner of Income-tax (Appeals), Patiala</p> <p>Commissioner of Income-tax (Appeals), Amritsar- 1 and 2</p>

1	2	3	4
			<p>Commissioner of Income-tax (Appeals), Bhatinda</p> <p>Commissioner of Income-tax (Appeals), Jammu</p> <p>Commissioner of Income-tax (Appeals), Shimla</p> <p>Commissioner of Income-tax (Appeals), Palampur</p>
12	Principal Chief Commissioner of Income-tax, Odisha	Bhubaneswar	<p>Commissioner of Income-tax (Appeals), Bhubaneswar- 1 to 3</p> <p>Commissioner of Income-tax (Appeals), Cuttack</p> <p>Commissioner of Income-tax (Appeals), Sambalpur</p>
13	Principal Chief Commissioner of Income-tax, Pune	Pune	<p>Commissioner of Income-tax (Appeals), Pune- 1 to 13</p> <p>Commissioner of Income-tax (Appeals), Kolhapur- 1 and 2</p> <p>Commissioner of Income-tax (Appeals), Thane- 1 to 3</p> <p>Commissioner of Income-tax (Appeals), Nasik- 1 to 3</p> <p>Commissioner of Income-tax (Appeals), Aurangabad- 1 and 2</p>
14	Principal Chief Commissioner of Income-tax, Rajasthan	Jaipur	<p>Commissioner of Income-tax (Appeals), Jaipur- 1 to 5</p> <p>Commissioner of Income-tax (Appeals), Alwar</p> <p>Commissioner of Income-tax (Appeals), Udaipur- 1 and 2</p>

1	2	3	4
			<p>Commissioner of Income-tax (Appeals), Ajmer</p> <p>Commissioner of Income-tax (Appeals), Kota</p> <p>Commissioner of Income-tax (Appeals), Jodhpur- 1 and 2</p> <p>Commissioner of Income-tax (Appeals), Bikaner</p>
15	Principal Chief Commissioner of Income-tax, Tamil Nadu	Chennai	<p>Commissioner of Income-tax (Appeals), Chennai- 1 to 19</p> <p>Commissioner of Income-tax (Appeals), Puducherry</p> <p>Commissioner of Income-tax (Appeals), Coimbatore- 1 to 3</p> <p>Commissioner of Income-tax (Appeals), Madurai- 1 to 3</p> <p>Commissioner of Income-tax (Appeals), Tiruchirappalli- 1 and 2</p> <p>Commissioner of Income-tax (Appeals), Salem</p>
16	Principal Chief Commissioner of Income-tax, Uttar Pradesh (East)	Lucknow	<p>Commissioner of Income-tax (Appeal), Lucknow- 1 to 4</p> <p>Commissioner of Income-tax (Appeal), Faizabad</p> <p>Commissioner of Income-tax (Appeal), Allahabad</p> <p>Commissioner of Income-tax (Appeal), Varanasi</p> <p>Commissioner of Income-tax (Appeal), Gorakhpur</p> <p>Commissioner of Income-tax (Appeal), Bareilly</p> <p>Commissioner of Income-tax</p>

1	2	3	4
			(Appeal), Moradabad Commissioner of Income-tax (Appeal), Haldwani
17	Principal Chief Commissioner of Income-tax, Uttar Pradesh (West) and Uttarakhand	Kanpur	Commissioner of Income-tax (Appeals), Kanpur- 1 to 4 Commissioner of Income-tax (Appeals), Agra- 1 and 2 Commissioner of Income-tax (Appeals), Ghaziabad Commissioner of Income-tax (Appeals), Noida- 1 and 2 Commissioner of Income-tax (Appeals), Meerut Commissioner of Income-tax (Appeals), Aligarh Commissioner of Income-tax (Appeals), Muzaffarnagar Commissioner of Income-tax (Appeals), Dehradun
18	Principal Chief Commissioner of Income-tax, West Bengal and Sikkim	Kolkata	Commissioner of Income-tax (Appeals), Kolkata- 1 to 25 Commissioner of Income-tax (Appeals), Siliguri Commissioner of Income-tax (Appeals), Jalpaiguri Commissioner of Income-tax (Appeals), Asansol Commissioner of Income-tax (Appeals), Durgapur Commissioner of Income-tax (Appeals), Burdwan



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

[Notification No.66/ 2014. F No. 279/Misc./66/2014-SO (ITJ)]

Priyanka Singh  
OSD (ITJ), CBDT