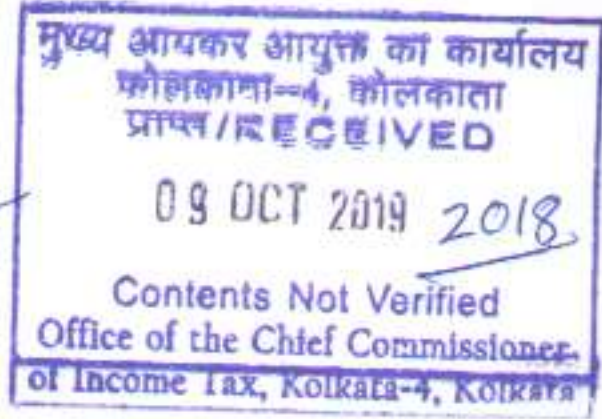




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प्रधान आयकर आयुक्त -15, कोलकाता
PRINCIPAL COMMISSIONER OF INCOME TAX - 15, KOLKATA
3, गवर्नमेंट प्लेस (वेस्ट), कोलकाता-700 001
3, GOVT. PLACE (WEST), GROUND FLOOR, KOLKATA - 700001

पत्र संख्या : Pr. CIT-15/Kolkata/ Restructuring-2019/ Jurisdiction /2019-20/

दिनांक/Dated-09.10.2019

ORDER NO: 192/2019

In exercise of the powers conferred by the Central Board of Direct Taxes (CBDT) under sub-section (1) and (2) of Section 120 of the Income Tax Act, 1961 vide CBDT Notification No. S.O.2752(E) dated 22nd Oct, 2014, CBDT Notification No. 64/2014 dated 13th November, 2014, subsequent order of Pr. Chief Commissioner of Income Tax, Kolkata vide No. KOLCCIT/Admn/Cadre Restructuring/2014-15 dated 14.11.2014, and Pr. Chief Commissioner of Income Tax, Kolkata Order No. 04/2019 vide F. No. Pr. CCIT/WB&S/Technical/DCIT/67/Part-2/19-20 dated 1st October, 2019, Order No. 05/2019 vide F. No. Pr. CCIT/WB&S/Technical/DCIT/67/Part-3/19-20 dated 1st October, 2019, Order No. 06/2019 vide F. No. Pr. CCIT/WB&S/Technical/DCIT/67/Part-3/19-20 dated 1st October, 2019, Order No. 07/2019 vide F. No. Pr. CCIT/WB&S/Technical/DCIT/67/Part-3/19-20 dated 1st October, 2019 and subsequent order No.190 of 2019 of Pr.Commissioner of Income Tax-15, Kolkata vide F.No.PCIT-15/Kol/Restructuring-2019/Jurisdiction/2019-20 dated 01.10.2019 and in suppression of Order No.1/2019 of Joint Commissioner of Income Tax, Range-43, Kolkata vide F.No: JCIT/Range-43/Kolkata/Restructuring-2019/Jurisdiction/2019-20/557-572 dated 01.10.2019 and all the powers enabling me in this behalf, I, the Principal Commissioner of Income Tax-15, Kolkata, hereby make the following order, as per the schedule-1 annexed hereto in suppression of all the earlier orders in this regard.

The Deputy/Assistant Commissioner of Income Tax/Income Tax Officers specified in Column (2) of the Schedule annexed hereto, shall exercise the power and perform the function in respect of such cases or classes of cases specified in the corresponding entries in column (6) of the said schedule of such persons or classes of persons being residents or not ordinarily residents in India as per section 6 of the Income tax Act, 1961 and as specified in the corresponding entries in column (5) of the said schedule, in such territorial areas specified in the corresponding entries in column (4) of the said schedule, in respect of all incomes or classes of income thereof.

This order shall come into with effect from 03.10.2019.

Sd/-

(NAVEEN CHANDRA)

Pr. Commissioner of Income Tax-15, Kolkata

SCHEDULE-1

Sl. No	Designation of Income Tax Authorities	Headquarters	Territorial area	Persons or classes of persons	Cases or classes of cases
1	2	3	4	5	6
1(a)	Deputy/Assistant Commissioner of Income Tax, Circle-43, Kolkata	Kolkata, West Bengal	(a) In the State of West Bengal-Areas being the Postal Identification Numbers – 700005,700010, 700011, 700028, 700030,700035, 700036, 700037,700054,700065 & 700085 (b) In the State of West Bengal-Areas being the Postal Identification Number – 700007	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of Column (4) (b) Persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in item (a) of column (4) (c) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) of Column (4) (d) Persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in item (b) of column (4)	(a) All cases of persons referred to in corresponding entries in items (a) and (b) of column (5) and having returned income or loss of rupees fifteen lakh and above other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) or other than those persons whose principal source of income is from Salary. (b) All cases of persons referred to in corresponding entries in items (c) and (d) of Column (5) whose names begin with alphabet "A" or "B" or "C" or "D" or "E" or "F" or "G" or "H", or "Q" or "R" or "S" or "T" or "U" or "V" or "W" or "X" or "Y" or "Z" and having returned income or loss of Rs. Fifteen Lakh and above other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) or other than those persons whose principal source of income is from Salary.

1(b)	Income Tax Officer or Assessing Officer, Ward-43(1), Kolkata	Kolkata, West Bengal	<p>In the State of West Bengal- (a) Areas being the Postal Identifications Numbers – 700005</p> <p>In the State of West Bengal- (b) Areas being the Postal Identifications Numbers – 700007</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of Column (4)</p> <p>(b) Persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in item (a) of column (4)</p> <p>(c) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) of Column (4)</p> <p>(d) Persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in item (b) of column (4)</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) and (b) of Column (5) whose names begin with alphabet "G" or "H", or "I" or "J" or "K" or "L" or "M" or "N" or "O" or "P" or "Q" or "R" or "S" or "T" or "U" or "V" or "W" or "X" or "Y" or "Z" and having returned income or loss below rupees fifteen lakh other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) or other than those persons whose principal source of income is from Salary.</p> <p>(b) All cases of persons referred to in corresponding entries in items (c) and (d) of Column (5) whose names begin with alphabet "A" or "B", and having returned income or loss below rupees fifteen lakh other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) or other than those persons whose principal source of income is from Salary.</p>
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1(c)	Income Tax Officer or Assessing Officer, Ward-43(2), Kolkata	Kolkata , West Bengal	In the State of West Bengal- (a) Areas being the Postal Identification Number – 700028	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of Column (4);</p> <p>(b) Persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in item (a) of column (4);</p>	(a) All cases of persons referred to in corresponding entries in items (a) and (b) of Column (5) having returned income or loss below rupees fifteen lakh other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) or other than those persons whose principal source of income is from Salary;
			In the State of West Bengal- (b) Areas being the Postal Identification Number – 700005	<p>(c) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) of Column (4);</p> <p>(d) Persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in item (b) of column (4);</p>	(b) All cases of persons referred to in corresponding entries in items (c) and (d) of Column (5) whose names begin with alphabet "A" or "B" having returned income or loss below rupees fifteen lakh other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) or other than those persons whose principal source of income is from Salary;
			In the State of West Bengal- (c) Areas being the Postal Identification Number – 700007	<p>(e) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (c) of Column (4);</p> <p>(f) Persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in item (c) of column (4);</p>	(c) All cases of persons referred to in corresponding entries in items (e) and (f) of Column (5) whose names begin with alphabet "C" or "D" having returned income or loss below rupees fifteen lakh other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) or other than those persons whose principal source of income is from Salary;

1(d)	Income Tax Officer or Assessing Officer, Ward-43(3), Kolkata	Kolkata , West Bengal	In the State of West Bengal- (a) Areas being the Postal Identification Numbers – 700030 & 700036	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of Column (4);</p> <p>(b) Persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in item (a) of column (4);</p>	(a) All cases of persons referred to in corresponding entries in items (a) and (b) of Column (5) having returned income or loss below rupees fifteen lakh other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) or other than those persons whose principal source of income is from Salary;
			In the State of West Bengal- (b) Areas being the Postal Identification Number – 700007	<p>(c) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) of Column (4);</p> <p>(d) Persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in item (b) of column (4);</p>	(b) All cases of persons referred to in corresponding entries in items (c) and (d) of Column (5) whose names begin with alphabet "E" or "F" having returned income or loss below rupees fifteen lakh other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) or other than those persons whose principal source of income is from Salary;

1(e)	Income Tax Officer or Assessing Officer, Ward-43(4), Kolkata	Kolkata, West Bengal	In the State of West Bengal- (a) Areas being the Postal Identification Number – 700035	<p>a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of Column (4);</p> <p>(b) Persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in item (a) of column (4);</p>	(a) All cases of persons referred to in corresponding entries in items (a) and (b) of Column (5) having returned income or loss below rupees fifteen lakh other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) or other than those persons whose principal source of income is from Salary;
			In the State of West Bengal- (b) Areas being the Postal Identifications Number – 700005	<p>(c) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) of Column (4);</p> <p>(d) Persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in item (b) of column (4);</p>	(a) All cases of persons referred to in corresponding entries in items (c) and (d) of Column (5) whose names begin with alphabet "C" or "D" or "E" or "F" and having returned income or loss below rupees fifteen lakh other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) or other than those persons whose principal source of income is from Salary;
			In the State of West Bengal- (c) Areas being the Postal Identifications Number – 700007	<p>(e) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (c) of Column (4);</p> <p>(f) Persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in item (c) of column (4);</p>	(b) All the cases of persons referred to in corresponding entries in items (e) and (f) of Column (5) whose names begins with alphabet "G" or "H" and having returned income or loss below rupees fifteen lakh other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) or other than those persons whose principal source of income is from Salary;

1(f)	Income Tax Officer or Assessing Officer, Ward-43(5), Kolkata	Kolkata, West Bengal	<p>In the State of West Bengal- (a) Areas being the Postal Identification Number – 700054</p> <p>In the State of West Bengal- (b) Areas being the Postal Identification Number – 700007</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of Column (4);</p> <p>(b) Persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in item (a) of column (4);</p> <p>(c) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) of Column (4);</p> <p>(d) Persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in item (b) of column (4);</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) and (b) of Column (5) whose names begin with alphabet "A" or "B" or "C" or "D" or "E" or "F" or "G" or "H" or "I" or "J" or "K" or "L" or "M" and having returned income or loss below rupees fifteen lakh other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) or other than those persons whose principal source of income is from Salary;</p> <p>(b) All cases of persons referred to in corresponding entries in items (c) and (d) of Column (5) whose names begin with alphabet "Q" and "R" having returned income or loss below rupees fifteen lakh other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) or other than those persons whose principal source of income is from Salary;</p>
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1(g)	Income Tax Officer or Assessing Officer, Ward-43(6), Kolkata	Kolkata, West Bengal	<p>In the State of West Bengal-</p> <p>(a) Areas being the Postal Identification Numbers – 700011,700037 &700065</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of Column (4);</p> <p>(b) Persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in item (a) of column (4);</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) and (b) of Column (5) and having returned income or loss below rupees fifteen lakh other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) or other than those persons whose principal source of income is from Salary;</p>
			<p>In the State of West Bengal-</p> <p>(b) Areas being the Postal Identification Number – 700007</p>	<p>(c) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) of Column (4);</p> <p>(d) Persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in item (b) of column (4);</p>	<p>a) All cases of persons referred to in corresponding entries in items (c) and (d) of Column (5) whose names begins with alphabet "S" and having returned income or loss below rupees fifteen lakh other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) or other than those persons whose principal source of income is from Salary;</p>

1(h)	Income Tax Officer or Assessing Officer, Ward-43(7), Kolkata	Kolkata , West Bengal	In the State of West Bengal- (a) Areas being the Postal Identification Numbers – 700010 & 700085	<p>a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of Column (4);</p> <p>(b) Persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in item (a) of column (4);</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) and (b) of Column (5) having returned income or loss below rupees fifteen lakh other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) or other than those persons whose principal source of income is from Salary;</p>
			In the State of West Bengal- (b) Areas being the Postal Identification Number – 700054	<p>(c) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) of Column (4);</p> <p>(d) Persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in item (b) of column (4);</p>	<p>(a) All cases of persons referred to in corresponding entries in items (c) and (d) of Column (5) whose names begins with alphabet "N" or "O" or "P" or "Q" or "R" "S" or "T" or "U" or "V" or "W" or "X" or "Y" or "Z" and having returned income or loss below rupees fifteen lakh other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) or other than those persons whose principal source of income is from Salary;</p>
			In the State of West Bengal- (c) Areas being the Postal Identification Number – 700007	<p>(e) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (c) of Column (4);</p> <p>(f) Persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in item (c) of column (4);</p>	<p>(a) All cases of persons referred to in corresponding entries in items (e) and (f) of Column (5) whose names begins with alphabet "T" or "U" or "V" or "W" or "X" or "Y" or "Z" and having returned income or loss below rupees fifteen lakh other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) or other than those persons whose principal source of income is from Salary;</p>

2. Explanation :
For the purpose of this order:

(i) "Residing" means

a) In the case of an Individual/HUF, place of residence unless otherwise provided in this notification;

3. The jurisdiction under other Direct Tax Laws i.e. Wealth Tax, Gift Tax etc., over the cases of the assessee would vest with the Assessing Officers having jurisdiction over the respective Income Tax cases.

Sd/-

(NAVEEN CHANDRA)

Pr. Commissioner of Income Tax-15, Kolkata

पत्र संख्या : No. PCIT-15/Kol/Restructuring-2019/Jurisdiction/2019-20/3426-48

दिनांक: 09.10.2019

Copy to :

1. The Joint Secretary, Administration, CBDT, New Delhi.
2. The Pr. DGIT (Systems), CBDT, New Delhi.
3. The Pr. Chief Commissioner of Income Tax, West Bengal & Sikkim.
4. The Chief Commissioner of Income Tax, 1 to 5, Kolkata, CCIT(ReAC), Kolkata and CCIT(TDS), Kolkata.
5. The Director General of Income Tax (Inv), Kolkata.
6. The CIT (Exemption), CIT(Judicial)/ADG(RTI)/CIT(ITAT)/DIT(Vigilance)/CIT(Audit)-I & (Audit)-II, Kolkata.
7. The CIT (International Taxation), Kolkata.
8. The Addl. CIT/Jt. CIT, Range -43/44, Kolkata.
9. The ZAO, CBDT, Kolkata.
10. The PRO, Aayakar Bhawan, Kolkata.
11. Guard file.


(ARUNAVA ACHARYA)

09/10/2019

Income Tax Officer, Hqs-15, Kolkata

For Pr. Commissioner of Income Tax-15, Kolkata