

मुख्य कार्यकारी आयोग का कार्यालय
कोलकाता-14, कोलकाता।
प्राप्त/RECEIVED
03 OCT 2019 1979



अपर आयकर आयुक्त का कार्यालय
Office of the ADDL. COMMISSIONER OF INCOME TAX RANGE-52, KOLKATA
169, A.J.C. BOSE ROAD, BAMBOO VILLA, 3rd FLOOR, KOLKATA -14.
दूरभास सं: 033-22867668 ई-मेल आईडी : Kolkata.addcit52@incometax.gov.in

ORDER UNDER SECTION 120 OF THE INCOME TAX ACT, 1961

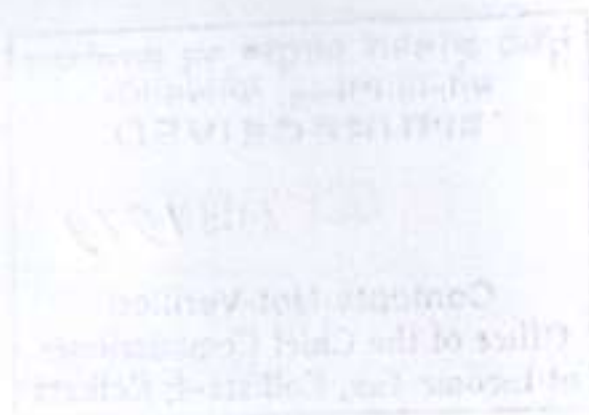
ORDER NO. 41/2019 Dated 01.10.2019

In exercise of the powers conferred by sub-section(1) and (2) of section 120 of the Income-tax Act, 1961 (43 of 1961), and in accordance with Notification Number S.O. No. 2752(E) dated 22nd October, 2014 of Government of India, Central Board of Direct Taxes, published in the Gazette of India, extraordinary, Part-II, Section 3(ii) dated 22nd October, 2014 (Notification No.50/2014/F/No./ 187/38/2017(ITA.I), Notification No. 64/2014 F. No. 187/40/2014(ITA-I) dated 13.11.2014, and subsequent order of PCIT vide Order No. 18/2019 M.No.PCIT-18/Kol/Restructuring-2019/Jurisdiction/2019-20/2070-2081 dated 01.10.2019 I, the Addl. Commissioner of Income-tax, Range-52, Kolkata, having been authorised and in supersession of all earlier orders issued hereto in this behalf by Addl. Commissioner of Income Tax/Joint Commissioner of Income Tax, Range-52, Kolkata, except as respect things done or omitted to be done before such supersession, do hereby :

(a) Direct that the Deputy/Assistant Commissioners of Income Tax and Income Tax Officers specified in Column (2) of the Schedule annexed hereto and having their headquarters at Kolkata in the state of West Bengal, shall exercise the powers and perform the functions in respect of such cases or classes of cases specified in the corresponding entries in column (5) 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 (4) of the said Schedule, in such territorial areas specified in the corresponding entries in column (3) of the said Schedule, in respect of all incomes or classes of income thereof.



आ.स.(मु.)/आ.अ.(लक)-4/कोलकाता



SCHEDULE

Sl. No.	Designation of Income Tax Authorities	Territorial area	Persons or classes of persons	Cases or classes of cases
1	2	3	4	5
1	Deputy/Assistant Commissioners of Income Tax, Circle-52, Kolkata	(a)In the State of West Bengal (a) City of Kolkata and Districts of Howrah, North 24 Parganas and South 24 Parganas	(a)Persons being individuals deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of column (3)	(a)All cases of persons referred to in corresponding entry in item (a) of column (4) whose principal source of income is from salary having returned income or loss of Rs. 15 lakh (Fifteen lakh) and above, and who are employees or pensioners of : (i)Central Govt. Departments other than Indian Railways, or (ii)Central Govt. Undertakings other than Banks, or (iii)Consulates. (b)All cases of persons referred to in corresponding entry in item (a) of column (4) whose principal source of income is from salary having returned income or loss of Rs. 15 lakh (Fifteen lakh) and above, and who are employees or pensioners of : (i)Banking Institutions referred to in Section 51 of the Banking Regulations Act, 1949, or (ii)The Reserve Bank of India.

Sl. No.	Designation of Income Tax Authorities	Territorial area	Persons or classes of persons	Cases or classes of cases
1	2	3	4	5
2	Income Tax Officer Ward-52(1), Kolkata.	(a) In the State of West Bengal (a) City of Kolkata and Districts of Howrah, North 24 and South 24 Parganas	(a) Persons being individuals deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of column (3)	(a) All cases of persons referred to in corresponding entry in item (a) of column (4) whose principal source of income is from salary having returned income or loss below Rs. 15 lakh (Fifteen lakh) and whose first name begin with alphabet with "A" or "B" or "C" or "D" or "W" or "X" or "Y" or "Z" and who are employees or pensioners of : (i) Central Govt. Departments other than Indian Railways, or (ii) Central Govt. Undertakings other than Banks, or (iii) Consulates. (b) All cases of persons referred to in corresponding entry in item (a) of column (4) whose principal source of income is from salary having returned income or loss below Rs. 15 lakh (Fifteen lakh) and whose first name begin with alphabet with "A" or "B" or "C" or "D" or "W" or "X" or "Y" or "Z" and who are employees or pensioners of : (i) Banking Institutions referred to in Section 51 of the Banking Regulations Act, 1949, or (ii) The Reserve Bank of India.

Sl. No.	Designation of Income Tax Authorities	Territorial area	Persons or classes of persons	Cases or classes of cases
1	2	3	4	5
3	Income Tax Officer Ward-52(2), Kolkata.	(a)In the State of West Bengal (a) City of Kolkata and Districts of Howrah, North 24 and South 24 Parganas	(a)Persons being individuals deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of column (3)	(a)All cases of persons referred to in corresponding entry in item (a) of column (4) whose principal source of income is from salary having returned income or loss below Rs. 15 lakh (Fifteen lakh) and whose first name begin with alphabet with "E" or "F" or "G" or "H" or "I" or "J" or "K" or "L" or "V" and who are employees or pensioners of : (i)Central Govt. Departments other than Indian Railways, or (ii)Central Govt. Undertakings other than Banks, or (iii)Consulates. (b)All cases of persons referred to in corresponding entry in item (a) of column (4) whose principal source of income is from salary having returned income or loss below Rs. 15 lakh (Fifteen lakh) and whose first name begin with alphabet with "E" or "F" or "G" or "H" or "I" or "J" or "K" or "L" or "V" and who are employees or pensioners of : (i)Banking Institutions referred to in Section 51 of the Banking Regulations Act, 1949, or (ii)The Reserve Bank of India.

Sl. No.	Designation of Income Tax Authorities	Territorial area	Persons or classes of persons	Cases or classes of cases
1	2	3	4	5
4	Income Tax Officer, Ward-52(3), Kolkata.	(a)In the State of West Bengal (a) City of Kolkata and Districts of Howrah, North 24 and South 24 Parganas	(a)Persons being individuals deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of column (3)	(a)All cases of persons referred to in corresponding entry in item (a) of column (4) whose principal source of income is from salary having returned income or loss below Rs. 15 lakh (Fifteen lakh) and whose first name begin with alphabet with "M" or "N" or "O" or "P" or "Q" or "R" and who are employees or pensioners of : (i)Central Govt. Departments other than Indian Railways, or (ii)Central Govt. Undertakings other than Banks, or (iii)Consulates. (b)All cases of persons referred to in corresponding entry in item (a) of column (4) whose principal source of income is from salary having returned income or loss below Rs. 15 lakh (Fifteen lakh) and whose first name begin with alphabet with "M" or "N" or "O" or "P" or "Q" or "R" and who are employees or pensioners of : (i)Banking Institutions referred to in Section 51 of the Banking Regulations Act, 1949, or (ii)The Reserve Bank of India.

Sl. No.	Designation of Income Tax Authorities	Territorial area	Persons or classes of persons	Cases or classes of cases
1	2	3	4	5
5	Income Tax Officer, Ward-52(4), Kolkata.	(a) In the State of West Bengal (a) City of Kolkata and Districts of Howrah, North 24 and South 24 Parganas	(a) Persons being individuals deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of column (3)	(a) All cases of persons referred to in corresponding entry in item (a) of column (4) whose principal source of income is from salary having returned income or loss below Rs. 15 lakh (Fifteen lakh) and whose first name begin with alphabet with "S" or "T" or "U" and who are employees or pensioners of : (i) Central Govt. Departments other than Indian Railways, or (ii) Central Govt. Undertakings other than Banks, or (iii) Consulates. (b) All cases of persons referred to in corresponding entry in item (a) of column (4) whose principal source of income is from salary having returned income or loss below Rs. 15 lakh (Fifteen lakh) and whose first name begin with alphabet with "S" or "T" or "U" and who are employees or pensioners of : (i) Banking Institutions referred to in Section 51 of the Banking Regulations Act, 1949, or (ii) The Reserve Bank of India.

Explanation :

For the purpose of this order:

- (i) "Residing" means
 - (a) In the case of an Individual, place of residence unless otherwise provided in this notification;
 - (ii) The jurisdiction of the Deputy/Assistant Commissioners of Income Tax and Income Tax Officers over cases or classes of cases for a particular Financial Year shall be decided on the basis of income or loss declared in the latest return available as on 1st day of April of the said financial year or if specifically ordered otherwise.
 - (iii) The limit of income/loss of Rs. 15 lakh will be considered before claiming/allowing of exemption under chapter III and / or deductions under chapter VIA of the Income Tax Act, 1961.
2. The jurisdiction under other Direct Tax Laws i.e. Wealth Tax, Gift Tax etc., over the cases of the assesseees would vest with the Assessing Officers having jurisdiction over the respective income tax cases.
 3. The Income Tax Authorities referred to in column (2) of the Schedule annexed to this notification shall not exercise powers and perform functions which have specifically been assigned through separate notification(s) to an Income Tax Authority having designation other than those mentioned in column (2).
 4. This order shall come into effect from 03.10.2019.

Sd/-

[अलोक नाग/ALOKE NAG]

अपर आ०आ०, रेंज-५२, कोलकाता/

Addl. CIT, Range-52, Kolkata

M.No. Addl. CIT, R-52/Restructuring/2019-20/Jurisdiction/823-873

Date-01.10.2019

Copy to :

1. The Joint Secretary, Administration, CBDT, New Delhi.
2. The Pr. DGIT(Systems), 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),
5. The Director General of Income Tax (Inv), Kolkata
6. The Pr. CIT-18, Kolkata, The erstwhile Pr. CIT-19, Kolkata, 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./Joint CsIT, Range-53 to 57, Kolkata
9. The DCIT/ACIT, Circles-52 to 57, Kolkata
10. The ITO, Wards-52(1) to 52(4), Kolkata
11. The ZAO, CBDT, Kolkata
12. The PRO, Aayakar Bhavan, Kolkata
13. Hindi Cell for Hindi version of this order and
14. Guard file.

[अलोक नाग/ALOKE NAG]

अपर आ०आ०, रेंज-५२, कोलकाता/

Addl. CIT, Range-52, Kolkata