Addl. Commissioner of Income Tax, Range-4, Kolkata

8th Floor, Aayakar Bhawan, P-7, Chowringhee Square, Kolkata- 700069

F.No.: Addl.CIT, R-4/Kol/Jurisdiction/2019-20/ 2406

Dated: 01st October, 2019.

ORDER NO. 01 /2019-20

In exercise of the powers conferred by sub- sections (1) and (2) of section 120 of the Income Tax Act, 1961 (43 of 1961), and as authorized by clause (c) and (d) of the Government of India, Central Board of Direct Taxes, notification number S.O. 2752 (E) dated the 22nd October, 2014, published in the Gazette of India, Extra- Ordinary, Part- II, Section 3, Sub- section (ii), dated the 22nd October, 2014, and in pursuance of CBDT's notification dated 20.09.2019 in S.O. 3426(E) read with amendments of notification as under mentioned:-

1 Notification 1 of 2014 dated 15.11.2014
2 Notification 2 of 2014 dated 15.11.2014
3 Order no.6 of 2014 dated 15.11.2014
4 Notification No. 2 dated 21.06.2016
5 Notification No. 2A dated 21.06.2016

and vide the Order No.04/2019 of the Principal Chief Commissioner of Income Tax, WB and Sikkim Region vide his file no. Pr.CCIT/WB & S/Technical/DCIT/67/Part-2/19-20 dated 01.10.2019 , and **in partial modification** of earlier order dated 15.11.2014, except as respect things done or omitted to be done before such modification, I, the Additional commissioner of Income Tax, Range-4, Kolkata hereby-

(a) direct that the Deputy Commissioners of Income Tax or Assistant Commissioner of Income Tax specified in column (2) of the Schedule- I & II annexed hereto, having their headquarters at the places specified in the corresponding entries in column (3) of the said Schedule – I & II, shall exercise the powers and perform the functions in respect of such cases or classes of cases specified in the corresponding entries in column (6) of the said Schedule- I & II, 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 as specified in the corresponding entries in column (5) of the said Schedule- I, in such territorial areas specified in the corresponding entries in column (4) of the said Schedule- I & II, in respect of all incomes or classes of income thereof;

(b) authorize the Deputy Commissioners of Income Tax or Assistant Commissioner of Income Tax specified in column (2) of the Schedule- I & II annexed hereto, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such cases or classes of cases specified in the said Schedule- I & II, of such persons or classes of persons specified in the Schedule- I & II, in such territorial areas specified in the corresponding entries in Schedule- I & II, in respect of all incomes or classes of income thereof;

(c) authorize the Deputy Commissioners of Income Tax or Assistant Commissioner of Income Tax referred to in clauses (a) and (b) of this order, to issue orders in writing for exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such specified area or persons or classes of persons or incomes or classes of incomes or cases or classes of cases, in respect of which such Deputy Commissioners of Income Tax or Assistant Commissioner of Income Tax are authorized by the Principal Commissioner/ Commissioner of Income Tax, Kolkata- 2, Kolkata; and

Explanation:-

For the purposes of this order,-

(i) "residing" means,-
  (a) in the case of an individual, place of residence, unless otherwise provided in this order;
  (b) in the case of an Hindu undivided family, place of residence of the Karta; and
  (c) in the case of a firm or an association of persons or a body of individuals or a local authority and all other juridical persons other than companies, the place where the head office is located.

(ii) in cases of companies whose names begin with any of the numericals (hereinafter "numeric companies"), the Principal Commissioner of Income Tax or Commissioners of Income Tax who exercise the powers and perform the functions in respect of companies whose names begin with the alphabet which is same as that of the first alphabet of the name of the numeric companies in words, shall exercise the powers and perform the functions in respect of those numeric companies.

(iii) The Income Tax Authorities referred to in column (2) of the Schedule- I & II annexed to this order shall not exercise powers and perform functions, which have specifically been assigned through separate order(s), to an Income Tax Authority having designation other than those mentioned in column (2) below.

2. This order shall come into force with effect from 03, October 2019.

Sd/-

(P K Mondal)
Addl. Commissioner of Income Tax,
Range-4, Kolkata

SCHEDULE- I

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.	Deputy Commissioner/ Assistant Commissioner of Income Tax. Cir-4(1)	Kolkata, West Bengal	In the State of West Bengal- (a) City of Kolkata and the Districts of Howrah, North 24 Parganas and South 24 Parganas;	a) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in item (a) of Column (4); b) Persons being individuals referred to in item (b) of Column (6).	(a) All cases of persons referred to in corresponding entry in item (a) of column (5) being companies having income of Rupees thirty lacs and above before exemption/deduction under Chapter III and Chapter VIA of the Income tax Act, 1961 or loss of Rupees thirty lacs and above which are engaged in the business of Tea, Paper and Cardboard related trade and names begin with alphabet "N", or "O" or "P" or "Q" or "R" or "S" or "T" or "U" or "V" or "W" or "X" pr "Y" pr "Z" other than the cases falling under the jurisdiction of any other Income Tax Authority. (b) All cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (a) of column (5)

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			In the State of West Bengal- (b) Areas covered by the following PIN Codes:- 700001	c) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in item (b) of Column (4); d) Persons being individuals referred to in item (d) of Column (6).	(c) All cases of persons referred to in corresponding entry oin item (a) of column (5) being companies having income of rupees thirty lacs and above before exemption/ deduction under Chapter III and Chapter VIA of Income Tax Act, 1961 or loss of rupees thirty lacs and above in a year and names begin with alphabet "M" or "R" or "T" or "Y" other than the cases falling under the jurisdiction of any other Income Tax Authority; (d) All cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) of column (5)
			In the State of West Bengal- (c) Areas covered by the following PIN Codes:- 700018 700081 700095 700096 700097 700098	e) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in item (c) of Column (4); f) Persons being individuals referred to in item (f) of Column (6).	(e) All cases of persons referred to in corresponding entry oin item (a) of column (5) being companies having income of rupees thirty lacs and above before exemption/ deduction under Chapter III and Chapter VIA of Income Tax Act, 1961 or loss of rupees thirty lacs and above in a year and names begin with alphabet "N", or "O" or "P" or "Q" or "R" or "S" or "T" or "U" or "V" pr "W" or "X" pr "Y" or "Z" other than the cases falling under the jurisdiction of any other Income Tax Authority; (f) All cases of individuals being managing director or director or manager or

					secretary in the companies referred to in corresponding entry in item (e) of column (5)

Memo No.: Addl.CIT, R-4/Kol/Jurisdiction/2019-20/ 2407-25

Dated: 01st October, 2019

Copy for information to :

1. The Principal Chief Commissioner of Income Tax, West Bengal & Sikkim.
2. The Chief Commissioner of Income Tax, Kolkata – 1, 2, 3, 4, 5,6 & 7, Kolkata.
3. The Chief Commissioner of Income Tax (TDS), Kolkata
4. The Director General of Income Tax (Inv), East, Kolkata
5. The Pr. Commissioner of Income Tax – 2, Kolkata.
6. The Director to the Government of India, ITA-I, Central Board of Direct Taxes, North Block, New Delhi.
7. The Commissioner of Income Tax (CO), Kolkata.
8. The Commissioner of Income Tax (Exemption), Kolkata.
9. The Commissioner of Income Tax (LTU), Kolkata.
10. The Commissioner of Income Tax (Audit), Kolkata.
11. The Commissioner of Income Tax (ITAT), Kolkata.
12. The Commissioner of Income Tax (International Taxation), Kolkata.
13. All AOs under the charge of Addl. CIT, Range-4, Kolkata
14. The Addl./JCIT, Range-5, Kolkata
15. The Addl./JCIT, Range-6, Kolkata
16. The TRO-2, Kolkata
17. PRO, Aayakar Bhawan, Kolkata
18. Hindi Cell
19. Guard File

(P K Mondal)
Addl. Commissioner of Income Tax,
Range-4, Kolkata