

मुख्य आयकर आयुक्त का कार्यालय
कोलकाता-4, कोलकाता
प्राप्त/RECEIVED

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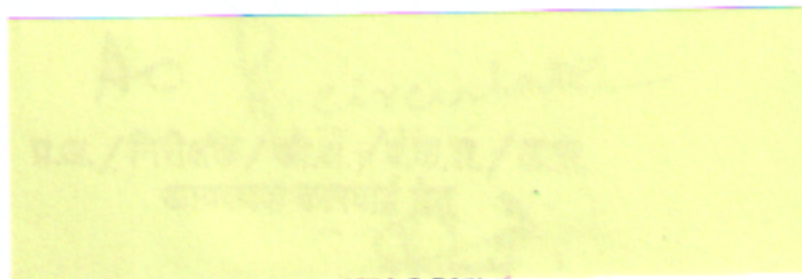
अपर आयकर आयुक्त का कार्यालय, रेंज-54, कोलकाता
OFFICE OF THE ADDL. COMMISSIONER OF INCOME TAX RANGE-54, KOL.
१६९, ऐ. जे. सी. बोसरोड, बंबूविला, तृतीयतल, कोलकाता-१४
169, A.J.C. BOSE ROAD, BAMBOO VILLA, 3rd FLOOR, KOLKATA -14.
दूरभास सं: 033-22867668 ई-मेल आईडी : Kolkata.addlcit54@incometax.gov.in

ORDER UNDER SECTION 120 OF THE INCOME TAX ACT, 1961

ORDER NO.1/2019 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-54, 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-54, 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.(तक)-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	DCIT/ACIT, Circle-54, 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 Indian Railways, or (ii)Govt. of West Bengal Departments. Or, (iii) Govt. of West Bengal Public sectors under takings (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)Central Govt. Departments Indian Railways, or (ii)Govt. of West Bengal Departments. Or, (iii) Govt. of West Bengal Public sectors under takings

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	ITO, Ward-54(1),Kol.	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)	<p>(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 :</p> <p>(i)Central Govt. Departments Indian Railways, or</p> <p>(ii)Govt. of West Bengal Departments.</p> <p>Or,</p> <p>(iii) Govt. of West Bengal Public sectors under takings</p> <p>(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 who are employees or pensioners of :</p> <p>(i)Central Govt. Departments Indian Railways, or</p> <p>(ii)Govt. of West Bengal Departments.</p> <p>Or,</p> <p>(iii) Govt. of West Bengal Public sectors under takings</p>

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	ITO, Ward-54(2), Kol.	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)	<p>(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 :</p> <p>i) Central Govt. Departments Indian Railways, or</p> <p>(ii) Govt. of West Bengal Departments.</p> <p>Or,</p> <p>(iii) Govt. of West Bengal Public sectors under takings</p> <p>(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 who are employees or pensioners of :</p> <p>i) Central Govt. Departments Indian Railways, or</p> <p>(ii) Govt. of West Bengal Departments.</p> <p>Or,</p> <p>(iii) Govt. of West Bengal Public sectors under takings</p>

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	ITO, Ward-54(3),Kol.	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)	<p>(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:</p> <p>(i)Central Govt. Departments Indian Railways, or</p> <p>(ii)Govt. of West Bengal Departments.</p> <p>Or,</p> <p>(iii) Govt. of West Bengal Public sectors under takings</p> <p>(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 who are employees or pensioners of:</p> <p>((i)Central Govt. Departments Indian Railways, or</p> <p>(ii)Govt. of West Bengal Departments.</p> <p>Or,</p> <p>(iii) Govt. of West Bengal Public sectors under takings</p>

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	ITO, Ward-54(4),Kol.	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)	<p>(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:</p> <p>((i)Central Govt. Departments Indian Railways, or</p> <p>(ii)Govt. of West Bengal Departments.</p> <p>Or,</p> <p>(iii) Govt. of West Bengal Public sectors under takings</p> <p>(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 who are employees or pensioners of:</p> <p>(i)Central Govt. Departments Indian Railways, or</p> <p>(ii)Govt. of West Bengal Departments.</p> <p>Or,</p> <p>(iii) Govt. of West Bengal Public sectors under takings</p>

Explanation :

For the purpose of this order:

1.(i) "Residing" means

(a) In the case of an individual, place of residence unless otherwise provided in this notification.

(i) 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.

(ii) 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.

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

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. The limit income/loss of Rs. 15 lakh will be considered before claiming/allowing of exemption chapter III and / or deduction under chapter VIA of the Income Tax Act, 1961.

5. This order shall come into effect from 03.10.2019.

Sd.

[SNEHANSHU BISWAS]

अपर आ०आ०, रेंज-५४, कोलकाता/

Addl. CIT, Range-54, Kolkata

M.No. Addl. CIT, R-54/Restructuring/2019-20/Jurisdiction/ 729-742

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 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-55 & 56, Kolkata
9. The DCIT/ACIT, Circles-54 to 56, Kolkata
10. The ITO, Wards-54(1) to 54(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.

Sd.

[SNEHANSHU BISWAS]

अपर आ०आ०, रेंज-५४, कोलकाता/

Addl. CIT, Range-54, Kolkata