



OFFICE OF THE PRINCIPAL COMMISSIONER OF INCOME TAX  
KOLKATA  
AAYAKAR BHAVAN POORVA, 6TH FLOOR, ROOM NO. 601  
110 SHANTIPALLY, KOLKATA-700107

मुख्य आयकर आयुक्त का कार्यालय  
कोलकाता-4, कोलकाता  
प्राप्त/RECEIVED  
04 OCT, 2019  
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Not Verified  
Office of the Chief Commissioner  
of Income Tax, Kolkata-4, Kolkata

No: PCIT -5/Kolkata/Jurisdiction/2019-20/

Dated: 01.10.2019

ORDER - 247 / 2019 -20

Kolkata, dated the 1<sup>st</sup> October, 2019

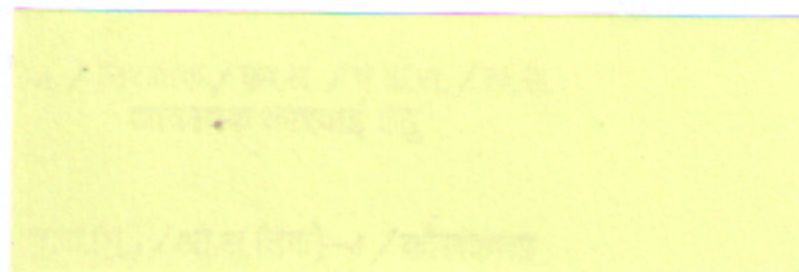
In exercise of the powers conferred upon me by sub-sections (1) and (2) of Section 120 of the Income Tax Act, 1961 (43 of 1961), and as authorized by clause (c) and (d) of the Government of India, Central Board of Direct Taxes, Notification Number S.O. 2752(E) dated the 22<sup>nd</sup> October, 2014, published in the Gazette of India, Extra-Ordinary, Part-II, Section 3, Sub-section (ii), dated the 22<sup>nd</sup> October, 2014, CBDT notification No. S.O. 3426 (E) dated 20th September, 2019, Pr. Chief Commissioner of Income Tax, Kolkata's order vide F. No. Pr. CCIT/ WB & S/ Technical/DCIT/ 67/ Part -2/19-20/6546 - 6610 dated 01.10.2019 and in supersession of all earlier orders under sub-sections (1) and (2) of Section 120 of the Income Tax Act, 1961 (43 of 1961), except as respects things done or omitted to be done before such supersession, I, Pr. Commissioner of Income-tax, Kol - 5, Kolkata, hereby,-

(a) direct that the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax specified in column (2) of the Schedule-I annexed hereto, having their headquarters at the places specified in the corresponding entries in column (3) of the said Schedule-I, 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, 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-I, in such territorial areas specified in the corresponding entries in column (4) of the said Schedule-I, in respect of all incomes or classes of income thereof;

(b) authorise the Additional Commissioners of Income-tax or Joint Commissioners of Income-tax specified in column (2) of the Schedule-I 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, of such persons or classes of persons specified in the Schedule-I, in such territorial areas specified in the corresponding entries in Schedule-I, in respect of all incomes or classes of income thereof;

(c) authorise the Additional Commissioners of Income-tax or Joint Commissioners 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 Additional Commissioners of Income-tax or Joint Commissioners of Income-tax are authorised by the Principal Commissioner/Commissioner of Income-tax, Kolkata - 5, Kolkata; and

(d) direct that the Tax Recovery Officer specified in Schedule-II annexed hereto, having headquarter at Kolkata, West Bengal, shall exercise the powers and perform the functions of Tax Recovery Officer in respect of such cases or classes of cases specified in the Schedule-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 and as specified in the said the Schedule, in such territorial areas specified in the Schedule, in respect of all incomes or classes of incomes thereof.

*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 artificial 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 numerals (hereinafter "numeric companies"), the Principal Commissioners 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 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 3<sup>rd</sup> October, 2019.

sd/-

(RAJIV SINHA)

**PRINCIPAL COMMISSIONER OF INCOME TAX**  
**KOLKATA - 5, 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	Additional Commissioner / Joint Commissioner of Income-tax, Range-13	Kolkata West Bengal	In the State of West Bengal-  (a) The Districts of Howrah;  (b) Areas covered by the following PIN Codes:- 700063, 700073.	(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) 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);
2	Additional Commissioner / Joint Commissioner of Income-tax, Range-14	Kolkata West Bengal	In the State of West Bengal-  (a) The District of North 24 Parganas;  (b) Areas covered by the following PIN Codes:- 700135.	(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) and (b) 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) 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);
3	Additional Commissioner / Joint Commissioner of Income-tax, Range-15	Kolkata West Bengal	In the State of West Bengal-  (a) The District of South 24 Parganas;  (b) Areas covered by the following PIN Codes:- 700108	(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) and (b) 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) 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);





Since by virtue of Pr. Chief Commissioner of Income Tax, Kolkata's order vide F. No. Pr. CIT/ WB & S/ Technical/DCIT/ 67/ Part -2/19-20/6546 - 6610 dated 01.10.2019, Circle 15(2) Kolkata stands deleted from the Notification No.1 of 2014 dated 15.11.2014, jurisdiction of all the cases of erstwhile charge of Circle 15(2) Kolkata stands vested with the Circle -15(1) Kolkata, who shall exercise all statutory powers / functions under the Act over all such cases. Necessary consequential actions will be taken by the Range Heads and Assessing Officers.

## SCHEDULE -II

### Jurisdiction of the Tax Recovery Officer -5, Kolkata

The Tax Recovery Officer-5, Kolkata will exercise all powers of Tax Recovery Officer entrusted under all the Direct Tax Acts in relation to all assessee herein within the jurisdiction of all the Assessing Officers under the control of the Principal Commissioner/Commissioner of Income-tax, Kolkata-5, Kolkata or in respect of companies having any movable or immovable property within the territorial jurisdiction of the Assessing Officers under the control of the Principal Commissioner/Commissioner of Income-tax, Kolkata-5, Kolkata.

Dated: 1<sup>st</sup> October, 2019

sd/-  
(RAJIV SINHA)  
PRINCIPAL COMMISSIONER OF INCOME TAX  
KOLKATA - 5, KOLKATA

Memo no : PCIT -5/Kolkata/Jurisdiction/2019-20/5033-5052 Dated : 01.10.2019  
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Copy for information to:

1. The Principal Chief Commissioner of Income Tax, West Bengal & Sikkim
2. The Chief Commissioner of Income Tax, Kolkata -2, 3, 4, 5, 6 & 7, Kolkata
3. The Chief Commissioner of Income Tax (TDS), Kolkata
4. The Director General of Income Tax (Inv.), Kolkata
5. The Director to the Government of India, ITA-I, CBDT, North Block, New Delhi
6. The Commissioner of Income Tax (CO), (Exemption), Kolkata
7. The Commissioner of Income Tax (LTU), (Audit), (ITAT), (International Taxation), Kolkata
8. The Addl./Joint CIT Range-13, 14 & 15, Kolkata
9. The Tax Recovery Officer -5, Kolkata



অর্থাৎ  
(A. Mukherjee)  
Assistant Commissioner of Income Tax  
(Hqrs)-5, Kolkata  
For Pr. Commissioner of Income Tax, Kolkata-5