



Pr. COMMISSIONER OF INCOME TAX - 11, KOLKATA
10B, MIDDLETON ROW, 3RD FLOOR, KOLKATA-700071

No: PCIT-11/KOL/Jurisdiction/2019-20/5169

Date: 03/10/2019

ORDER NO: 375

In exercise of the powers conferred by The Central Board of Direct Taxes(CBDT) under sub-sections (1) and (2) of section 120 of the Income Tax Act, 1961 (43 of 1961), vide CBDT Notification number S.O. 2752(E) dated the 22nd October, 2014, CBDT Notification no 64/2014 dated 13th November 2014, subsequent order of Principal Chief Commissioner of Income Tax, West Bengal & Sikkim vide Notification no 1(Income Tax) dated 15/11/2014 in M. No. DCIT,HQRS,(Tech)/Cadre Restructuring/ Posts/2014-15/3863-3962, CBDT Notification No S.O. 3426(E) dated 20/09/2019, Principal Chief Commissioner of Income Tax, West Bengal & Sikkim vide F.No. Pr.CCIT/WB &S/Tech/DCIT/67/Part-II/2019-20/6546-6610 dated 01/10/2019 and in supersession of all earlier orders issued under sub-sections (1) and (2) of section 120 of the Income Tax Act, 1961 (43 of 1961), hereto in this behalf except as respects things done or omitted to be done before such supersession. I, the Pr. Commissioner of Income Tax-11, 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;

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कोलकाता-4, कोलकाता
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of Income Tax, Kolkata-4, Kolkata

- (b) authorize 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) authorize 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-11, 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 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) 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 3rd of October, 2019.

[Order No. 375 /2019. F. No. PCIT-11/KOL/Jurisdiction/2019-20/5169-5190]

Sd/-

[Md. Mohsin Alam]

Pr. Commissioner of Income Tax-11 , Kolkata.

SCHEDULE-I

Sl. No.	Designation of Income-tax authorities	Headquarters	Territorial area	Persons or classes of persons	Cases or classes of cases or income or classes of income
(1)	(2)	(3)	(4)	(5)	(6)
1.	Additional Commissioner of Income-tax or Joint Commissioner of Income-tax, Range-32, Kolkata	Kolkata, West Bengal	In the State of West Bengal- (a) Areas being Postal Identification Number: 700 015, 700 016, 700 017;	(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);	(a) All cases of persons referred to in corresponding entries in items (a) and (b) of column (5) other than the cases falling under the jurisdiction of any other Income Tax Authority or other than those persons whose principal source of income is from Salary;
2	Additional Commissioner of Income-tax or Joint Commissioner of Income-tax, Range-33, Kolkata	Kolkata, West Bengal	In the State of West Bengal- (a) the city of Kolkata and the districts of Howrah, North 24 Parganas & South 24 Parganas;	(a) 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); (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 (b) of column (4);	(a) All cases of persons referred to in corresponding entry in item (a) of column (5) being individual of Chinese origin ; other than the cases falling under the jurisdiction of any other Income Tax Authority.
			In the State of West Bengal- (b) the city of Kolkata and the districts of Howrah, North 24 Parganas & South 24 Parganas;	(c) Persons other than companies deriving income from business or profession and residing within the territorial area mentioned in item (c) of column (4); (d) persons other than companies deriving	(b) All cases of persons referred to in corresponding entry in item (b) of column (5) other than the cases falling under the jurisdiction of any other Income Tax Authority being persons deriving income from execution of contracts in any project of Central or State Governments;
			In the State of West Bengal- (c) Areas being Postal Identification Number: 700013, 700014,		(c) All cases of persons referred to in corresponding entries in items (c) and (d) of column (5) other than the cases falling under the jurisdiction of any other Income Tax Authority or other than those persons whose principal source of income is from Salary;

			700020, 700 071, and 700 087;	income from business or profession and whose principal place of business is within the territorial area mentioned in item (c) of column (4);
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SCHEDULE-II

Jurisdiction of the Tax Recovery Officer-11, Kolkata

The Tax Recovery Officer-11, Kolkata will exercise all powers of Tax Recovery Officer entrusted under all the Direct Tax Acts in relation to all assessee carrying on business or profession or having principal place of business or profession within the jurisdiction of all the Assessing officers under the control of the Principal Commissioner/Commissioner of Income-tax, Kolkata-11, Kolkata or in respect of assessee residing or 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-11, Kolkata.

Dated : 3rd October, 2019

Sd/-

[Md. Mohsin Alam]

Pr. Commissioner of Income Tax-11, Kolkata.

Memo No. : PCIT-11/Kol/Jurisdiction/2019-20/5169-5190

Dated, Kolkata, the 3rd 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, Kolkata.
3. The Chief Commissioner of Income Tax, ReAC, Kolkata.
4. The Chief Commissioner of Income Tax (TDS), Kolkata.
5. The Director General of Income Tax (Inv.), 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 & Admn.), (Exemption), Kolkata.
8. The Commissioner of Income Tax (LTU), (Audit), (ITAT& Admn.), (International Taxation & Transfer Pricing), Judicial, Kolkata.
9. The Addl. CIT/JCIT, Range- 32 & 33, Kolkata.
10. The TRO-11, Kolkata.
11. PRO, Aayakar Bhawan, Kolkata.
12. Hindi Cell.
13. Guard File.



[Abhijit Nandi]

Income Tax Officer, Technical-11, Kolkata