

MOST URGENT

F. No. 279/Misc./M-44/2018-(ITJ)
Government of India
Ministry of Finance
Department of Revenue
Central Board Direct Taxes
Audit & Judicial Division

New Delhi, Dated: 16th April, 2018

To,
All Principal Chief Commissioners of Income-tax

Madam/Sir,

Subject: Notification in respect of assigning jurisdiction to Commissioner (Appeals) under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 {BM Act}-reg.

The Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 (BM Act) has been enacted to deal with the problem of Black money in the form of undisclosed foreign income and assets, and to provide for imposition of tax on such undisclosed foreign income and asset held outside India and for matters connected therewith or incidental thereto.

2. As per section 15 of the BM Act, any person aggrieved with the order passed by the Assessing Officer under the BM Act, may file an appeal to the Commissioner (Appeals). However, Commissioner (Appeals) under the BM Act have not yet been notified and the jurisdiction has also not been assigned to such Commissioner (Appeals).

3. Consequently, it has been decided by the Board that one of the Commissioner (Appeals) under the Income Tax Act, 1961 in each Pr. CCIT Region may be given jurisdiction over the cases assessed under the BM Act. Further, it is proposed that such Commissioner (Appeals) under the Income-tax Act, 1961 to be notified under the BM Act, 2015 may be stationed, as per the table below: -

S.No.	Pr. CCIT Region	Station of the CIT (A) to be notified as Commissioner (Appeals) under the BM Act, 2015
1.	Delhi	Delhi
2.	Mumbai	Mumbai
3.	NWR	Chandigarh
4.	Rajasthan	Jaipur
5.	UP East	Lucknow
6.	UP West and Uttarakhand	Kanpur

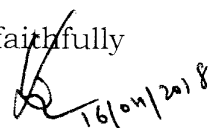
7.	Madhya Pradesh and Chattisgarh	Bhopal
8.	Bihar and Jharkhand	Patna
9.	West Bengal and Sikkim	Kolkata
10.	North Eastern Region	Guwahati
11.	Odisha	Bhubaneswar
12.	Andhra Pradesh and Telangana	Hyderabad
13.	Tamilnadu and Puducherry	Chennai
14.	Kerala	Kochi
15.	Karnataka and Goa	Bengaluru
16.	Pune	Pune
17.	Nagpur	Nagpur
18.	Gujarat	Ahmedabad
19.	International Taxation	Delhi

4. Accordingly, the undersigned is directed to request you to send a revised draft jurisdiction order of CIT (A) indicating the Span of Control (PCCIT/CCIT to whom CsIT(A) will report) of your Region after assigning the jurisdiction of cases of BM Act to one CIT(A) of your Region who will be stationed at the place mentioned above.

6. It is further requested that for the cases of International Taxation falling under BM Act, the same should be assigned to one CIT(A), who will be stationed at Delhi.

7. This issues with the approval of Member (A&J).

Yours faithfully


D.S. Rathi
DCIT (OSD) (ITJ)
CBDT

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Copy to :-Database Cell with a request to place the letter on IRS Officers online website.