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(केंद्रीय प्रत्यक्ष कर बोर्ड)

अधिसूचना

नई दिल्ली, 3 नवम्बर, 2014

(आयकर)

का.आ. 2813(अ).—आयकर अधिनियम, 1961 (1961 का 43) की धारा 118 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केंद्रीय प्रत्यक्ष कर बोर्ड एतद्वारा सरकारी राजपत्र में प्रकाशित भारत सरकार, वित्त मंत्रालय (राजस्व विभाग), (केंद्रीय प्रत्यक्ष कर बोर्ड) की अधिसूचना सं. का.आ. 359, दिनांक 30 मार्च, 1988 में दिनांक 15 नवम्बर, 2014 से निम्नलिखित संशोधन करता है:—

उक्त अधिसूचना में,—

(i) खंड (क) के लिए निम्नलिखित खंड प्रतिस्थापित किया जाएगा नामतः:

"(क) प्रधान महानिदेशक, आयकर, प्रधान मुख्य आयुक्त, आयकर महानिदेशक, आयकर (जांच), मुख्य आयुक्त, आयकर (केंद्रीय), महानिदेशक, आयकर (आई एंड सी आई) तथा मुख्य आयुक्त, आयकर (छूट) केंद्रीय प्रत्यक्ष कर बोर्ड के अधीनस्थ होंगे।

(ii) खंड (क) के बाद निम्नलिखित खंड अंतःस्थापित किया जाएगा, नामतः—

"(कक) महानिदेशक या मुख्य आयुक्त प्रधान महानिदेशक, आयकर या प्रधान मुख्य आयुक्त, आयकर के अधीनस्थ होंगे जिनके क्षेत्राधिकार के भीतर वे अपने कार्य करेंगे।"

(iii) खंड (ख) के लिए निम्नलिखित खंड प्रतिस्थापित किया जाएगा, नामतः:

"(ख) प्रधान निदेशक या निदेशक या प्रधान आयुक्त या आयुक्त या आयुक्त (अपील) प्रधान महानिदेशकों या महानिदेशकों या प्रधान मुख्य आयुक्तों या मुख्य आयुक्तों के अधीनस्थ होंगे जिनके क्षेत्राधिकार के अंतर्गत वे अपने कार्य करेंगे।

(iv) परंतुक के पश्चात् निम्नलिखित स्पष्टीकरण अंतः स्थापित किया जाएगा, नामतः—

"स्पष्टीकरण:—

इस अधिसूचना के प्रयोजन के लिए-

- (i) महानिदेशक, आयकर (जांच), मुख्य आयुक्त, आयकर (केंद्रीय) और महानिदेशक आयकर (आई तथा सी आई) मुख्य आयुक्त, आयकर (छ) कार्मिक और सतर्कता मामलों में संबंधित प्रादेशिक क्षेत्रों या क्षेत्र के प्रधान मुख्य आयुक्त, आयकर को रिपोर्ट करेंगे। "

यह अधिसूचना 15 नवम्बर, 2014 से प्रभावी होगी।

[अधिसूचना सं. 56/2014/फा.सं.187/30/2014-आयकर नि. I]

दीपशिखा शर्मा, निदेशक

टिप्पणी: भारत के राजपत्र (असाधारण) भाग-II, खंड 3, उपखंड (ii) में प्रकाशित दिनांक 30 मार्च, 1988 की मूल अधिसूचना सं. का.आ. 359 और का.आ. 229 दिनांक 21 मार्च, 1996 द्वारा बाद में संशोधित।

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
(INCOME-TAX)
NOTIFICATION

New Delhi, the 3rd November, 2014

S.O. 2813(E).---In exercise of the powers conferred by section 118 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following further amendments to the Notification of the Government of India, Ministry of Finance (Department of Revenue), (Central Board of Direct Taxes), number S.O. 359, dated the 30th March, 1988 published in the Gazette of India (Extraordinary), Part II, Section 3, sub-section (ii) with effect from 15th day of November, 2014, namely :—

In the said notification,—

- (i) for clause (a), the following clause shall be substituted, namely:—

“(a) Principal Directors General, Principal Chief Commissioners, Directors General of Income-tax (Investigation), Chief Commissioners of Income-tax (Central), Director General of Income-tax (I and CI) and Chief Commissioner of Income-tax (Exemption) shall be subordinate to the Central Board of Direct Taxes”;

- (ii) after clause (a), the following clause shall be inserted, namely:—

“(aa) Directors General or Chief Commissioners shall be subordinate to Principal Director Generals or Principal Chief Commissioners within whose jurisdiction they perform their functions”;

- (iii) for clause (b), the following clause shall be substituted, namely:—

“(b) Principal Directors or Directors or Principal Commissioners or Commissioners or Commissioners (Appeals) shall be subordinate to the Principal Directors General or Directors General or Principal Chief Commissioners or Chief Commissioners within whose jurisdiction they perform their functions;”

- (iv) after the proviso, the following explanation shall be inserted, namely:—

Note : Directors General of Income-tax (Investigation), Chief Commissioners of Income-tax (Central) and Director General of Income-tax (I and CI) and Chief Commissioner of Income-tax (Exemption) shall report to the Principal Chief Commissioner of Income-tax of the respective territorial areas or region for personnel and vigilance matters”.

[Notification No. 56/2014./F. No. 187/30/2014 (ITA. I)]

DEEPSHIKHA SHARMA, Director

Note :The Principal notification No. S.O. 359, dated the 30th March, 1988 was published in Part II, Section 3, Sub-section (ii) of the Gazette of India (Extraordinary), dated the 30th March, 1988 and subsequently amended *vide* S.O. 229(E), dated the 21st March, 1996.

अधिसूचना

नई दिल्ली, 3 नवम्बर, 2014

(आयकर)

का.आ. 2814(अ).—आयकर अधिनियम, 1961 (1961 का 43) की धारा 120 की उप-धारा (1) तथा (2) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए तथा भारत सरकार, केन्द्रीय प्रत्यक्ष कर बोर्ड की अधिसूचना सं. का.आ. 881 (अ) दिनांक 14 सितम्बर, 2001, जिसे दिनांक 14 सितम्बर, 2001 को भारत के राजपत्र, असाधारण के भाग II, खंड 3, उपखंड (ii) में प्रकाशित किया गया था, का अधिक्रमण करते हुए, ऐसे अधिक्रमण से पूर्व की गई तथा करने से लोप की गई बातों को छोड़कर, केन्द्रीय प्रत्यक्ष कर बोर्ड, एतद्वारा:-

- (क) निर्देश देता है कि एतश्मिन संलग्न अनुसूची के कालम (2) में विनिर्दिष्ट आयकर आयुक्त, जिनका मुख्यालय उक्त अनुसूची के कालम 3 में दी गई तत्संबंधी प्रविष्टि में विनिर्दिष्ट स्थान पर है उक्त अनुसूची के कालम (4) की तत्संबंधी प्रविष्टि में विनिर्दिष्ट भूक्षेत्र में तथा उक्त अनुसूची के कालम (5) में विनिर्दिष्ट व्यक्तियों या व्यक्तियों की श्रेणियों के सभी मामलों के संबंध में उक्त अनुसूची के कालम (6) में विनिर्दिष्ट सभी शक्तियों का प्रयोग तथा कार्यों का निर्वहन करेंगे।
- (ख) इस अधिसूचना में संदर्भित आयकर आयुक्तों को इस बात के लिए प्राधिकृत करता है कि वे अपने अधीनस्थ अपर आयकर आयुक्तों या संयुक्त आयकर आयुक्तों को लिखित में आदेश जारी करके शक्ति प्रदान कर सकते हैं कि वे उक्त अनुसूची के कालम (4) में दी गई तत्संबंधी प्रविष्टि में विनिर्दिष्ट भूक्षेत्र या व्यक्तियों या व्यक्तियों की श्रेणियों या आय या आय की श्रेणियों या मामलों या मामलों की श्रेणियों के बारे में अपर आयकर आयुक्त या संयुक्त आयकर आयुक्त की शक्तियों का प्रयोग और उनके कार्यों का निर्वहन कर सकते हैं।
- (ग) उक्त अधिसूचना के उपवाक्य (ख) में संदर्भित अपर आयकर आयुक्तों या संयुक्त आयकर आयुक्तों को इस बात के लिए प्राधिकृत करता है कि वे लिखित आदेश जारी करके अपने अधीनस्थ आकलन अधिकारी को उक्त ऐसे क्षेत्र या व्यक्तियों या व्यक्तियों की श्रेणियों या आय या आय की श्रेणियों या मामलों या मामलों की श्रेणियों के संबंध में अधिसूचना के उपवाक्य (ख) के अन्तर्गत प्राधिकृत अपर आयकर आयुक्तों या संयुक्त आयकर आयुक्तों की शक्तियों का प्रयोग और उनके कार्यों का निर्वहन कर सकते हैं।

अनुसूची

क्र. सं.	आयकर अधिकारियों का पदनाम	मुख्यालय	भौगोलिक क्षेत्र	व्यक्ति या व्यक्तियों की श्रेणी	शक्तियां एवं कार्य
1	2	3	4	5	6
1.	आयकर आयुक्त (अंतर्राष्ट्रीय कराधान)-1, दिल्ली	दिल्ली	(i) राष्ट्रीय राजधानी क्षेत्र, दिल्ली के भू-सीमा के भीतर आने वाले क्षेत्र (ii) राजस्थान राज्य की भौगोलिक सीमा के भीतर आने वाले क्षेत्र	1. कालम (4) के (i) में उल्लिखित भौगोलिक क्षेत्र के लिए निम्नलिखित व्यक्ति जिनका नाम 'ए' या 'बी' या 'सी' या 'डी' या 'ई' या 'एफ' या 'जी' से शुरू होता है और उसमें अंक, विशेष कैरेक्टर/ संकेत हों (क) आयकर अधिनियम, 1961 की धारा 2 की उपधारा (23क) के दृष्टिगत अनिवासी व्यक्ति जिसमें विदेशी कम्पनियां भी शामिल हैं और जिनका दोहरे कराधान परिहार्य करार के तहत लागू शर्तों के अनुसार स्थायी कारोबार हो या जिनका व्यापारिक संबंध हो या जिनके पास आय का ऐसा स्रोत हो जो भारत में प्राप्त होता हो या जो (i) माना जाता हो कि वह भारत में प्राप्त होता है (ii) कालम (4) में उल्लिखित क्षेत्र में भारत में अर्जित या उद्भूत हो या अर्जित या उद्भूत	(क) कालम (5) के मद 1(क) और 2(क) में उल्लिखित व्यक्तियों के संबंध में, आयकर अधिनियम, 1961 की धारा 194ड., 194छ, धारा 194छक की उप-धारा 2, 194छग, 194छघ, 195, 196क, 196ख, 196ग, 196घ और 197 के अन्तर्गत स्रोत पर कर कटौती के कार्य और शक्तियों समेत सभी कार्य और शक्तियां। (ख) कालम (5) के मद 1(ख), 1(ग), 1(घ), 1(ड.), 2(ख) 2(ग), 2(घ), और 2(ड.) में उल्लिखित व्यक्तियों के संबंध में अनिवासियों और विदेशी कम्पनियों को किए गए भुगतान से संबंधित आयकर अधिनियम, 1961 की धारा 194(ड.),

			<p>माना जाता हो।</p> <p>(ख) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से अर्जित आय से पृथक अन्य स्रोतों से आय अर्जित कर रहे हों और कालम (4) में उल्लिखित भौगोलिक क्षेत्र में निवास करते हैं।</p> <p>(ग) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से आय अर्जित कर रहे हो और जिनके व्यापार या व्यवसाय का मुख्य स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता हो।</p> <p>(घ) ऐसे व्यक्ति जो कम्पनी अधिनियम, 2013 के या कम्पनी अधिनियम, 1956 के अन्तर्गत पंजीकृत कम्पनी के रूप में हैं और इनका व्यापार का प्रधान स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता हो।</p> <p>(ङ.) अन्य कोई व्यक्ति जो कालम (4) में उल्लिखित भौगोलिक क्षेत्र के भीतर आयकर अधिनियम, 1961 के अध्याय-XVII या अध्याय-XVII-ख के अन्तर्गत स्रोत पर कर काटने के लिए जिम्मेदार है।</p> <p>2. कालम (4) के (ii) में</p> <p>(क) आयकर अधिनियम, 1961 की धारा 2 की उप-धारा (23क) के दृष्टिगत अनिवासी व्यक्ति जिसमें विदेशी कम्पनियां भी शामिल है और जिनका दोहरे कराधान परिहार्य करार के तहत लागू शर्तों के अनुसार स्थायी कारोबार हो या जिनका व्यापारिक संबंध हो या जिनके पास आय का ऐसा स्रोत हो जो भारत में प्राप्त होता हो या जो (i) माना जाता हो कि वह भारत में प्राप्त होता है (ii) कालम (4) में उल्लिखित क्षेत्र में भारत में अर्जित या उद्भूत हो या अर्जित या उद्भूत माना जाता हो।</p> <p>(ख) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से अर्जित आय से पृथक अन्य स्रोतों से आय अर्जित कर रहे हों और कालम (4) में उल्लिखित भौगोलिक क्षेत्र में निवास करते हैं।</p> <p>(ग) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से आय अर्जित कर रहे हो और जिनके व्यापार या व्यवसाय का मुख्य स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता है।</p> <p>(घ) ऐसे व्यक्ति जो कम्पनी अधिनियम, 2013 के या कम्पनी</p>	<p>194ठख, धारा 194ठखक की उपधारा 2, धारा 194ठग, 94ठघ, 195, 196क, 196ख, 196ग, 196घ और 197 के अन्तर्गत स्रोत पर कर कटौती से संबंधित सभी कार्य और शक्तियां</p>
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			<p>अधिनियम, 1956 के अन्तर्गत पंजीकृत कम्पनी के रूप में है और इनका व्यापार का प्रधान स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता हो।</p> <p>(ड.) अन्य कोई व्यक्ति जो कालम (4) में उल्लिखित भौगोलिक क्षेत्र के भीतर आयकर अधिनियम, 1961 के अध्याय-XVII या अध्याय-XVII-ख के अन्तर्गत स्रोत पर कर काटने के लिए जिम्मेदार है।</p>		
2.	आयकर आयुक्त (अंतर्राष्ट्रीय कराधान)-2, दिल्ली	दिल्ली	<p>(i) राष्ट्रीय राजधानी क्षेत्र, दिल्ली की भू-सीमा के भीतर आने वाले क्षेत्र</p> <p>(ii) हरियाणा, पंजाब, हिमाचल प्रदेश, जम्मू और कश्मीर राज्य तथा संघ राज्य क्षेत्र चण्डीगढ़ की भौगोलिक सीमा के भीतर आने वाले क्षेत्र</p>	<p>1. कालम (4) के (i) में उल्लिखित भौगोलिक क्षेत्र के लिए निम्नलिखित व्यक्ति जिनका नाम 'एच' या 'आई' या 'जे' या 'के' या 'एल' या 'एम' या 'एन' या 'ओ' या 'पी' से शुरू होता है और उसमें अंक, विशेष कैरेक्टर/ संकेत हो</p> <p>(क) आयकर अधिनियम, 1961 की धारा 2 की उपधारा (23क) के दृष्टिगत अनिवासी व्यक्ति जिसमें विदेशी कम्पनियां भी शामिल है और जिनका दोहरे कराधान परिहार्य करार के तहत लागू शर्तों के अनुसार स्थायी कारोबार हो या जिनका व्यापारिक संबंध हो या जिनके पास आय का ऐसा स्रोत हो जो (i) भारत में प्राप्त होता हो या जो माना जाता हो कि वह भारत में प्राप्त होता है (ii) कालम (4) में उल्लिखित क्षेत्र में भारत में अर्जित या उद्भूत हो या अर्जित या उद्भूत माना जाता हो।</p> <p>(ख) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से अर्जित आय से पृथक अन्य स्रोतों से आय अर्जित कर रहे हों और कालम (4) में उल्लिखित भौगोलिक क्षेत्र में निवास करते हैं।</p> <p>(ग) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से आय अर्जित कर रहे हो और जिनके व्यापार या व्यवसाय का मुख्य स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता है।</p> <p>(घ) ऐसे व्यक्ति जो कम्पनी अधिनियम, 2013 के या कम्पनी अधिनियम, 1956 के अन्तर्गत पंजीकृत कम्पनी के रूप में है और इनका व्यापार का प्रधान स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता हो।</p> <p>(ड.) अन्य कोई व्यक्ति जो कालम (4) में उल्लिखित भौगोलिक क्षेत्र के भीतर आयकर अधिनियम, 1961 के अध्याय-XVII या अध्याय-XVII-ख के अन्तर्गत स्रोत पर कर काटने के लिए जिम्मेदार है।</p>	<p>(क) कालम (5) के मद 1(क) और 2(क) में उल्लिखित व्यक्तियों के संबंध में, आयकर अधिनियम, 1961 की धारा 194ड., 194ठख, धारा 194ठखक की उप-धारा 2, धारा 194ठग, 194ठघ, 195, 196क, 196ख, 196ग, 196घ और 197 के अन्तर्गत स्रोत पर कर कटौती के कार्य और शक्तियों समेत सभी कार्य और शक्तियां।</p> <p>(ख) कालम (5) के मद 1(ख), 1(ग), 1(घ), 1(ड.), 2(ख) 2(ग), 2(घ), और 2(ड.) में उल्लिखित व्यक्तियों के संबंध में अनिवासियों और विदेशी कम्पनियों को किए गए भुगतान से संबंधित आयकर अधिनियम, 1961 की धारा 194(ड.), 194ठख, धारा 194ठखक की उप-धारा 2, धारा 194ठग, 94ठघ, 195, 196क, 196ख, 196ग, 196घ और 197 के अन्तर्गत स्रोत पर कर कटौती से संबंधित सभी कार्य और शक्तियां।</p>

				<p>2. कालम (4) के (ii) में</p> <p>(क) आयकर अधिनियम, 1961 की धारा 2 की उपधारा (23क) के दृष्टिगत अनिवासी व्यक्ति जिसमें विदेशी कम्पनियां भी शामिल हैं और जिनका दोहरे कराधान परिहार्य करार के तहत लागू शर्तों के अनुसार स्थायी कारोबार हो या जिनका व्यापारिक संबंध हो या जिनके पास आय का ऐसा स्रोत हो जो (i) भारत में प्राप्त होता हो या जो माना जाता हो कि वह भारत में प्राप्त होता है (ii) कालम (4) में उल्लिखित क्षेत्र में भारत में अर्जित या उद्भूत हो या अर्जित या उद्भूत माना जाता हो।</p> <p>(ख) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से अर्जित आय से पृथक अन्य स्रोतों से आय अर्जित कर रहे हों और कालम (4) में उल्लिखित भौगोलिक क्षेत्र में निवास करते हैं।</p> <p>(ग) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से आय अर्जित कर रहे हो और जिनके व्यापार या व्यवसाय का मुख्य स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता है।</p> <p>(घ) ऐसे व्यक्ति जो कम्पनी अधिनियम, 2013 के या कम्पनी अधिनियम, 1956 के अन्तर्गत पंजीकृत कम्पनी के रूप में हैं और इनका व्यापार का प्रधान स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता हो।</p> <p>(ड.) अन्य कोई व्यक्ति जो कालम (4) में उल्लिखित भौगोलिक क्षेत्र के भीतर आयकर अधिनियम, 1961 के अध्याय-XVII या अध्याय-XVII-ख के अन्तर्गत स्रोत पर कर काटने के लिए जिम्मेदार है।</p>	
3.	आयकर आयुक्त (अंतर्राष्ट्रीय कराधान)-3, दिल्ली	दिल्ली	<p>(i) राष्ट्रीय राजधानी क्षेत्र, दिल्ली के भू-सीमा के भीतर आने वाले क्षेत्र</p> <p>(ii) उत्तर प्रदेश और उत्तराखंड राज्य की भौगोलिक सीमा के भीतर आने वाले क्षेत्र</p>	<p>1. कालम (4) के (i) में उल्लिखित भौगोलिक क्षेत्र के लिए निम्नलिखित व्यक्ति जिनका नाम 'क्यू' या 'आर' या 'एस' या 'टी' या 'यू' या 'वी' या 'डब्ल्यू' या 'एक्स' या 'वाई' या 'जेड' से शुरू होता है और उसमें अंक, विशेष कैरेक्टर/संकेत हो</p> <p>(क) आयकर अधिनियम, 1961 की धारा 2 की उप-धारा (23क) के दृष्टिगत अनिवासी व्यक्ति जिसमें विदेशी कम्पनियां भी शामिल है और जिनका दोहरे कराधान परिहार्य करार के तहत लागू शर्तों के अनुसार स्थायी कारोबार हो या जिनका व्यापारिक</p>	<p>(क) कालम (5) के मद 1(क) और 2(क) में उल्लिखित व्यक्तियों के संबंध में, आयकर अधिनियम, 1961 की धारा 194ड., 194छ, धारा 194छक की उप-धारा 2 धारा 194छग, 194छघ, 195,196क, 196ख, 196ग, 196घ और 197 के अन्तर्गत स्रोत पर कर कटौती के कार्य और शक्तियों समेत सभी कार्य और शक्तियां।</p> <p>(ख) कालम (5) के मद 1(ख), 1(ग), 1(घ), 1(ड.), 2(ख) 2(ग), 2(घ), और 2(ड.) में</p>

			<p>संबंध हो या जिनके पास आय का ऐसा स्रोत हो जो (i) भारत में प्राप्त होता हो या जो माना जाता हो कि वह भारत में प्राप्त होता है (ii) कालम (4) में उल्लिखित क्षेत्र में भारत में अर्जित या उद्भूत हो या अर्जित या उद्भूत माना जाता हो।</p> <p>(ख) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से अर्जित आय से पृथक अन्य स्रोतों से आय अर्जित कर रहे हों और कालम (4) में उल्लिखित भौगोलिक क्षेत्र में निवास करते हैं।</p> <p>(ग) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से आय अर्जित कर रहे हो और जिनके व्यापार या व्यवसाय का मुख स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता है।</p> <p>(घ) ऐसे व्यक्ति जो कम्पनी अधिनियम, 2013 के या कम्पनी अधिनियम, 1956 के अन्तर्गत पंजीकृत कम्पनी के रूप में हैं और इनका व्यापार का प्रधान स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता हो।</p> <p>(ङ.) अन्य कोई व्यक्ति जो कालम (4) में उल्लिखित भौगोलिक क्षेत्र के भीतर आयकर अधिनियम, 1961 के अध्याय-XVII या अध्याय-XVII-ख के अन्तर्गत स्रोत पर कर काटने के लिए जिम्मेदार है।</p> <p>2. कालम (4) के (ii) में</p> <p>(क) आयकर अधिनियम, 1961 की धारा 2 की उपधारा (23क) के दृष्टिगत अनिवासी व्यक्ति जिसमें विदेशी कम्पनियां भी शामिल हैं और जिनका दोहरे कराधान परिहार्य करार के तहत लागू शर्तों के अनुसार स्थायी कारोबार हो या जिनका व्यापारिक संबंध हो या जिनके पास आय का ऐसा स्रोत हो जो (i) भारत में प्राप्त होता हो या जो माना जाता हो कि वह भारत में प्राप्त होता है (ii) कालम (4) में उल्लिखित क्षेत्र में भारत में अर्जित या उद्भूत हो या अर्जित या उद्भूत माना जाता हो।</p> <p>(ख) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से अर्जित आय से पृथक अन्य स्रोतों से आय अर्जित कर रहे हों और कालम (4) में उल्लिखित भौगोलिक क्षेत्र में निवास करते हैं।</p> <p>(ग) कम्पनियों से पृथक व्यक्ति जो</p>	<p>उल्लिखित व्यक्तियों के संबंध में अनिवासियों और विदेशी कम्पनियों को किए गए भुगतान से संबंधित आयकर अधिनियम, 1961 की धारा 194(ड.), 194ठख, धारा 194ठखक की उपधारा 2, धारा 194ठग, 94ठघ, 195, 196क, 196ख, 196ग, 196घ और 197 के अन्तर्गत स्रोत पर कर कटौती से संबंधित सभी कार्य और शक्तियां</p>
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				<p>व्यापार या व्यवसाय से आय अर्जित कर रहे हो और जिनके व्यापार या व्यवसाय का मुख स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता है।</p> <p>(घ) ऐसे व्यक्ति जो कम्पनी अधिनियम, 2013 के या कम्पनी अधिनियम, 1956 के अन्तर्गत पंजीकृत कम्पनी के रूप में हैं और इनका व्यापार का प्रधान स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता हो।</p> <p>(ड.) अन्य कोई व्यक्ति जो कालम (4) में उल्लिखित भौगोलिक क्षेत्र के भीतर आयकर अधिनियम, 1961 के अध्याय-XVII या अध्याय-XVII-ख के अन्तर्गत स्रोत पर कर काटने के लिए जिम्मेदार है।</p>	
4.	आयकर आयुक्त (अंतर्राष्ट्रीय कराधान एवं अन्तरण मूल्य निर्धारण), कोलकाता	कोलकाता	<p>पश्चिम बंगाल, झारखंड, बिहार, उड़ीसा, सिक्किम, असम, अरुणाचल प्रदेश, मेघालय, मणिपुर, मिजोरम, नागालैंड, त्रिपुरा राज्य तथा अंडमान और निकोबार संघ राज्य क्षेत्र की भौगोलिक सीमा के भीतर आने वाले क्षेत्र</p>	<p>कालम (4) में उल्लिखित भौगोलिक क्षेत्र के लिए निम्नलिखित व्यक्ति जिनका नाम 'ए' या 'बी' या 'सी' या 'डी' या 'ई' या 'एफ' या 'जी' से शुरू होता है और उसमें अंक, विशेष कैरेक्टर/संकेत हो</p> <p>(क) आयकर अधिनियम, 1961 की धारा 2 की उपधारा (23क) के दृष्टिगत अनिवासी व्यक्ति जिसमें विदेशी कम्पनियां भी शामिल हैं और जिनका दोहरे कराधान परिहार्य करार के तहत लागू शर्तों के अनुसार स्थायी कारोबार हो या जिनका व्यापारिक संबंध हो या जिनके पास आय का ऐसा स्रोत हो जो (i) भारत में प्राप्त होता हो या जो माना जाता हो कि वह भारत में प्राप्त होता है (ii) कालम (4) में उल्लिखित क्षेत्र में भारत में अर्जित या उद्भूत हो या अर्जित या उद्भूत माना जाता हो।</p> <p>(ख) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से अर्जित आय से पृथक अन्य स्रोतों से आय अर्जित कर रहे हों और कालम (4) में उल्लिखित भौगोलिक क्षेत्र में निवास करते हैं।</p> <p>(ग) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से आय अर्जित कर रहे हो और जिनके व्यापार या व्यवसाय का मुख स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता है।</p> <p>(घ) ऐसे व्यक्ति जो कम्पनी अधिनियम, 2013 के या कम्पनी अधिनियम, 1956 के अन्तर्गत पंजीकृत कम्पनी के रूप में हैं और इनका व्यापार का प्रधान स्थान कालम (4) में</p>	<p>(क) कालम (5) के मद 1(क) और 2(क) में उल्लिखित व्यक्तियों के संबंध में, आयकर अधिनियम, 1961 की धारा 194ड., 194छ 194छक की उपधारा (2), 194ठग, 194ठघ, 195, 196क, 196ख, 196ग, 196घ और 197 के अन्तर्गत स्रोत पर कर कटौती के कार्य और शक्तियों समेत सभी कार्य और शक्तियां।</p> <p>(ख) कालम (5) के मद 1(ख), 1(ग), 1(घ), 1(ड.), 2(ख) 2(ग), 2(घ), और 2(ड.) में उल्लिखित व्यक्तियों के संबंध में अनिवासियों और विदेशी कम्पनियों को किए गए भुगतान से संबंधित आयकर अधिनियम, 1961 की धारा 194(ड.), 194छख, 194छक की उपधारा (2), 194ठग, 94ठघ, 195, 196क, 196ख, 196ग, 196घ और 197 के अन्तर्गत स्रोत पर कर कटौती से संबंधित सभी कार्य और शक्तियां</p>

				उल्लिखित भौगोलिक क्षेत्र में आता हो। (ड.) अन्य कोई व्यक्ति जो कालम (4) में उल्लिखित भौगोलिक क्षेत्र के भीतर आयकर अधिनियम, 1961 के अध्याय-XVII या अध्याय-XVII-ख के अन्तर्गत स्रोत पर कर काटने के लिए जिम्मेदार है।	
5.	आयकर आयुक्त (अंतर्राष्ट्रीय कराधान)-1, मुम्बई	मुम्बई	वृहत मुम्बई महानगर पालिका तथा नवी मुम्बई महानगर पालिका के भू-सीमा के भीतर आने वाले क्षेत्र तथा महाराष्ट्र राज्य के थाणे और रायगड के भीतर आने वाले क्षेत्र	कालम (4) में उल्लिखित भौगोलिक क्षेत्र के लिए निम्नलिखित व्यक्ति जिनका नाम 'ए' या 'बी' से शुरू होता है और उसमें अंक, विशेष कैरेक्टर/संकेत हो (क) आयकर अधिनियम, 1961 की धारा 2 की उपधारा (23क) के दृष्टिगत अनिवासी व्यक्ति जिसमें विदेशी कम्पनियां भी शामिल है और जिनका दोहरे कराधान परिहार्य करार के तहत लागू शर्तों के अनुसार स्थायी कारोबार हो या जिनका व्यापारिक संबंध हो या जिनके पास आय का ऐसा स्रोत हो जो (i) भारत में प्राप्त होता हो या जो माना जाता हो कि वह भारत में प्राप्त होता है (ii) कालम (4) में उल्लिखित क्षेत्र में भारत में अर्जित या उद्भूत हो या अर्जित या उद्भूत माना जाता हो। (ख) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से अर्जित आय से पृथक अन्य स्रोतों से आय अर्जित कर रहे हों और कालम (4) में उल्लिखित भौगोलिक क्षेत्र में निवास करते है। (ग) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से आय अर्जित कर रहे हो और जिनके व्यापार या व्यवसाय का मुख स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता है। (घ) ऐसे व्यक्ति जो कम्पनी अधिनियम, 2013 के या कम्पनी अधिनियम, 1956 के अन्तर्गत पंजीकृत कम्पनी के रूप में है और इनका व्यापार का प्रधान स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता हो। (ड.) अन्य कोई व्यक्ति जो कालम (4) में उल्लिखित भौगोलिक क्षेत्र के भीतर आयकर अधिनियम, 1961 के अध्याय-XVII या अध्याय-XVII-ख के अन्तर्गत स्रोत पर कर काटने के लिए जिम्मेदार है	(क) कालम (5) के मद 1(क) और 2(क) में उल्लिखित व्यक्तियों के संबंध में, आयकर अधिनियम, 1961 की धारा 194ड., 194ठख, धारा 194ठखक की उपधारा 2, 194ठग, 194ठघ, 195, 196क, 196ख, 196ग, 196घ और 197 के अन्तर्गत स्रोत पर कर कटौती के कार्य और शक्तियों समेत सभी कार्य और शक्तियां। (ख) कालम (5) के मद 1(ख), 1(ग), 1(घ), 1(ड.), 2(ख) 2(ग), 2(घ), और 2(ड.) में उल्लिखित व्यक्तियों के संबंध में अनिवासियों और विदेशी कम्पनियों को किए गए भुगतान से संबंधित आयकर अधिनियम, 1961 की धारा 194(ड.), 194ठख, धारा 194ठखक की उपधारा 2, धारा 194ठग, 94ठघ, 195, 196क, 196ख, 196ग, 196घ और 197 के अन्तर्गत स्रोत पर कर कटौती से संबंधित सभी कार्य और शक्तियां
6.	आयकर आयुक्त (अंतर्राष्ट्रीय	मुम्बई	वृहत मुम्बई महानगर	कालम (4) में उल्लिखित भौगोलिक क्षेत्र के लिए निम्नलिखित व्यक्ति	(क) कालम (5) के मद 1(क) और 2(क) में उल्लिखित व्यक्तियों के

	कराधान)-2, मुम्बई		पालिका तथा नवी मुम्बई महानगर पालिका के भू-सीमा के भीतर आने वाले क्षेत्र तथा महाराष्ट्र राज्य के थाणे और रायगढ़ के भीतर आने वाले क्षेत्र	जिनका नाम 'सी' या 'डी' या 'ई' या 'एफ' या 'जी' या 'एच' या 'आई' से शुरू होता है (क) आयकर अधिनियम, 1961 की धारा 2 की उपधारा (23क) के दृष्टिगत अनिवासी व्यक्ति जिसमें विदेशी कम्पनियां भी शामिल है और जिनका दोहरे कराधान परिहार्य करार के तहत लागू शर्तों के अनुसार स्थायी कारोबार हो या जिनका व्यापारिक संबंध हो या जिनके पास आय का ऐसा स्रोत हो जो (i) भारत में प्राप्त होता हो या जो माना जाता हो कि वह भारत में प्राप्त होता है (ii) कालम (4) में उल्लिखित क्षेत्र में भारत में अर्जित या उद्भूत हो या अर्जित या उद्भूत माना जाता हो। (ख) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से अर्जित आय से पृथक अन्य स्रोतों से आय अर्जित कर रहे हों और कालम (4) में उल्लिखित भौगोलिक क्षेत्र में निवास करते हैं। (ग) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से आय अर्जित कर रहे हो और जिनके व्यापार या व्यवसाय का मुख स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता है। (घ) ऐसे व्यक्ति जो कम्पनी अधिनियम, 2013 के या कम्पनी अधिनियम, 1956 के अन्तर्गत पंजीकृत कम्पनी के रूप में हैं और इनका व्यापार का प्रधान स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता हो। (ड.) अन्य कोई व्यक्ति जो कालम (4) में उल्लिखित भौगोलिक क्षेत्र के भीतर आयकर अधिनियम, 1961 के अध्याय-XVII या अध्याय-XVII-ख के अन्तर्गत स्रोत पर कर काटने के लिए जिम्मेदार है।	संबंध में, आयकर अधिनियम, 1961 की धारा 194ड., 194ठख, धारा 194ठखक की उपधारा 2, 194ठग, 194ठघ, 195, 196क, 196ख, 196ग, 196घ और 197 के अन्तर्गत स्रोत पर कर कटौती के कार्य और शक्तियों समेत सभी कार्य और शक्तियां। (ख) कालम (5) के मद 1(ख), 1(ग), 1(घ), 1(ड.), 2(ख) 2(ग), 2(घ), और 2(ड.) में उल्लिखित व्यक्तियों के संबंध में अनिवासियों और विदेशी कम्पनियों को किए गए भुगतान से संबंधित आयकर अधिनियम, 1961 की धारा 194(ड.), 194ठख, धारा 194ठखक की उपधारा 2, धारा 194ठग, 94ठघ, 195, 196क, 196ख, 196ग, 196घ और 197 के अर्न्तगत स्रोत पर कर कटौती से संबंधित सभी कार्य और शक्तियां
7.	आयकर आयुक्त (अंतर्राष्ट्रीय कराधान)-3, मुम्बई	मुम्बई	वृहत मुम्बई महानगर पालिका तथा नवी मुम्बई महानगर पालिका के भू-सीमा के भीतर आने वाले क्षेत्र तथा महाराष्ट्र राज्य के थाणे और रायगढ़ के भीतर आने वाले क्षेत्र	कालम (4) में उल्लिखित भौगोलिक क्षेत्र के लिए निम्नलिखित व्यक्ति जिनका नाम 'जे' या 'के' या 'एल' या 'एम' या 'एन' या 'ओ' या 'पी' या 'क्यू' से शुरू होता है। (क) आयकर अधिनियम, 1961 की धारा 2 की उपधारा (23क) के दृष्टिगत अनिवासी व्यक्ति जिसमें विदेशी कम्पनियां भी शामिल है और जिनका दोहरे कराधान परिहार्य करार के तहत लागू शर्तों के अनुसार स्थायी कारोबार हो या जिनका व्यापारिक	(क) कालम (5) के मद 1(क) और 2(क) में उल्लिखित व्यक्तियों के संबंध में, आयकर अधिनियम, 1961 की धारा 194ड., 194ठख, धारा 194ठखक की उपधारा 2, 194ठग, 194ठघ, 195, 196क, 196ख, 196ग, 196घ और 197 के अन्तर्गत स्रोत पर कर कटौती के कार्य और शक्तियों समेत सभी कार्य और शक्तियां। (ख) कालम (5) के मद 1(ख),

				<p>संबंध हो या जिनके पास आय का ऐसा स्रोत हो जो (i) भारत में प्राप्त होता हो या जो माना जाता हो कि वह भारत में प्राप्त होता है (ii) कालम (4) में उल्लिखित क्षेत्र में भारत में अर्जित या उद्भूत हो या अर्जित या उद्भूत माना जाता हो।</p> <p>(ख) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से अर्जित आय से पृथक अन्य स्रोतों से आय अर्जित कर रहे हों और कालम (4) में उल्लिखित भौगोलिक क्षेत्र में निवास करते हैं।</p> <p>(ग) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से आय अर्जित कर रहे हो और जिनके व्यापार या व्यवसाय का मुख स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता है।</p> <p>(घ) ऐसे व्यक्ति जो कम्पनी अधिनियम, 2013 के या कम्पनी अधिनियम, 1956 के अन्तर्गत पंजीकृत कम्पनी के रूप में हैं और इनका व्यापार का प्रधान स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता हो।</p> <p>(ङ.) अन्य कोई व्यक्ति जो कालम (4) में उल्लिखित भौगोलिक क्षेत्र के भीतर आयकर अधिनियम, 1961 के अध्याय-XVII या अध्याय-XVII-ख के अन्तर्गत स्रोत पर कर काटने के लिए जिम्मेदार है।</p>	<p>1(ग), 1(घ), 1(ङ.), 2(ख) 2(ग), 2(घ), और 2(ङ.) में उल्लिखित व्यक्तियों के संबंध में अनिवासियों और विदेशी कम्पनियों को किए गए भुगतान से संबंधित आयकर अधिनियम, 1961 की धारा 194(ङ.), 194ठख, धारा 194ठखक की उपधारा 2, धारा 194ठग, 94ठघ, 195, 196क, 196ख, 196ग, 196घ और 197 के अन्तर्गत स्रोत पर कर कटौती से संबंधित सभी कार्य और शक्तियां</p>
8.	आयकर आयुक्त (अंतर्राष्ट्रीय कराधान)-4, मुम्बई	मुम्बई	<p>वृहत मुम्बई महानगर पालिका तथा नवी मुम्बई महानगर पालिका के भू-सीमा के भीतर आने वाले क्षेत्र तथा महाराष्ट्र राज्य के थाणे और रायगढ़ के भीतर आने वाले क्षेत्र</p>	<p>कालम (4) में उल्लिखित भौगोलिक क्षेत्र के लिए निम्नलिखित व्यक्ति जिनका नाम 'आर' या 'एस' या 'टी' या 'यू' या 'वी' या 'डब्ल्यू' या 'एक्स' या 'वाई' या 'जेड' से शुरू होता है और उसमें अंक, विशेष कैरेक्टर/ संकेत हो</p> <p>(क) आयकर अधिनियम, 1961 की धारा 2 की उपधारा (23क) के दृष्टिगत अनिवासी व्यक्ति जिसमें विदेशी कम्पनियां भी शामिल हैं और जिनका दोहरे कराधान परिहार्य करार के तहत लागू शर्तों के अनुसार स्थायी कारोबार हो या जिनका व्यापारिक संबंध हो या जिनके पास आय का ऐसा स्रोत हो जो (i) भारत में प्राप्त होता हो या जो माना जाता हो कि वह भारत में प्राप्त होता है (ii) कालम (4) में उल्लिखित क्षेत्र में भारत में अर्जित या उद्भूत हो या अर्जित या उद्भूत माना जाता हो।</p> <p>(ख) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से अर्जित आय से</p>	<p>(क) कालम (5) के मद 1(क) और 2(क) में उल्लिखित व्यक्तियों के संबंध में, आयकर अधिनियम, 1961 की धारा 194ङ., 194ठख, धारा 194ठखक की उपधारा 2, 194ठग, 194ठघ, 195, 196क, 196ख, 196ग, 196घ और 197 के अन्तर्गत स्रोत पर कर कटौती के कार्य और शक्तियों समेत सभी कार्य और शक्तियां।</p> <p>(ख) कालम (5) के मद 1(ख), 1(ग), 1(घ), 1(ङ.), 2(ख) 2(ग), 2(घ), और 2(ङ.) में उल्लिखित व्यक्तियों के संबंध में अनिवासियों और विदेशी कम्पनियों को किए गए भुगतान से संबंधित आयकर अधिनियम, 1961 की धारा 194(ङ.), 194ठख, धारा 194ठखक की उपधारा 2, धारा 194ठग, 94ठघ, 195, 196क, 196ख,</p>

				<p>पृथक अन्य स्रोतों से आय अर्जित कर रहे हों और कालम (4) में उल्लिखित भौगोलिक क्षेत्र में निवास करते हैं।</p> <p>(ग) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से आय अर्जित कर रहे हों और जिनके व्यापार या व्यवसाय का मुख स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता है।</p> <p>(घ) ऐसे व्यक्ति जो कम्पनी अधिनियम, 2013 के या कम्पनी अधिनियम, 1956 के अन्तर्गत पंजीकृत कम्पनी के रूप में हैं और इनका व्यापार का प्रधान स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता है।</p> <p>(ड.) अन्य कोई व्यक्ति जो कालम (4) में उल्लिखित भौगोलिक क्षेत्र के भीतर आयकर अधिनियम, 1961 के अध्याय-XVII या अध्याय-XVII-ख के अन्तर्गत स्रोत पर कर काटने के लिए जिम्मेदार है।</p>	<p>196ग, 196घ और 197 के अन्तर्गत स्रोत पर कर कटौती से संबंधित सभी कार्य और शक्तियां</p>
9.	आयकर आयुक्त (अंतर्राष्ट्रीय कराधान एवं अन्तरण मूल्य निर्धारण), अहमदाबाद	अहमदाबाद	गुजरात, मध्य प्रदेश, छत्तीसगढ़ तथा संघ शासित प्रदेश, दमन तथा द्वीव तथा दादर एवं नागर हवेली के भू-सीमा के भीतर आने वाले क्षेत्र	<p>कालम (4) में उल्लिखित भौगोलिक क्षेत्र के लिए</p> <p>(क) आयकर अधिनियम, 1961 की धारा 2 की उपधारा (23क) के दृष्टिगत अनिवासी व्यक्ति जिसमें विदेशी कम्पनियां भी शामिल हैं और जिनका दोहरे कराधान परिहार्य करार के तहत लागू शर्तों के अनुसार स्थायी कारोबार हो या जिनका व्यापारिक संबंध हो या जिनके पास आय का ऐसा स्रोत हो जो (i) भारत में प्राप्त होता हो या जो माना जाता हो कि वह भारत में प्राप्त होता है (ii) कालम (4) में उल्लिखित क्षेत्र में भारत में अर्जित या उद्भूत हो या अर्जित या उद्भूत माना जाता हो।</p> <p>(ख) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से अर्जित आय से पृथक अन्य स्रोतों से आय अर्जित कर रहे हों और कालम (4) में उल्लिखित भौगोलिक क्षेत्र में निवास करते हैं।</p> <p>(ग) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से आय अर्जित कर रहे हों और जिनके व्यापार या व्यवसाय का मुख स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता है।</p> <p>(घ) ऐसे व्यक्ति जो कम्पनी अधिनियम, 2013 के या कम्पनी अधिनियम, 1956 के अन्तर्गत पंजीकृत कम्पनी के रूप में हैं और इनका व्यापार का प्रधान स्थान कालम (4) में</p>	<p>(क) कालम (5) के मद 1(क) और 2(क) में उल्लिखित व्यक्तियों के संबंध में, आयकर अधिनियम, 1961 की धारा 194ड., 194छ, धारा 194छक की उपधारा 2, 194ठग, 194ठघ, 195, 196क, 196ख, 196ग, 196घ और 197 के अन्तर्गत स्रोत पर कर कटौती के कार्य और शक्तियों समेत सभी कार्य और शक्तियां।</p> <p>(ख) कालम (5) के मद 1(ख), 1(ग), 1(घ), 1(ड.), 2(ख) 2(ग), 2(घ), और 2(ड.) में उल्लिखित व्यक्तियों के संबंध में अनिवासियों और विदेशी कम्पनियों को किए गए भुगतान से संबंधित आयकर अधिनियम, 1961 की धारा 194(ड.), 194छ, धारा 194छक की उपधारा 2, धारा 194ठग, 94ठघ, 195, 196क, 196ख, 196ग, 196घ और 197 के अन्तर्गत स्रोत पर कर कटौती से संबंधित सभी कार्य और शक्तियां</p>

				उल्लिखित भौगोलिक क्षेत्र में आता हो। (ड.) अन्य कोई व्यक्ति जो कालम (4) में उल्लिखित भौगोलिक क्षेत्र के भीतर आयकर अधिनियम, 1961 के अध्याय-XVII या अध्याय-XVII-ख के अन्तर्गत स्रोत पर कर काटने के लिए जिम्मेदार है।	
10.	आयकर आयुक्त (अंतर्राष्ट्रीय कराधान एवं अन्तरण मूल्य निर्धारण), पुणे	पुणे	महाराष्ट्र राज्य में रायगढ तथा थाणे जिले तथा नवी मुम्बई महा नगर पालिका की भौगोलिक क्षेत्र में महाराष्ट्र राज्य के अतिरिक्त अन्य के भौगोलिक क्षेत्र में आने वाले क्षेत्र	कालम (4) में उल्लिखित भौगोलिक क्षेत्र के लिए (क) आयकर अधिनियम, 1961 की धारा 2 की उपधारा (23क) के दृष्टिगत अनिवासी व्यक्ति जिसमें विदेशी कम्पनियां भी शामिल है और जिनका दोहरे कराधान परिहार्य करार के तहत लागू शर्तों के अनुसार स्थायी कारोबार हो या जिनका व्यापारिक संबंध हो या जिनके पास आय का ऐसा स्रोत हो जो (i) भारत में प्राप्त होता हो या जो माना जाता हो कि वह भारत में प्राप्त होता है (ii) कालम (4) में उल्लिखित क्षेत्र में भारत में अर्जित या उद्भूत हो या अर्जित या उद्भूत माना जाता हो। (ख) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से अर्जित आय से पृथक अन्य स्रोतों से आय अर्जित कर रहे हों और कालम (4) में उल्लिखित भौगोलिक क्षेत्र में निवास करते है। (ग) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से आय अर्जित कर रहे हो और जिनके व्यापार या व्यवसाय का मुख स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता है। (घ) ऐसे व्यक्ति जो कम्पनी अधिनियम, 2013 के या कम्पनी अधिनियम, 1956 के अन्तर्गत पंजीकृत कम्पनी के रूप में है और इनका व्यापार का प्रधान स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता हो। (ड.) अन्य कोई व्यक्ति जो कालम (4) में उल्लिखित भौगोलिक क्षेत्र के भीतर आयकर अधिनियम, 1961 के अध्याय-XVII या अध्याय-XVII-ख के अन्तर्गत स्रोत पर कर काटने के लिए जिम्मेदार है।	(क) कालम (5) के मद 1(क) और 2(क) में उल्लिखित व्यक्तियों के संबंध में, आयकर अधिनियम, 1961 की धारा 194ड., 194छ, धारा 194छक की उपधारा 2, 194ठग, 194ठघ, 195, 196क, 196ख, 196ग, 196घ और 197 के अन्तर्गत स्रोत पर कर कटौती के कार्य और शक्तियों समेत सभी कार्य और शक्तियां। (ख) कालम (5) के मद 1(ख), 1(ग), 1(घ), 1(ड.), 2(ख) 2(ग), 2(घ), और 2(ड.) में उल्लिखित व्यक्तियों के संबंध में अनिवासियों और विदेशी कम्पनियों को किए गए भुगतान से संबंधित आयकर अधिनियम, 1961 की धारा 194(ड.), 194छ, धारा 194छक की उपधारा 2, धारा 194ठग, 194ठघ, 195, 196क, 196ख, 196ग, 196घ और 197 के अन्तर्गत स्रोत पर कर कटौती से संबंधित सभी कार्य और शक्तियां
11.	आयकर आयुक्त (अंतर्राष्ट्रीय कराधान), बंगलौर	बंगलौर	कर्नाटक, केरल, गोवा राज्यों तथा संघ शासित प्रदेश लक्षदीप के	कालम (4) में उल्लिखित भौगोलिक क्षेत्र के लिए व्यक्ति (क) आयकर अधिनियम, 1961 की धारा 2 की उपधारा (23क) के दृष्टिगत अनिवासी व्यक्ति जिसमें	(क) कालम (5) के मद 1(क) और 2(क) में उल्लिखित व्यक्तियों के संबंध में, आयकर अधिनियम, 1961 की धारा 194ड., 194छ, धारा 194छक की

			<p>माहे जिले की भौगोलिक सीमा के भीतर आने वाले क्षेत्र</p>	<p>विदेशी कम्पनियां भी शामिल है और जिनका दोहरे कराधान परिहार्य करार के तहत लागू शर्तों के अनुसार स्थायी कारोबार हो या जिनका व्यापारिक संबंध हो या जिनके पास आय का ऐसा स्रोत हो जो (i) भारत में प्राप्त होता हो या जो माना जाता हो कि वह भारत में प्राप्त होता है (ii) कालम (4) में उल्लिखित क्षेत्र में भारत में अर्जित या उद्भूत हो या अर्जित या उद्भूत माना जाता हो।</p> <p>(ख) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से अर्जित आय से पृथक अन्य स्रोतों से आय अर्जित कर रहे हों और कालम (4) में उल्लिखित भौगोलिक क्षेत्र में निवास करते हैं।</p> <p>(ग) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से आय अर्जित कर रहे हो और जिनके व्यापार या व्यवसाय का मुख स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता है।</p> <p>(घ) ऐसे व्यक्ति जो कम्पनी अधिनियम, 2013 के या कम्पनी अधिनियम, 1956 के अन्तर्गत पंजीकृत कम्पनी के रूप में हैं और इनका व्यापार का प्रधान स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता हो।</p> <p>(ड.) अन्य कोई व्यक्ति जो कालम (4) में उल्लिखित भौगोलिक क्षेत्र के भीतर आयकर अधिनियम, 1961 के अध्याय-XVII या अध्याय-XVII-ख के अन्तर्गत स्रोत पर कर काटने के लिए जिम्मेदार है।</p>	<p>उपधारा 2, 194ठग, 194ठघ, 195,196क, 196ख, 196ग, 196घ और 197 के अन्तर्गत स्रोत पर कर कटौती के कार्य और शक्तियों समेत सभी कार्य और शक्तियां।</p> <p>(ख) कालम (5) के मद 1(ख), 1(ग), 1(घ), 1(ड.), 2(ख) 2(ग), 2(घ), और 2(ड.) में उल्लिखित व्यक्तियों के संबंध में अनिवासियों और विदेशी कम्पनियों को किए गए भुगतान से संबंधित आयकर अधिनियम, 1961 की धारा 194(ड.), 194ठख, धारा 194ठखक की उपधारा 2, धारा 194ठग, 194ठघ, 195, 196क, 196ख, 196ग, 196घ और 197 के अन्तर्गत स्रोत पर कर कटौती से संबंधित सभी कार्य और शक्तियां।</p>
12.	आयकर आयुक्त (अंतर्राष्ट्रीय कराधान), चैन्नै	चैन्नै	<p>तमिलनाडु राज्य तथा पाडिचेरी के जिले एवं संघ शासित प्रदेश कारिकल के भू-सीमा के भीतर आने वाले क्षेत्र</p>	<p>कालम (4) में उल्लिखित भौगोलिक क्षेत्र के लिए</p> <p>(क) आयकर अधिनियम, 1961 की धारा 2 की उपधारा (23क) के दृष्टिगत अनिवासी व्यक्ति जिसमें विदेशी कम्पनियां भी शामिल है और जिनका दोहरे कराधान परिहार्य करार के तहत लागू शर्तों के अनुसार स्थायी कारोबार हो या जिनका व्यापारिक संबंध हो या जिनके पास आय का ऐसा स्रोत हो जो (1) भारत में प्राप्त होता हो या जो (ii) माना जाता हो कि वह भारत में प्राप्त होता है (ii) कालम (4) में उल्लिखित क्षेत्र में भारत में अर्जित या उद्भूत हो या अर्जित या उद्भूत माना जाता हो।</p> <p>(ख) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से अर्जित आय से</p>	<p>(क) कालम (5) के मद 1(क) और 2(क) में उल्लिखित व्यक्तियों के संबंध में, आयकर अधिनियम, 1961 की धारा 194ड., 194ठख, धारा 194ठखक की उपधारा 2, 194ठग, 194ठघ, 195,196क, 196ख, 196ग, 196घ और 197 के अन्तर्गत स्रोत पर कर कटौती के कार्य और शक्तियों समेत सभी कार्य और शक्तियां।</p> <p>(ख) कालम (5) के मद 1(ख), 1(ग), 1(घ), 1(ड.), 2(ख) 2(ग), 2(घ), और 2(ड.) में उल्लिखित व्यक्तियों के संबंध में अनिवासियों और विदेशी कम्पनियों को किए गए भुगतान से संबंधित आयकर अधिनियम,</p>

				<p>पृथक अन्य स्रोतों से आय अर्जित कर रहे हों और कालम (4) में उल्लिखित भौगोलिक क्षेत्र में निवास करते हैं।</p> <p>(ग) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से आय अर्जित कर रहे हों और जिनके व्यापार या व्यवसाय का मुख स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता है।</p> <p>(घ) ऐसे व्यक्ति जो कम्पनी अधिनियम, 2013 के या कम्पनी अधिनियम, 1956 के अन्तर्गत पंजीकृत कम्पनी के रूप में हैं और इनका व्यापार का प्रधान स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता हो।</p> <p>(ङ.) अन्य कोई व्यक्ति जो कालम (4) में उल्लिखित भौगोलिक क्षेत्र के भीतर आयकर अधिनियम, 1961 के अध्याय-XVII या अध्याय-XVII-ख के अन्तर्गत स्रोत पर कर काटने के लिए जिम्मेदार है।</p>	<p>1961 की धारा 194(ड.), 194ठख, धारा 194ठखक की उपधारा 2, धारा 194ठग, 94ठघ, 195, 196क, 196ख, 196ग, 196घ और 197 के अन्तर्गत स्रोत पर कर कटौती से संबंधित सभी कार्य और शक्तियां।</p>
13.	आयकर आयुक्त (अंतर्राष्ट्रीय कराधान एवं अन्तरण मूल्य निर्धारण), हैदराबाद	हैदराबाद	आंध्र प्रदेश तथा तेलगाना राज्य एवं यनम संघ शासित प्रदेश के जिलों के भू-सीमा के भीतर आने वाले क्षेत्र	<p>कालम (4) में उल्लिखित भौगोलिक क्षेत्र के लिए</p> <p>(क) आयकर अधिनियम, 1961 की धारा 2 की उपधारा (23क) के दृष्टिगत अनिवासी व्यक्ति जिसमें विदेशी कम्पनियां भी शामिल हैं और जिनका दोहरे कराधान परिहार्य करार के तहत लागू शर्तों के अनुसार स्थायी कारोबार हो या जिनका व्यापारिक संबंध हो या जिनके पास आय का ऐसा स्रोत हो जो (i) भारत में प्राप्त होता हो या जो माना जाता हो कि वह भारत में प्राप्त होता है (ii) कालम (4) में उल्लिखित क्षेत्र में भारत में अर्जित या उद्भूत हो या अर्जित या उद्भूत माना जाता हो।</p> <p>(ख) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से अर्जित आय से पृथक अन्य स्रोतों से आय अर्जित कर रहे हों और कालम (4) में उल्लिखित भौगोलिक क्षेत्र में निवास करते हैं।</p> <p>(ग) कम्पनियों से पृथक व्यक्ति जो व्यापार या व्यवसाय से आय अर्जित कर रहे हों और जिनके व्यापार या व्यवसाय का मुख स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता है।</p> <p>(घ) ऐसे व्यक्ति जो कम्पनी अधिनियम, 2013 के या कम्पनी अधिनियम, 1956 के अन्तर्गत पंजीकृत कम्पनी के रूप में हैं और इनका व्यापार</p>	<p>(क) कालम (5) के मद 1(क) और 2(क) में उल्लिखित व्यक्तियों के संबंध में, आयकर अधिनियम, 1961 की धारा 194ड., 194ठख, धारा 194ठखक की उपधारा 2, 194ठग, 194ठघ, 195, 196क, 196ख, 196ग, 196घ और 197 के अन्तर्गत स्रोत पर कर कटौती के कार्य और शक्तियों समेत सभी कार्य और शक्तियां।</p> <p>(ख) कालम (5) के मद 1(ख), 1(ग), 1(घ), 1(ङ.), 2(ख) 2(ग), 2(घ), और 2(ड.) में उल्लिखित व्यक्तियों के संबंध में अनिवासियों और विदेशी कम्पनियों को किए गए भुगतान से संबंधित आयकर अधिनियम, 1961 की धारा 194(ड.), 194ठख, धारा 194ठखक की उपधारा 2, धारा 194ठग, 94ठघ, 195, 196क, 196ख, 196ग, 196घ और 197 के अन्तर्गत स्रोत पर कर कटौती से संबंधित सभी कार्य और शक्तियां।</p>

				का प्रधान स्थान कालम (4) में उल्लिखित भौगोलिक क्षेत्र में आता हो। (ड.) अन्य कोई व्यक्ति जो कालम (4) में उल्लिखित भौगोलिक क्षेत्र के भीतर आयकर अधिनियम, 1961 के अध्याय-XVII या अध्याय-XVII-ख के अन्तर्गत स्रोत पर कर काटने के लिए जिम्मेदार है।	
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यह अधिसूचना 15 नवम्बर, 2014 से प्रभावी होगी।

[अधिसूचना सं. 57/2014/फा.सं.187/29/2014-आयकर नि. I]

दीपशिखा शर्मा, निदेशक

NOTIFICATION

New Delhi, Dated the 3rd November, 2014

(Income-tax)

S.O. 2814(E).—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 in supersession of the notification of the Government of India, Central Board of Direct Taxes number S.O. 881(E), dated the 14th September, 2001 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), dated the 14th September, 2001, except as respects things done or omitted to be done before such supersession, the Central Board of Direct Taxes hereby,—

- directs that the Commissioners of Income-tax specified in column (2) of the Schedule hereto annexed having their headquarters at the places specified in the corresponding entries in column(3) of the said Schedule, shall exercise such powers and perform such functions as specified in column (6) in respect of all cases of persons or classes of persons specified in column (5) in such territorial areas specified in the corresponding entries in column (4) of the said Schedule and in respect of all incomes or classes of income thereof;
- authorises the Commissioners of Income tax referred to in this notification, to issue orders in writing empowering the Additional Commissioners of Income tax or Joint Commissioners of Income tax, who are subordinate to them to exercise the powers and perform the functions of Additional Commissioners of Income tax or Joint Commissioner of Income tax, in respect of such territorial areas or of such persons or classes of persons or of such incomes or classes of income or of such cases or classes of cases specified in the corresponding entries in column (4) of the said Schedule;
- authorises the Additional Commissioners of Income tax or Joint Commissioners of Income tax referred to in clause (b) of this notification, to issue orders in writing for the exercise of the powers and performance of the functions by the Assessing Officer, who are subordinate to them, in respect of such specified area or persons or classes of persons or incomes or classes of income or cases or classes of cases, in respect of which such Additional Commissioners of Income-tax or Joint Commissioners of Income tax are authorised under clause (b) of this notification.

SCHEDULE

Sl. No.	Designation of Income tax Authorities	Headquarters	Territorial Area	Persons or class of persons	Powers and functions
(1)	(2)	(3)	(4)	(5)	(6)
1	Commissioner of Income-tax (International Taxation)-1, Delhi	Delhi	(i) Areas lying within the territorial limits of National Capital Territory of	1.For the territorial area mentioned at (i) in column (4), following persons having their names beginning with any of the alphabets 'A' or 'B' or 'C' or 'D' or 'E' or 'F' or 'G' and with	(a) All functions and powers including functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-

			Delhi; (ii) Areas lying within the territorial limits of State of Rajasthan	<p>numerals, special character/ symbol.</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub section (23A) of section 2 of the Income tax Act, 1961 and having a Permanent Establishment in terms of the applicable Double Tax Avoidance Agreement, in the areas mentioned in column(4) or having a Business Connection or having any source of income which (i) is received or deemed to be received in India; (ii) accrues or arises or deemed to accrue or arise in India in the areas mentioned in column(4)</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4),</p> <p>(c) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column(4),</p> <p>(d) 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 column (4);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income tax Act, 1961 within the territorial area mentioned in column(4)</p> <p>2.For the territorial area mentioned at (ii) in column(4)</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub-section (23A) of section 2 of the Income tax Act, 1961 and having a Permanent Establishment in terms of the applicable Double Tax Avoidance Agreement, in the areas mentioned in column(4) or having a Business Connection or having any source of income which (i) is received or deemed to be received in India; (ii) accrues or arises or deemed to accrue or arise in India in the areas mentioned in column(4)</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4),</p>	<p>section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 in respect of persons mentioned at items 1(a) and 2(a) of column (5).</p> <p>(b) All functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 on payments made to non-residents and foreign companies in respect of persons mentioned at items 1(b), 1(c), 1(d), 1(e), 2(b), 2(c), 2(d) and 2(e), of column (5).</p>

				<p>(c) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column(4),</p> <p>(d) 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 column (4);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income tax Act, 1961 within the territorial area mentioned in column(4)</p>	
2	Commissioner of Income-tax (International Taxation)-2, Delhi	Delhi	<p>(i) Areas lying within the territorial limits of National Capital Territory of Delhi;</p> <p>(ii) Areas lying within the territorial limits of States of Haryana, Punjab, Himachal Pradesh, Jammu and Kashmir and Union Territory of Chandigarh.</p>	<p>1.For the territorial area mentioned at (i) in column (4), following persons having their names beginning with any of the alphabets 'H' or 'I' or 'J' or 'K' or 'L' or 'M' or 'N' or 'O' or 'P'.</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub section (23A) of section 2 of the Income tax Act, 1961 and having a Permanent Establishment in terms of the applicable Double Tax Avoidance Agreement, in the areas mentioned in column(4) or having a Business Connection or having any source of income which (i) is received or deemed to be received in India; (ii) accrues or arises or deemed to accrue or arise in India in the areas mentioned in column(4)</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4),</p> <p>(c) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column(4),</p> <p>(d) 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 column (4);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income tax Act, 1961 within the territorial area mentioned in column(4)</p> <p>2.For the territorial area mentioned at (ii) in column(4)</p>	<p>(a) All functions and powers including functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 in respect of persons mentioned at items 1(a) and 2(a) of column (5).</p> <p>(b) All functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 on payments made to non-residents and foreign companies in respect of persons mentioned at items 1(b), 1(c), 1(d), 1(e), 2(b), 2(c), 2(d) and 2(e), of column (5).</p>

				<p>(a) persons being non-residents including foreign companies within the meaning of sub-section (23A) of section 2 of the Income Tax Act, 1961 and having a Permanent Establishment in terms of the applicable Double Tax Avoidance Agreement, in the areas mentioned in column(4) or having a business connection or having any source of income which (i) is received or deemed to be received in India; (ii) accrues or arises or deemed to accrue or arise in India in the areas mentioned in column(4);</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(c) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column(4);</p> <p>(d) 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 column (4);</p> <p>(e) any other person responsible for deducting Tax at source under Chapter XVII or Chapter XVII-B of the Income tax Act, 1961 within the territorial area mentioned in column(4).</p>	
3.	Commissioner of Income-tax (International Taxation)-3, Delhi	Delhi	<p>(i) Areas lying within the territorial limits of National Capital Territory of Delhi;</p> <p>(ii) Areas lying within the territorial limits of State of Uttar Pradesh and Uttarakhand</p>	<p>1.For the territorial area mentioned at (i) in column (4), following persons having their names beginning with any of the alphabets 'Q' or 'R' or 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z'.</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub-section (23A) of section 2 of the Income Tax Act, 1961 and having a Permanent Establishment in terms of the applicable Double Tax Avoidance Agreement, in the areas mentioned in column(4) or having a business connection or having any source of income which (i) is received or deemed to be received in India; (ii) accrues or arises or deemed to accrue or arise in India in the areas mentioned in column(4);</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p>	<p>(a) All functions and powers including functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 in respect of persons mentioned at items 1(a) and 2(a) of column (5).</p> <p>(b) All functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income Tax Act, 1961 on payments made to non-residents and foreign</p>

				<p>(c) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column(4);</p> <p>(d) 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 column (4);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income Tax Act, 1961 within the territorial area mentioned in column(4);</p> <p>2.For the territorial area mentioned at (ii) in column(4).</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub-section (23A) of section 2 of the Income Tax Act, 1961 and having a Permanent Establishment in terms of the applicable Double Tax Avoidance Agreement, in the areas mentioned in column(4) or having a Business Connection or having any source of income which (i) is received or deemed to be received in India; (ii) accrues or arises or deemed to accrue or arise in India in the areas mentioned in column(4);</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(c) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column(4);</p> <p>(d) 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 column (4);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income Tax Act, 1961 within the territorial area mentioned in column(4).</p>	<p>companies in respect of persons mentioned at items 1(b), 1(c), 1(d), 1(e), 2(b), 2(c), 2(d) and 2(e), of column (5).</p>
4.	Commissioner of Income-tax (International Taxation and Transfer Pricing)-Kolkata	Kolkata	Areas lying within the territorial limits of States of West Bengal, Jharkhand, Bihar, Odisha, Sikkim, Assam,	<p>For the territorial area mentioned in column(4).</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub-section (23A) of section 2 of the Income Tax Act, 1961 and having a Permanent Establishment</p>	<p>(a) All functions and powers including functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section</p>

			<p>Arunachal Pradesh, Meghalaya, Manipur, Mizoram, Nagaland, Tripura and Union Territory of Andaman and Nicobar Islands</p>	<p>in terms of the applicable Double Tax Avoidance Agreement, in the areas mentioned in column(4) or having a Business Connection or having any source of income which (i) is received or deemed to be received in India; (ii) accrues or arises or deemed to accrue or arise in India in the areas mentioned in column(4);</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(c) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column(4);</p> <p>(d) 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 column (4);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income Tax Act, 1961 within the territorial area mentioned in column(4).</p>	<p>194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income Tax Act, 1961 in respect of persons mentioned at items 1(a) and 2(a) of column (5).</p> <p>(b) All functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income Tax Act, 1961 on payments made to non-residents and foreign companies in respect of persons mentioned at items 1(b), 1(c), 1(d), 1(e), 2(b), 2(c), 2(d) and 2(e), of column (5).</p>
5.	Commissioner of Income-tax (International Taxation)-1, Mumbai	Mumbai	<p>Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.</p>	<p>For the territorial area mentioned in column (4), following persons having their names beginning with any of the alphabets 'A' or 'B' and with numerals, special character/ symbol.</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub-section (23A) of section 2 of the Income Tax Act, 1961 and having a Permanent Establishment in terms of the applicable Double Tax Avoidance Agreement, in the areas mentioned in column(4) or having a Business Connection or having any source of income which (i) is received or deemed to be received in India; (ii) accrues or arises or deemed to accrue or arise in India in the areas mentioned in column(4);</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(c) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column(4);</p> <p>(d) persons being companies registered</p>	<p>(a) All functions and powers including functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income Tax Act, 1961 in respect of persons mentioned at items 1(a) and 2(a) of column (5).</p> <p>(b) All functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income Tax Act, 1961 on payments made to non-residents and foreign companies in respect of persons mentioned at items 1(b), 1(c), 1(d), 1(e), 2(b), 2(c), 2(d) and</p>

				<p>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 column (4);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income Tax Act, 1961 within the territorial area mentioned in column(4).</p>	2(e), of column (5).
6.	Commissioner of Income-tax (International Taxation)-2, Mumbai	Mumbai	<p>Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.</p>	<p>For the territorial area mentioned in column (4), following persons having their names beginning with any of the alphabets 'C' or 'D' or 'E' or 'F' or 'G' or 'H' or 'I'.</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub-section (23A) of section 2 of the Income Tax Act, 1961 and having a Permanent Establishment in terms of the applicable Double Tax Avoidance Agreement, in the areas mentioned in column(4) or having a Business Connection or having any source of income which (i) is received or deemed to be received in India; (ii) accrues or arises or deemed to accrue or arise in India in the areas mentioned in column(4);</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(c) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column(4);</p> <p>(d) 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 column (4);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income Tax Act, 1961 within the territorial area mentioned in column(4).</p>	<p>(a) All functions and powers including functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 in respect of persons mentioned at items 1(a) and 2(a) of column (5).</p> <p>(b) All functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 on payments made to non-residents and foreign companies in respect of persons mentioned at items 1(b), 1(c), 1(d), 1(e), 2(b), 2(c), 2(d) and 2(e), of column (5).</p>
7.	Commissioner of Income-tax (International Taxation)-3, Mumbai	Mumbai	<p>Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in</p>	<p>For the territorial area mentioned in column (4), following persons having their names beginning with any of the alphabets 'J' or 'K' or 'L' or 'M' or 'N' or 'O' or 'P' or 'Q'.</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub-section (23A) of section 2 of the Income Tax Act, 1961 and having a Permanent Establishment in terms of the</p>	<p>(a) All functions and powers including functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 in respect</p>

			the state of Maharashtra.	<p>applicable Double Tax Avoidance Agreement, in the areas mentioned in column(4) or having a Business Connection or having any source of income which (i) is received or deemed to be received in India; (ii) accrues or arises or deemed to accrue or arise in India in the areas mentioned in column(4);</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(c) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column(4);</p> <p>(d) 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 column (4);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income Tax Act, 1961 within the territorial area mentioned in column(4).</p>	<p>of persons mentioned at items 1(a) and 2(a) of column (5).</p> <p>(b) All functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 on payments made to non-residents and foreign companies in respect of persons mentioned at items 1(b), 1(c), 1(d), 1(e), 2(b), 2(c), 2(d) and 2(e), of column (5).</p>
8.	Commissioner of Income-tax (International Taxation)-4, Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	<p>For the territorial area mentioned in column (4), following persons having their names beginning with any of the alphabets 'R' or 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z' and numerals, special character/ symbol.</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub-section (23A) of section 2 of the Income tax Act, 1961 and having a Permanent Establishment in terms of the applicable Double Tax Avoidance Agreement, in the areas mentioned in column(4) or having a Business Connection or having any source of income which (i) is received or deemed to be received in India; (ii) accrues or arises or deemed to accrue or arise in India in the areas mentioned in column(4);</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(c) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column(4);</p>	<p>(a) All functions and powers including functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 in respect of persons mentioned at items 1(a) and 2(a) of column (5).</p> <p>(b) All functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 on payments made to non-residents and foreign companies in respect of persons mentioned at items 1(b), 1(c), 1(d), 1(e), 2(b), 2(c), 2(d) and 2(e), of column (5).</p>

				<p>(d) 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 column (4);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income Tax Act, 1961 within the territorial area mentioned in column(4).</p>	2(e), of column (5).
9.	Commissioner of Income-tax (International Taxation and Transfer Pricing)- Ahmedabad	Ahmedabad	Areas lying within the territorial limits of States of Gujarat, Madhya Pradesh, Chhattisgarh and Union Territories of Daman and Diu and Dadra & Nagar Haveli.	<p>For the territorial area mentioned in column(4).</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub-section (23A) of section 2 of the Income Tax Act, 1961 and having a Permanent Establishment in terms of the applicable Double Tax Avoidance Agreement, in the areas mentioned in column(4) or having a Business Connection or having any source of income which (i) is received or deemed to be received in India; (ii) accrues or arises or deemed to accrue or arise in India in the areas mentioned in column(4);</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(c) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column(4);</p> <p>(d) 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 column (4);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income Tax Act, 1961 within the territorial area mentioned in column(4).</p>	<p>(a) All functions and powers including functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 in respect of persons mentioned at items 1(a) and 2(a) of column (5).</p> <p>(b) All functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income Tax Act, 1961 on payments made to non-residents and foreign companies in respect of persons mentioned at items 1(b), 1(c), 1(d), 1(e), 2(b), 2(c), 2(d) and 2(e), of column (5).</p>
10	Commissioner of Income-tax (International Taxation and Transfer Pricing)- Pune	Pune	Areas lying within the territorial limits of State of Maharashtra other than areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and	<p>For the territorial area mentioned in column(4).</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub section (23A) of section 2 of the Income Tax Act, 1961 and having a Permanent Establishment in terms of the applicable Double Tax Avoidance Agreement, in the areas mentioned in column(4) or having a Business Connection or having any source of income which (i) is received</p>	(a) All functions and powers including functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 in respect of persons mentioned at

			Districts of Thane and Raigarh in the state of Maharashtra.	<p>or deemed to be received in India; (ii) accrues or arises or deemed to accrue or arise in India in the areas mentioned in column(4)</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4),</p> <p>(c) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column(4),</p> <p>(d) 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 column (4);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income tax Act, 1961 within the territorial area mentioned in column(4)</p>	<p>items 1(a) and 2(a) of column (5).</p> <p>(b) All functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 on payments made to non-residents and foreign companies in respect of persons mentioned at items 1(b), 1(c), 1(d), 1(e), 2(b), 2(c), 2(d) and 2(e), of column (5).</p>
11.	Commissioner of Income-tax (International Taxation), Bangalore	Bangalore	Areas lying within the territorial limits of States of Karnataka, Kerala, Goa and District of Mahe in the Union Territory of Lakshadweep	<p>For the territorial area mentioned in column(4)</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub section (23A) of section 2 of the Income tax Act, 1961 and having a Permanent Establishment in terms of the applicable Double Tax Avoidance Agreement, in the areas mentioned in column(4) or having a Business Connection or having any source of income which (i) is received or deemed to be received in India; (ii) accrues or arises or deemed to accrue or arise in India in the areas mentioned in column(4)</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4),</p> <p>(c) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column(4),</p> <p>(d) 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 column (4);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of</p>	<p>(a) All functions and powers including functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 in respect of persons mentioned at items 1(a) and 2(a) of column (5).</p> <p>(b) All functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 on payments made to non-residents and foreign companies in respect of persons mentioned at items 1(b), 1(c), 1(d), 1(e), 2(b), 2(c), 2(d) and 2(e), of column (5).</p>

				the Income tax Act, 1961 within the territorial area mentioned in column (4)	
12.	Commissioner of Income-tax (International Taxation), Chennai	Chennai	Areas lying within the territorial limits of state of Tamil Nadu and districts of Pondicherry and Karaikal in the Union Territory of Puducherry	<p>For the territorial area mentioned in column (4)</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub section (23A) of section 2 of the Income tax Act, 1961 and having a Permanent Establishment in terms of the applicable Double Tax Avoidance Agreement, in the areas mentioned in column(4) or having a Business Connection or having any source of income which (i) is received or deemed to be received in India; (ii) accrues or arises or deemed to accrue or arise in India in the areas mentioned in column(4)</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4),</p> <p>(c) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column(4),</p> <p>(d) 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 column (4);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income tax Act, 1961 within the territorial area mentioned in column(4)</p>	<p>(a) All functions and powers including functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 in respect of persons mentioned at items 1(a) and 2(a) of column (5).</p> <p>(b) All functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 on payments made to non-residents and foreign companies in respect of persons mentioned at items 1(b), 1(c), 1(d), 1(e), 2(b), 2(c), 2(d) and 2(e), of column (5).</p>
13.	Commissioner of Income-tax (International Taxation and Transfer Pricing)-Hyderabad	Hyderabad	Areas lying within the territorial limits of states of Andhra Pradesh and Telangana and district of Yanam in the Union Territory of Puducherry	<p>For the territorial area mentioned in column(4)</p> <p>(a) persons being non-residents including foreign companies within the meaning of sub section (23A) of section 2 of the Income tax Act, 1961 and having a Permanent Establishment in terms of the applicable Double Tax Avoidance Agreement, in the areas mentioned in column(4) or having a Business Connection or having any source of income which (i) is received or deemed to be received in India; (ii) accrues or arises or deemed to accrue or arise in India in the areas mentioned in column(4)</p> <p>(b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4),</p>	<p>(a) All functions and powers including functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 in respect of persons mentioned at items 1(a) and 2(a) of column (5).</p> <p>(b) All functions and powers relating to Tax Deduction at source under sections 194E, 194LB, sub-section (2) of</p>

				<p>(c) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column(4),</p> <p>(d) 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 column (4);</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income tax Act, 1961 within the territorial area mentioned in column(4).</p>	<p>section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 on payments made to non-residents and foreign companies in respect of persons mentioned at items 1(b), 1(c), 1(d), 1(e), 2(b), 2(c), 2(d) and 2(e), of column (5).</p>
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2. This notification shall come into force with effect from the 15th day of November, 2014.

[Notification No. 57/2014./F. No. 187/29/2014 (ITA. I)]

DEEPSHIKHA SHARMA, Director

अधिसूचना

नई दिल्ली, 3 नवम्बर, 2014

(आयकर)

का.आ. 2815(अ).—आयकर अधिनियम, 1961 (1961 का 43) की धारा 120 की उपधारा (1) एवं (2) की शक्तियों का प्रयोग करते हुए, केन्द्रीय प्रत्यक्ष कर बोर्ड एतद्वारा यह निदेश देता है कि:—

(क) संलग्न अनुसूची के स्तम्भ (2) में विनिर्दिष्ट आयकर आयुक्त, जिनके मुख्यालय उक्त अनुसूची के स्तम्भ (3) में तदनुसूची प्रविष्टियों में विनिर्दिष्ट स्थानों पर हैं, उक्त अनुसूची के तत्संबंधी स्तम्भ (4) में विनिर्दिष्ट अपर/संयुक्त आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी) और उप/सहायक आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी) प्रादेशिक क्षेत्रों या ऐसे व्यक्तियों या व्यक्तियों के वर्ग के संबंध में अपनी शक्तियों का प्रयोग करेंगे और कार्यों का निष्पादन करेंगे, जिसमें उनका क्षेत्राधिकार निहित है।

"अनुसूची"

क्र.सं.	आयकर प्राधिकारियों का पदनाम	मुख्यालय	अंतरण मूल्य निर्धारण अधिकारी
1	2	3	4
1.	आयकर आयुक्त (अंतरण मूल्य निर्धारण)-1, दिल्ली	दिल्ली	अपर/संयुक्त आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-1(1), दिल्ली
			उप आयुक्त अथवा सहायक आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-1(1)(1), दिल्ली
			उप आयुक्त अथवा सहायक आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-1(1)(2), दिल्ली
			अपर/संयुक्त आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-1(2), दिल्ली
			उप आयुक्त अथवा सहायक आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-1(2)(1), दिल्ली
			उप आयुक्त अथवा सहायक आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-1(2)(2), दिल्ली
			अपर/संयुक्त आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-1(3), दिल्ली

			उप आयुक्त अथवा सहायक आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-2(3)(1), कोच्चि
			उप आयुक्त अथवा सहायक आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-2(3)(2), कोच्चि
13.	आयकर आयुक्त (अंतरण मूल्य निर्धारण), चेन्नई	चेन्नई	अपर/संयुक्त आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-1, चेन्नई
			उप आयुक्त अथवा सहायक आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-1(1), चेन्नई
			उप आयुक्त अथवा सहायक आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-1(2), चेन्नई
			अपर/संयुक्त आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-2, चेन्नई
			उप आयुक्त अथवा सहायक आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-2(1), चेन्नई
			उप आयुक्त अथवा सहायक आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-3(1), चेन्नई
			अपर/संयुक्त आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-3, चेन्नई
			उप आयुक्त अथवा सहायक आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-3(1), चेन्नई
			उप आयुक्त अथवा सहायक आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-3(2), चेन्नई
14.	आयकर आयुक्त (अंतरण मूल्य निर्धारण), हैदराबाद	हैदराबाद	अपर/संयुक्त आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-, हैदराबाद
			उप आयुक्त अथवा सहायक आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-1, हैदराबाद
			उप आयुक्त अथवा सहायक आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-2, हैदराबाद
			उप आयुक्त अथवा सहायक आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-3, हैदराबाद

यह अधिसूचना 15 नवम्बर, 2014 से प्रभावी होगी।

[अधिसूचना सं. 58/2014 फा.सं.187/29/2014(आईटीए-1)]

दीपशिखा शर्मा, निदेशक

NOTIFICATION

New Delhi, the 3rd November, 2014

(Income -tax)

S.O. 2815(E).—In exercise of the powers conferred by sub-sections (1) and (2) of section 120 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby directs that,—

- (a) the Commissioners of Income-tax specified in column (2) of the Schedule hereto annexed, having their headquarters at the places specified in the corresponding entries in column (3) of the said Schedule, shall exercise the powers and perform the functions in respect of territorial areas or of such persons or class of persons in respect of which the Additional/Joint Commissioners of Income-tax (Transfer Pricing Officers) and Deputy/Assistant Commissioners of Income-tax (Transfer Pricing Officers) specified in the corresponding column (4) of the said Schedule having jurisdiction vested in them.

"SCHEDULE"

S. No.	Designation of Income-tax Authorities	Headquarters	Transfer Pricing Officers
(1)	(2)	(3)	(4)
1	Commissioner of Income-tax (Transfer Pricing)-1, Delhi	Delhi	Additional/Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(1), Delhi
			Deputy/Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 1(1)(1), Delhi
			Deputy Commissioner or Assistant Commissioner of Income-tax (Transfer Pricing Officer) -1(1)(2), Delhi
			Additional/Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(2), Delhi
			Deputy/Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 1(2)(1), Delhi
			Deputy Commissioner or Assistant Commissioner of Income-tax (Transfer Pricing Officer) -1(2)(2), Delhi
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(3), Delhi
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 1(3)(1), Delhi
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 1(3)(2), Delhi
2	Commissioner of Income-tax (Transfer Pricing)-2, Delhi	Delhi	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Delhi
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 2(1)(1), Delhi
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 2(1)(2), Delhi
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(2), Delhi
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 2(2)(1), Delhi
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 2(2)(2), Delhi
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(3), Delhi
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 2(3)(1), Delhi
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 2(3)(2), Delhi
3	Commissioner of Income-tax (Transfer Pricing)-3, Delhi	Delhi	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-3(1), Delhi
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 3(1)(1), Delhi
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 3(1)(2), Delhi
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-3(2), Delhi

			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 3(2)(1), Delhi
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 3(2)(2), Delhi
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-3(3), Delhi
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 3(3)(1), Delhi
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 3(3)(2), Delhi
4	Commissioner of Income-tax (International Taxation and Transfer Pricing), Kolkata	Kolkata	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer), Kolkata
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 1, Kolkata
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 2, Kolkata
5	Commissioner of Income-tax (Transfer Pricing)-1, Mumbai	Mumbai	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 1(1), Mumbai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(1), Mumbai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(2), Mumbai
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 1(2), Mumbai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2)(1), Mumbai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2)(2), Mumbai
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 1(3), Mumbai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(3)(1), Mumbai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(3)(2), Mumbai
6	Commissioner of Income-tax (Transfer Pricing)-2, Mumbai	Mumbai	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 2(1), Mumbai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1)(1), Mumbai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1)(2), Mumbai
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 2(2), Mumbai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2)(1), Mumbai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2)(2), Mumbai
			Additional/ Joint Commissioner of Income-tax

			(Transfer Pricing Officer)- 2(3), Mumbai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(3)(1), Mumbai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(3)(2), Mumbai
7	Commissioner of Income-tax (Transfer Pricing)-3, Mumbai	Mumbai	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 3(1), Mumbai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(1)(1), Mumbai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(1)(2), Mumbai
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 3(2), Mumbai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(2)(1), Mumbai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(2)(2), Mumbai
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 3(3), Mumbai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(3)(1), Mumbai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(3)(2), Mumbai
8	Commissioner of Income-tax (Transfer Pricing)-4, Mumbai	Mumbai	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 4(1), Mumbai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(1)(1), Mumbai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(1)(2), Mumbai
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 4(2), Mumbai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(2)(1), Mumbai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(2)(2), Mumbai
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 4(3), Mumbai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(3)(1), Mumbai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(3)(2), Mumbai
9	Commissioner of Income-tax (International Taxation and Transfer Pricing), Pune	Pune	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1, Pune
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1), Pune
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2), Pune

			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2, Pune
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Pune
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2), Pune
10	Commissioner of Income-tax (International Taxation and Transfer Pricing), Ahmedabad	Ahmedabad	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer), Ahmedabad
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1, Ahmedabad
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2, Ahmedabad
11	Commissioner of Income-tax (Transfer Pricing)-1, Bangalore	Bangalore	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(1), Bangalore
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(1), Bangalore
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(2), Bangalore
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(2), Bangalore
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2)(1), Bangalore
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2)(2), Bangalore
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(3), Bangalore
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(3)(1), Bangalore
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(3)(2), Bangalore
12	Commissioner of Income-tax (Transfer Pricing)-2, Bangalore	Bangalore	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Bangalore
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1)(1), Bangalore
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1)(2), Bangalore
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2 (2), Bangalore
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2)(1), Bangalore
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2)(2), Bangalore
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(3), Kochi
			Deputy/ Assistant Commissioner of Income-tax (Transfer

			Pricing Officer)-2(3)(1), Kochi
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(3)(2), Kochi
13	Commissioner of Income-tax (Transfer Pricing), Chennai	Chennai	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1, Chennai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1), Chennai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2), Chennai
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2, Chennai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Chennai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Chennai
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-3, Chennai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(1), Chennai
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(2), Chennai
14	Commissioner of Income-tax (International Taxation and Transfer Pricing), Hyderabad	Hyderabad	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer), Hyderabad
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1, Hyderabad
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2, Hyderabad
			Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3, Hyderabad

2. This notification shall come into force with effect from the 15th day of November, 2014.

[Notification No. 58 /2014/F. No.187/29/2014 (ITA.I)]

DEEPSHIKHA SHARMA, Director

अधिसूचना

नई दिल्ली, 3 नवम्बर, 2014

(आय-कर)

का.आ. 2816(अ).—आयकर अधिनियम, 1961 (1961का 43) की धारा 120 की उपधारा (1) तथा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए तथा भारत के राजपत्र, असाधारण के भाग-II, खंड 3, उपखंड (ii) दिनांक 9 सितंबर, 2004 में प्रकाशित भारत सरकार, केन्द्रीय प्रत्यक्ष कर बोर्ड की अधिसूचना सं. का.आ. 994 (अ) दिनांक 9 सितंबर, 2014 का अधिक्रमण करते हुए, ऐसे अधिक्रमण से पूर्व की गई अथवा न की गई वस्तुओं को छोड़कर, केन्द्रीय प्रत्यक्ष कर बोर्ड एतद्वारा निदेश देता है कि स्तंभ (2) में उल्लिखित अंतरण मूल्य निर्धारण अधिकारी जिनके मुख्यालय संतंभ (3) में उल्लिखित है, निम्नलिखित अनुसूची के संतंभ (4) में तदनुसूची प्रविष्टियों में विनिर्दिष्ट ऐसे प्रादेशिक क्षेत्रों अथवा स्तंभ (5) में उल्लिखित ऐसे व्यक्तियों अथवा व्यक्तियों के वर्ग के संबंध में इस अधिनियम की धारा 92 ग तथा 92 घ के प्रयोजनार्थ धारा 92 गक में यथा उल्लिखित अंतरण मूल्य निर्धारण अधिकारियों की शक्तियों का प्रयोग करेंगे तथा कार्यों का निष्पादन करेंगे :

	अधिकारी) -2 (2) (1), दिल्ली		के भीतर आने वाले क्षेत्र	(4) में दर्शाए गए प्रादेशिक क्षेत्र में हैं तथा जिनके नाम वर्णमाला 'जी' अथवा 'एच' अथवा 'आई' अथवा 'जे' अथवा 'के' अथवा 'एल' अथवा 'एम' अथवा 'एन' में से किसी एक से शुरू होते हैं, के अधिकार क्षेत्र के भीतर कर निर्धारिती हैं अथवा कर निर्धारण योग्य हैं।
			राजस्थान राज्य की प्रादेशिक क्षेत्र की सीमाओं के भीतर आने वाले क्षेत्र	व्यक्तियों अथवा व्यक्तियों का वर्ग जो कर निर्धारण अधिकारी जिनके कार्यालय स्तम्भ (4) में दर्शाए गए प्रादेशिक क्षेत्र में हैं, के अधिकार क्षेत्र के भीतर कर निर्धारिती हैं अथवा कर निर्धारण योग्य हैं।
15.	उप/सहायक आयकर आयुक्त (मूल्य निर्धारण अधिकारी) -2 (2) (2), दिल्ली	दिल्ली	राष्ट्रीय राजधानी क्षेत्र, दिल्ली की प्रादेशिक क्षेत्र की सीमाओं के भीतर आने वाले क्षेत्र	व्यक्तियों अथवा व्यक्तियों का वर्ग जो कर निर्धारण अधिकारी जिनके कार्यालय स्तम्भ (4) में दर्शाए गए प्रादेशिक क्षेत्र में हैं तथा जिनके नाम वर्णमाला 'जी' अथवा 'एच' अथवा 'आई' अथवा 'जे' अथवा 'के' अथवा 'एल' अथवा 'एम' अथवा 'एन' में से किसी एक से शुरू होते हैं, के अधिकार क्षेत्र के भीतर कर निर्धारिती हैं अथवा कर निर्धारण योग्य हैं।
			राजस्थान राज्य की प्रादेशिक क्षेत्र की सीमाओं के भीतर आने वाले क्षेत्र	व्यक्तियों अथवा व्यक्तियों का वर्ग जो कर निर्धारण अधिकारी जिनके कार्यालय स्तम्भ (4) में दर्शाए गए प्रादेशिक क्षेत्र में हैं, के अधिकार क्षेत्र के भीतर कर निर्धारिती हैं अथवा कर निर्धारण योग्य हैं।
16.	अपर/संयुक्त आयकर आयुक्त (मूल्य निर्धारण	दिल्ली	राष्ट्रीय राजधानी क्षेत्र, दिल्ली की प्रादेशिक क्षेत्र की सीमाओं	व्यक्तियों अथवा व्यक्तियों का वर्ग जो कर निर्धारण अधिकारी जिनके कार्यालय स्तम्भ

	अधिकारी)-2 (3), दिल्ली		के भीतर आने वाले क्षेत्र	(4) में दर्शाए गए प्रादेशिक क्षेत्र में हैं तथा जिनके नाम वर्णमाला 'जी' अथवा 'एच' अथवा 'आई' अथवा 'जे' अथवा 'के' अथवा 'एल' अथवा 'एम' अथवा 'एन' में से किसी एक से शुरू होते हैं, के अधिकार क्षेत्र के भीतर कर निर्धारिती हैं अथवा कर निर्धारण योग्य हैं।
			राजस्थान राज्य की प्रादेशिक क्षेत्र की सीमाओं के भीतर आने वाले क्षेत्र	व्यक्तियों अथवा व्यक्तियों का वर्ग जो कर निर्धारण अधिकारी जिनके कार्यालय स्तम्भ (4) में दर्शाए गए प्रादेशिक क्षेत्र में हैं, के अधिकार क्षेत्र के भीतर कर निर्धारिती हैं अथवा कर निर्धारण योग्य हैं।
17.	उप/सहायक आयकर आयुक्त (मूल्य निर्धारण अधिकारी) -2 (3) (1), दिल्ली	दिल्ली	राष्ट्रीय राजधानी क्षेत्र, दिल्ली की प्रादेशिक क्षेत्र की सीमाओं के भीतर आने वाले क्षेत्र	व्यक्तियों अथवा व्यक्तियों का वर्ग जो कर निर्धारण अधिकारी जिनके कार्यालय स्तम्भ (4) में दर्शाए गए प्रादेशिक क्षेत्र में हैं तथा जिनके नाम वर्णमाला 'जी' अथवा 'एच' अथवा 'आई' अथवा 'जे' अथवा 'के' अथवा 'एल' अथवा 'एम' अथवा 'एन' में से किसी एक से शुरू होते हैं, के अधिकार क्षेत्र के भीतर कर निर्धारिती हैं अथवा कर निर्धारण योग्य हैं।
			राजस्थान राज्य की प्रादेशिक क्षेत्र की सीमाओं के भीतर आने वाले क्षेत्र	व्यक्तियों अथवा व्यक्तियों का वर्ग जो कर निर्धारण अधिकारी जिनके कार्यालय स्तम्भ (4) में दर्शाए गए प्रादेशिक क्षेत्र में हैं, के अधिकार क्षेत्र के भीतर कर निर्धारिती हैं अथवा कर निर्धारण योग्य हैं।
18.	उप/सहायक आयकर आयुक्त (मूल्य निर्धारण अधिकारी) -2 (3) (2), दिल्ली	दिल्ली	राष्ट्रीय राजधानी क्षेत्र, दिल्ली की प्रादेशिक क्षेत्र की सीमाओं के भीतर आने वाले क्षेत्र	व्यक्तियों अथवा व्यक्तियों का वर्ग जो कर निर्धारण अधिकारी जिनके कार्यालय स्तम्भ (4) में दर्शाए गए प्रादेशिक क्षेत्र में हैं तथा जिनके नाम वर्णमाला 'जी' अथवा 'एच' अथवा 'आई' अथवा 'जे' अथवा 'के' अथवा 'एल' अथवा 'एम' अथवा 'एन' में से किसी एक से शुरू होते हैं, के अधिकार क्षेत्र के भीतर कर निर्धारिती हैं अथवा कर निर्धारण योग्य हैं।
			राजस्थान राज्य की प्रादेशिक क्षेत्र की सीमाओं के भीतर आने वाले क्षेत्र	व्यक्तियों अथवा व्यक्तियों का वर्ग जो कर निर्धारण अधिकारी जिनके कार्यालय स्तम्भ (4) में दर्शाए गए प्रादेशिक क्षेत्र में हैं, के अधिकार क्षेत्र के भीतर कर निर्धारिती हैं अथवा कर निर्धारण योग्य हैं।
19.	अपर/संयुक्त आयकर आयुक्त (मूल्य निर्धारण अधिकारी)-3 (1), दिल्ली	दिल्ली	राष्ट्रीय राजधानी क्षेत्र, दिल्ली की प्रादेशिक क्षेत्र की सीमाओं के भीतर आने वाले क्षेत्र	व्यक्तियों अथवा व्यक्तियों का वर्ग जो कर निर्धारण अधिकारी जिनके कार्यालय स्तम्भ (4) में दर्शाए गए प्रादेशिक क्षेत्र में हैं तथा जिनके नाम संख्या, विशेष अंक/चिह्न तथा वर्णमाला 'ओ' अथवा 'पी' अथवा 'क्यू' अथवा

101.	उप/सहायक आयकर आयुक्त (मूल्य निर्धारण अधिकारी)-3 (1) चैन्नई	चैन्नई	तमिलनाडु राज्य तथा यानम प्रादेशिक क्षेत्र को छोड़कर पुदुचेरी संघ राज्य क्षेत्र की प्रादेशिक क्षेत्र की सीमाओं के भीतर आने वाले क्षेत्र	व्यक्तियों अथवा व्यक्तियों का वर्ग जो कर निर्धारण अधिकारी जिनके कार्यालय स्तम्भ (4) में दर्शाए गए प्रादेशिक क्षेत्र में हैं, के अधिकार क्षेत्र के भीतर कर निर्धारिती हैं अथवा कर निर्धारण योग्य हैं।
102.	उप/सहायक आयकर आयुक्त (मूल्य निर्धारण अधिकारी)-3 (2) चैन्नई	चैन्नई	तमिलनाडु राज्य तथा यानम प्रादेशिक क्षेत्र को छोड़कर पुदुचेरी संघ राज्य क्षेत्र की प्रादेशिक क्षेत्र की सीमाओं के भीतर आने वाले क्षेत्र	व्यक्तियों अथवा व्यक्तियों का वर्ग जो कर निर्धारण अधिकारी जिनके कार्यालय स्तम्भ (4) में दर्शाए गए प्रादेशिक क्षेत्र में हैं, के अधिकार क्षेत्र के भीतर कर निर्धारिती हैं अथवा कर निर्धारण योग्य हैं।
103.	अपर/सहायक आयकर आयुक्त (मूल्य निर्धारण अधिकारी), हैदराबाद	हैदराबाद	आंध्र प्रदेश एवं तेलंगाना राज्यों तथा पुदुचेरी संघ राज्य क्षेत्र के यानम प्रादेशिक क्षेत्र की सीमाओं के भीतर आने वाले क्षेत्र	व्यक्तियों अथवा व्यक्तियों का वर्ग जो कर निर्धारण अधिकारी जिनके कार्यालय स्तम्भ (4) में दर्शाए गए प्रादेशिक क्षेत्र में हैं, के अधिकार क्षेत्र के भीतर कर निर्धारिती हैं अथवा कर निर्धारण योग्य हैं।
104.	उप/सहायक आयकर आयुक्त (मूल्य निर्धारण अधिकारी)-1, हैदराबाद	हैदराबाद	आंध्र प्रदेश एवं तेलंगाना राज्यों तथा पुदुचेरी संघ राज्य क्षेत्र के यानम प्रादेशिक क्षेत्र की सीमाओं के भीतर आने वाले क्षेत्र	व्यक्तियों अथवा व्यक्तियों का वर्ग जो कर निर्धारण अधिकारी जिनके कार्यालय स्तम्भ (4) में दर्शाए गए प्रादेशिक क्षेत्र में हैं, के अधिकार क्षेत्र के भीतर कर निर्धारिती हैं अथवा कर निर्धारण योग्य हैं।
105.	उप/सहायक आयकर आयुक्त (मूल्य निर्धारण अधिकारी)-2, हैदराबाद	हैदराबाद	आंध्र प्रदेश एवं तेलंगाना राज्यों तथा पुदुचेरी संघ राज्य क्षेत्र के यानम प्रादेशिक क्षेत्र की सीमाओं के भीतर आने वाले क्षेत्र	व्यक्तियों अथवा व्यक्तियों का वर्ग जो कर निर्धारण अधिकारी जिनके कार्यालय स्तम्भ (4) में दर्शाए गए प्रादेशिक क्षेत्र में हैं, के अधिकार क्षेत्र के भीतर कर निर्धारिती हैं अथवा कर निर्धारण योग्य हैं।
106.	उप/सहायक आयकर आयुक्त (मूल्य निर्धारण अधिकारी) -3, हैदराबाद	हैदराबाद	आंध्र प्रदेश एवं तेलंगाना राज्यों तथा पुदुचेरी संघ राज्य क्षेत्र के यानम प्रादेशिक क्षेत्र की सीमाओं के भीतर आने वाले क्षेत्र	व्यक्तियों अथवा व्यक्तियों का वर्ग जो कर निर्धारण अधिकारी जिनके कार्यालय स्तम्भ (4) में दर्शाए गए प्रादेशिक क्षेत्र में हैं, के अधिकार क्षेत्र के भीतर कर निर्धारिती हैं अथवा कर निर्धारण योग्य हैं।

यह अधिसूचना 15-11-2014 से प्रभावी होंगे।

[अधिसूचना सं. 59/2014/फा. सं. 187/29/2014(आई.टी.ए. 1)]

दीपशिखा शर्मा, निदेशक

NOTIFICATION

New Delhi, the 3rd November, 2014

(Income-Tax)

S.O. 2816(E).—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 in supersession of the notification of the Government of India, Central Board of Direct Taxes number S.O.994(E), dated the 9th September, 2004, published in the Gazette of India, Extraordinary, Part II, section 3, Sub Section (ii), dated the 9th September, 2004, except as respects things done or omitted to be done before such supersession, the Central Board of Direct Taxes hereby directs that the Transfer Pricing Officers mentioned in column (2) having their headquarters mentioned in column (3) shall exercise such powers and perform such function of Transfer Pricing Officers as mentioned in section 92CA for the purpose of sections 92C and 92D of the Act, in respect of such territorial areas specified in the corresponding entries in column (4) or of such persons or classes of persons mentioned in column (5) of the schedule before :—

"SCHEDULE"

Sl. No.	Designation of Income-tax	Headquarters	Territorial area	Persons or Class of persons
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Authorities				
(1)	(2)	(3)	(4)	(5)
1	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(1), Delhi	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'A' or 'B' or 'C' or 'D' or 'E' or 'F'.
			Areas lying within the territorial limits of States of Haryana, Punjab, Himachal Pradesh, Jammu and Kashmir and Union Territory of Chandigarh.	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
2	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 1(1)(1), Delhi	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'A' or 'B' or 'C' or 'D' or 'E' or 'F'.
			Areas lying within the territorial limits of States of Haryana, Punjab, Himachal Pradesh, Jammu and Kashmir and Union Territory of Chandigarh.	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
3	Deputy Commissioner or Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 1(1)(2), Delhi	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'A' or 'B' or 'C' or 'D' or 'E' or 'F'.
			Areas lying within the territorial limits of States of Haryana, Punjab, Himachal Pradesh, Jammu and Kashmir and Union Territory of Chandigarh.	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
4	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(2), Delhi	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'A' or 'B' or 'C' or 'D' or 'E' or 'F'.
			Areas lying within the territorial limits of States of Haryana, Punjab, Himachal Pradesh, Jammu and Kashmir and Union Territory of Chandigarh.	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
5	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) -	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial

	1(2)(1), Delhi			area indicated in column (4) and having their names beginning with any of the alphabets 'A' or 'B' or 'C' or 'D' or 'E' or 'F'.
			Areas lying within the territorial limits of States of Haryana, Punjab, Himachal Pradesh, Jammu and Kashmir and Union Territory of Chandigarh.	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
6	Deputy Commissioner or Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 1(2)(2), Delhi	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'A' or 'B' or 'C' or 'D' or 'E' or 'F'.
			Areas lying within the territorial limits of States of Haryana, Punjab, Himachal Pradesh, Jammu and Kashmir and Union Territory of Chandigarh.	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
7	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(3), Delhi	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'A' or 'B' or 'C' or 'D' or 'E' or 'F'.
			Areas lying within the territorial limits of States of Haryana, Punjab, Himachal Pradesh, Jammu and Kashmir and Union Territory of Chandigarh.	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
8	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 1(3)(1), Delhi	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'A' or 'B' or 'C' or 'D' or 'E' or 'F'.
			Areas lying within the territorial limits of States of Haryana, Punjab, Himachal Pradesh, Jammu and Kashmir and Union Territory of Chandigarh.	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
9	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 1(3)(2), Delhi	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'A' or 'B' or 'C' or 'D' or 'E' or 'F'.
			Areas lying within the territorial limits of States of Haryana,	Persons or class of persons who are assessed or assessable within the

			Punjab, Himachal Pradesh, Jammu and Kashmir and Union Territory of Chandigarh.	jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
10	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Delhi	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'G' or 'H' or 'I' or 'J' or 'K' or 'L' or 'M' or 'N'.
			Areas lying within the territorial limits of state of Rajasthan.	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
11	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 2(1)(1), Delhi	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'G' or 'H' or 'I' or 'J' or 'K' or 'L' or 'M' or 'N'.
			Areas lying within the territorial limits of state of Rajasthan.	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
12	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 2(1)(2), Delhi	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'G' or 'H' or 'I' or 'J' or 'K' or 'L' or 'M' or 'N'.
			Areas lying within the territorial limits of state of Rajasthan.	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
13	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(2), Delhi	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'G' or 'H' or 'I' or 'J' or 'K' or 'L' or 'M' or 'N'.
			Areas lying within the territorial limits of state of Rajasthan.	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
14	Deputy/ Assistant Commissioner of Income-tax (Transfer	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers

	Pricing Officer) - 2(2)(1), Delhi			having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'G' or 'H' or 'I' or 'J' or 'K' or 'L' or 'M' or 'N'.
			Areas lying within the territorial limits of state of Rajasthan.	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
15	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 2(2)(2), Delhi	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'G' or 'H' or 'I' or 'J' or 'K' or 'L' or 'M' or 'N'.
			Areas lying within the territorial limits of state of Rajasthan.	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
16	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(3), Delhi	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'G' or 'H' or 'I' or 'J' or 'K' or 'L' or 'M' or 'N'.
			Areas lying within the territorial limits of state of Rajasthan.	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
17	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 2(3)(1), Delhi	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'G' or 'H' or 'I' or 'J' or 'K' or 'L' or 'M' or 'N'.
			Areas lying within the territorial limits of state of Rajasthan.	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
18	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 2(3)(2), Delhi	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'G' or 'H' or 'I' or 'J' or 'K' or 'L' or 'M' or 'N'.
			Areas lying within the territorial	Persons or class of persons who are

			limits of state of Rajasthan.	assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
19	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-3(1), Delhi	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with numerals, special character/ symbol and with any of the alphabets 'O' or 'P' or 'Q' or 'R' or 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z'.
			Areas lying within the territorial limits of state of Uttar Pradesh and Uttarakhand.	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
20	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 3(1)(1), Delhi	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with numerals, special character/ symbol and with any of the alphabets 'O' or 'P' or 'Q' or 'R' or 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z'.
			Areas lying within the territorial limits of state of Uttar Pradesh and Uttarakhand.	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
21	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 3(1)(2), Delhi	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with numerals, special character/ symbol and with any of the alphabets 'O' or 'P' or 'Q' or 'R' or 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z'.
			Areas lying within the territorial limits of state of Uttar Pradesh and Uttarakhand.	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
22	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-3(2), Delhi	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with numerals, special character/ symbol and with any of the alphabets 'O' or 'P' or 'Q' or 'R' or 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z'.

			Areas lying within the territorial limits of state of Uttar Pradesh and Uttarakhand.	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
23	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 3(2)(1), Delhi	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with numerals, special character/ symbol and with any of the alphabets 'O' or 'P' or 'Q' or 'R' or 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z'.
			Areas lying within the territorial limits of state of Uttar Pradesh and Uttarakhand.	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
24	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 3(2)(2), Delhi	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with numerals, special character/ symbol and with any of the alphabets 'O' or 'P' or 'Q' or 'R' or 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z'.
			Areas lying within the territorial limits of state of Uttar Pradesh and Uttarakhand.	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
25	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-3(3), Delhi	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with numerals, special character/ symbol and with any of the alphabets 'O' or 'P' or 'Q' or 'R' or 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z'.
			Areas lying within the territorial limits of state of Uttar Pradesh and Uttarakhand.	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
26	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 3(3)(1), Delhi	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with numerals, special character/ symbol and with any of the alphabets 'O' or 'P' or 'Q' or 'R' or 'S' or 'T' or 'U'

				or 'V' or 'W' or 'X' or 'Y' or 'Z'.
			Areas lying within the territorial limits of state of Uttar Pradesh and Uttarakhand.	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
27	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer) - 3(3)(2), Delhi	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with numerals, special character/ symbol and with any of the alphabets 'O' or 'P' or 'Q' or 'R' or 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z'.
			Areas lying within the territorial limits of state of Uttar Pradesh and Uttarakhand.	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
28	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer), Kolkata	Kolkata	Areas lying within the territorial limits of States of West Bengal, Jharkhand, Bihar, Odisha, Sikkim, Assam, Arunachal Pradesh, Meghalaya, Manipur, Mizoram, Nagaland, Tripura and Union Territory of Andaman and Nicobar Islands	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
29	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 1, Kolkata	Kolkata	Areas lying within the territorial limits of States of West Bengal, Jharkhand, Bihar, Odisha, Sikkim, Assam, Arunachal Pradesh, Meghalaya, Manipur, Mizoram, Nagaland, Tripura and Union Territory of Andaman and Nicobar Islands	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area mentioned in column (4).
30	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 2, Kolkata	Kolkata	Areas lying within the territorial limits of States of West Bengal, Jharkhand, Bihar, Odisha, Sikkim, Assam, Arunachal Pradesh, Meghalaya, Manipur, Mizoram, Nagaland, Tripura and Union Territory of Andaman and Nicobar Islands	Persons or class of persons who are assessed or assessable within the jurisdiction of Assessing Officers having their office in the territorial area mentioned in column (4).
31	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 1(1), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'A' or 'B' or 'C' or 'D'.
32	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(1), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and

			the state of Maharashtra.	having their names beginning with any of the alphabets 'A' or 'B' or 'C' or 'D'.
33	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(2), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'A' or 'B' or 'C' or 'D'.
34	Additional/Joint Commissioner of Income-tax (Transfer Pricing Officer)- 1(2), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'A' or 'B' or 'C' or 'D'.
35	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2)(1), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'A' or 'B' or 'C' or 'D'.
36	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2)(2), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'A' or 'B' or 'C' or 'D'.
37	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 1(3), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'A' or 'B' or 'C' or 'D'.
38	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(3)(1), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'A' or 'B' or 'C' or 'D'.
39	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(3)(2), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'A' or 'B' or 'C' or 'D'.

40	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 2(1), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'E' or 'F' or 'G' or 'H' or 'I' or 'J' or 'K'.
41	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1)(1), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'E' or 'F' or 'G' or 'H' or 'I' or 'J' or 'K'.
42	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1)(2), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'E' or 'F' or 'G' or 'H' or 'I' or 'J' or 'K'.
43	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 2(2), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'E' or 'F' or 'G' or 'H' or 'I' or 'J' or 'K'.
44	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2)(1), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'E' or 'F' or 'G' or 'H' or 'I' or 'J' or 'K'.
45	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2)(2), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'E' or 'F' or 'G' or 'H' or 'I' or 'J' or 'K'.
46	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 2(3), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'E' or 'F' or 'G' or 'H' or 'I' or 'J' or 'K'.
47	Deputy/ Assistant Commissioner of Income-tax (Transfer	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers

	Pricing Officer)-2(3)(1), Mumbai		Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'E' or 'F' or 'G' or 'H' or 'I' or 'J' or 'K'.
48	Deputy/Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(3)(2), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'E' or 'F' or 'G' or 'H' or 'I' or 'J' or 'K'.
49	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 3(1), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'L' or 'M' or 'N' or 'O' or 'P' or 'Q' or 'R'.
50	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(1)(1), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'L' or 'M' or 'N' or 'O' or 'P' or 'Q' or 'R'.
51	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(1)(2), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'L' or 'M' or 'N' or 'O' or 'P' or 'Q' or 'R'.
52	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 3(2), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'L' or 'M' or 'N' or 'O' or 'P' or 'Q' or 'R'.
53	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(2)(1), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'L' or 'M' or 'N' or 'O' or 'P' or 'Q' or 'R'.
54	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(2)(2), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning

				with any of the alphabets 'L' or 'M' or 'N' or 'O' or 'P' or 'Q' or 'R'.
55	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 3(3), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'L' or 'M' or 'N' or 'O' or 'P' or 'Q' or 'R'.
56	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(3)(1), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'L' or 'M' or 'N' or 'O' or 'P' or 'Q' or 'R'.
57	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(3)(2), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'L' or 'M' or 'N' or 'O' or 'P' or 'Q' or 'R'.
58	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 4(1), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z', numerals, special character/ symbol.
59	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(1)(1), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z', numerals, special character/ symbol.
60	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(1)(2), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z', numerals, special character/ symbol.
61	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 4(2), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning

				with any of the alphabets 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z', numerals, special character/ symbol.
62	Deputy/Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(2)(1), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z', numerals, special character/ symbol.
63	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(2)(2), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z', numerals, special character/ symbol.
64	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 4(3), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z', numerals, special character/ symbol.
65	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(3)(1), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z', numerals, special character/ symbol.
66	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(3)(2), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with any of the alphabets 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z', numerals, special character/ symbol.
67	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1, Pune	Pune	Areas lying within the territorial limits of State of Maharashtra other than areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
68	Deputy/ Assistant Commissioner of	Pune	Areas lying within the territorial limits of State of Maharashtra	Persons or class of persons who are assessed or assessable within

	Income-tax (Transfer Pricing Officer)-1(1), Pune		other than areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
69	Deputy/Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2), Pune	Pune	Areas lying within the territorial limits of State of Maharashtra other than areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
70	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2, Pune	Pune	Areas lying within the territorial limits of State of Maharashtra other than areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
71	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Pune	Pune	Areas lying within the territorial limits of State of Maharashtra other than areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
72	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2), Pune	Pune	Areas lying within the territorial limits of State of Maharashtra other than areas lying within the territorial limits of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigarh in the state of Maharashtra.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
73	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- Ahmedabad	Ahmedabad	Areas lying within the territorial limits of States of Gujarat, Madhya Pradesh, Chhattisgarh and Union Territories of Daman and Diu and Dadra and Nagar Haveli.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
74	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1, Ahmedabad	Ahmedabad	Areas lying within the territorial limits of States of Gujarat, Madhya Pradesh, Chhattisgarh and Union Territories of Daman and Diu and Dadra and Nagar Haveli.	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
75	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2, Ahmedabad	Ahmedabad	Areas lying within the territorial limits of States of Gujarat, Madhya Pradesh, Chhattisgarh and Union Territories of Daman and Diu and	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial

	Ahmedabad		Dadra and Nagar Haveli.	area indicated in column (4)
76	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1 (1), Bangalore	Bangalore	Areas lying within the territorial limits of State of Karnataka	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with alphabets 'A' or 'B' or 'C' or 'D' or 'E' or 'F' or 'G' or 'H' or 'I' or 'J'
			Areas lying within the territorial limits of State of Goa	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
77	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(1), Bangalore	Bangalore	Areas lying within the territorial limits of State of Karnataka	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4) and having their names beginning with alphabets 'A' or 'B' or 'C' or 'D' or 'E' or 'F' or 'G' or 'H' or 'I' or 'J'.
			Areas lying within the territorial limits of State of Goa	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
78	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(2), Bangalore	Bangalore	Areas lying within the territorial limits of State of Karnataka	Persons or class of persons who are having their names beginning with alphabets 'A' or 'B' or 'C' or 'D' or 'E' or 'F' or 'G' or 'H' or 'I' or 'J' and who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
			Areas lying within the territorial limits of State of Goa	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
79	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(2), Bangalore	Bangalore	Areas lying within the territorial limits of State of Karnataka	Persons or class of persons who are having their names beginning with alphabets 'A' or 'B' or 'C' or 'D' or 'E' or 'F' or 'G' or 'H' or 'I' or 'J' and who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
			Areas lying within the territorial limits of State of Goa	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
80	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2)(1),	Bangalore	Areas lying within the territorial limits of State of Karnataka	Persons or class of persons who are having their names beginning with alphabets 'A' or 'B' or 'C' or 'D' or 'E' or 'F' or 'G' or 'H' or 'I' or 'J' and who are assessed or assessable within

	Bangalore			jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
			Areas lying within the territorial limits of State of Goa	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
81	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2)(2), Bangalore	Bangalore	Areas lying within the territorial limits of State of Karnataka	Persons or class of persons who are having their names beginning with alphabets 'A' or 'B' or 'C' or 'D' or 'E' or 'F' or 'G' or 'H' or 'I' or 'J' and who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
			Areas lying within the territorial limits of State of Goa	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
82	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1 (3), Bangalore	Bangalore	Areas lying within the territorial limits of State of Karnataka	Persons or class of persons who are having their names beginning with alphabets 'A' or 'B' or 'C' or 'D' or 'E' or 'F' or 'G' or 'H' or 'I' or 'J' and who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
			Areas lying within the territorial limits of State of Goa	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
83	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(3)(1), Bangalore	Bangalore	Areas lying within the territorial limits of State of Karnataka	Persons or class of persons who are having their names beginning with alphabets 'A' or 'B' or 'C' or 'D' or 'E' or 'F' or 'G' or 'H' or 'I' or 'J' and who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
			Areas lying within the territorial limits of State of Goa	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
84	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(3)(2), Bangalore	Bangalore	Areas lying within the territorial limits of State of Karnataka	Persons or class of persons who are having their names beginning with alphabets 'A' or 'B' or 'C' or 'D' or 'E' or 'F' or 'G' or 'H' or 'I' or 'J' and who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
			Areas lying within the territorial limits of State of Goa	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers

				having their office in the territorial area indicated in column (4)
85	Additional/ Joint Commissioner of Income-tax(Transfer Pricing Officer)-2 (1), Bangalore	Bangalore	Areas lying within the territorial limits of State of Karnataka	Persons or class of persons who are having their names beginning with alphabets 'K' or 'L' or 'M' or 'N' or 'O' or 'P' or 'Q' or 'R' or 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z' numeric, special character/ symbol and who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
86	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1)(1), Bangalore	Bangalore	Areas lying within the territorial limits of State of Karnataka	Persons or class of persons who are having their names beginning with alphabets 'K' or 'L' or 'M' or 'N' or 'O' or 'P' or 'Q' or 'R' or 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z', numeric, special character/ symbol and who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
87	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1)(2), Bangalore	Bangalore	Areas lying within the territorial limits of State of Karnataka	Persons or class of persons who are having their names beginning with alphabets 'K' or 'L' or 'M' or 'N' or 'O' or 'P' or 'Q' or 'R' or 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z', numeric, special character/ symbol and who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
88	Additional/ Joint Commissioner of Income-tax(Transfer Pricing Officer)-2 (2), Bangalore	Bangalore	Areas lying within the territorial limits of State of Karnataka	Persons or class of persons who are having their names beginning with alphabets 'K' or 'L' or 'M' or 'N' or 'O' or 'P' or 'Q' or 'R' or 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z', numeric, special character/ symbol and who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
89	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2)(1), Bangalore	Bangalore	Areas lying within the territorial limits of State of Karnataka	Persons or class of persons who are having their names beginning with alphabets 'K' or 'L' or 'M' or 'N' or 'O' or 'P' or 'Q' or 'R' or 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z', numeric, special character/ symbol and who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
90	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2)(2), Bangalore	Bangalore	Areas lying within the territorial limits of State of Karnataka	Persons or class of persons who are having their names beginning with alphabets 'K' or 'L' or 'M' or 'N' or 'O' or 'P' or 'Q' or 'R' or 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z', numeric, special character/ symbol and who are assessed or assessable within jurisdiction of Assessing

				Officers having their office in the territorial area indicated in column (4)
91	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2 (3), Kochi	Kochi	Areas lying within the territorial limits of State of Kerala and Union Territory of Lakshadweep	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
92	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(3)(1), Kochi	Kochi	Areas lying within the territorial limits of State of Kerala and Union Territory of Lakshadweep	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
93	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(3)(2), Kochi	Kochi	Areas lying within the territorial limits of State of Kerala and Union Territory of Lakshadweep	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
94	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1, Chennai	Chennai	Areas lying within the territorial limits of state of Tamil Nadu and Union Territory of Puducherry except Yanam Territory	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
95	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1), Chennai	Chennai	Areas lying within the territorial limits of state of Tamil Nadu and Union Territory of Puducherry except Yanam Territory	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
96	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2), Chennai	Chennai	Areas lying within the territorial limits of state of Tamil Nadu and Union Territory of Puducherry except Yanam Territory	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
97	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2, Chennai	Chennai	Areas lying within the territorial limits of state of Tamil Nadu and Union Territory of Puducherry except Yanam Territory	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
98	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Chennai	Chennai	Areas lying within the territorial limits of state of Tamil Nadu and Union Territory of Puducherry except Yanam Territory	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
99	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Chennai	Chennai	Areas lying within the territorial limits of state of Tamil Nadu and Union Territory of Puducherry except Yanam Territory	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
100	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-3, Chennai	Chennai	Areas lying within the territorial limits of state of Tamil Nadu and Union Territory of Puducherry except Yanam Territory	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
101	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(1), Chennai	Chennai	Areas lying within the territorial limits of state of Tamil Nadu and Union Territory of Puducherry except Yanam Territory	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
102	Deputy/ Assistant Commissioner of	Chennai	Areas lying within the territorial limits of state of Tamil Nadu and	Persons or class of persons who are assessed or assessable within

	Income-tax (Transfer Pricing Officer)-3(2), Chennai		Union Territory of Puducherry except Yanam Territory	jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
104	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1, Hyderabad	Hyderabad	Areas lying within the territorial limits of states of Andhra Pradesh and Telangana and Yanam Territory of Union Territory of Puducherry	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
105	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2, Hyderabad	Hyderabad	Areas lying within the territorial limits of states of Andhra Pradesh and Telangana and Yanam Territory of Union Territory of Puducherry	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)
106	Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3, Hyderabad	Hyderabad	Areas lying within the territorial limits of states of Andhra Pradesh and Telangana and Yanam Territory of Union Territory of Puducherry	Persons or class of persons who are assessed or assessable within jurisdiction of Assessing Officers having their office in the territorial area indicated in column (4)

2. This notification shall come into force with effect from the 15th day of November, 2014.

[Notification No. 59 /2014./F. No.187/29/2014 (ITA.I)]

DEEPSHIKHA SHARMA, Director

अधिसूचना

नई दिल्ली, 3 नवम्बर, 2014

(आयकर)

का.आ. 2817(अ).—आयकर अधिनियम, 1961 (1961 का 43) की धारा 118 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए और भारत के राजपत्र, असाधारण, भाग II, खंड-3 उपखंड-(ii) में दिनांक 12 मार्च, 2003 को प्रकाशित भारत सरकार केन्द्रीय प्रत्यक्ष कर बोर्ड की अधिसूचना संख्या का.आ. 279(अ) दिनांक 12 मार्च, 2003 का अधिक्रमण करते हुए, ऐसे अधिक्रमण से पहले की गई या न की गई वस्तुओं को छोड़कर केन्द्रीय प्रत्यक्ष कर बोर्ड, एतद्वारा, निदेश देता है कि:—

- (क) नीचे अनुसूची के स्तम्भ (6) में यथा विनिर्दिष्ट उक्त अधिनियम की धारा 92 गक के स्पष्टीकरण में उल्लिखित अंतरण मूल्य निर्धारण अधिकारी सारणी के स्तम्भ (5) में विनिर्दिष्ट अपर आयकर आयुक्त/संयुक्त आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी) का अधीनस्थ होगा।
- (ख) नीचे अनुसूची के स्तम्भ (5) में यथा विनिर्दिष्ट उक्त अधिनियम की धारा 92 गक के स्पष्टीकरण में उल्लिखित अंतरण मूल्य निर्धारण अधिकारी सारणी के स्तम्भ (4) में विनिर्दिष्ट आयकर आयुक्त का अधीनस्थ होगा।
- (ग) नीचे सारणी के स्तम्भ (4) में यथा विनिर्दिष्ट आयकर आयुक्त उक्त अनुसूची के स्तम्भ (1) या (2) में विनिर्दिष्ट प्रधान मुख्य आयकर आयुक्त/मुख्य आयकर आयुक्त के अधीनस्थ होंगे।

अनुसूची

क्र. सं.	प्रधान मुख्य आयकर आयुक्त	मुख्य आयकर आयुक्त	आयुक्त आयकर	अंतरण मूल्य निर्धारण अधिकारी (अपर/संयुक्त आयकर आयुक्त)	अंतरण मूल्य निर्धारण अधिकारी (उप/सहायक आयकर आयुक्त)
(1)	(2)	(3)	(4)	(5)	(6)
1	प्रधान मुख्य आयकर आयुक्त (अंतर्राष्ट्रीय कराधान), दिल्ली		आयकर आयुक्त (अंतरण मूल्य निर्धारण)-1, दिल्ली	अपर/संयुक्त आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-I(1), दिल्ली	(i) उप/सहायक आयकर आयुक्त (अंतरण मूल्यनिर्धारण अधिकारी)- I(1)(1), दिल्ली (ii) उप/सहायक आयकर आयुक्त (अंतरण मूल्यनिर्धारण अधिकारी)-I(1)(2), दिल्ली
				अपर/संयुक्त आयकर	(i) उप/सहायक आयकर आयुक्त (अंतरण

				चेन्नई	(ii) उप/सहायक आयकर आयुक्त (अंतरण (मूल्यनिर्धारण अधिकारी)-3(2), चेन्नई
		आयकर आयुक्त (अंतरण मूल्य निर्धारण), हैदराबाद	अपर/संयुक्त आयुक्त (अंतरण मूल्य निर्धारण अधिकारी), हैदराबाद		(i) उप/सहायक आयकर आयुक्त (अंतरण (मूल्यनिर्धारण अधिकारी)-1, हैदराबाद (ii) उप/सहायक आयकर आयुक्त (अंतरण (मूल्यनिर्धारण अधिकारी)-2, हैदराबाद (iii) उप/सहायक आयकर आयुक्त (अंतरण (मूल्यनिर्धारण अधिकारी)-3, हैदराबाद

2. यह अधिसूचना 15 नवम्बर, 2014 से प्रभावी होगी।

[अधिसूचना सं. 60 /2014/फा. सं.187/29/2014 (आईटीए-1)]

दीपशिखा शर्मा, निदेशक

NOTIFICATION

New Delhi, the 3rd November, 2014

(Income-tax)

S.O. 2817(E).—In exercise of the powers conferred by section 118 of the Income-tax Act, 1961 (43 of 1961) and in supersession of the notification of the Government of India, the Central Board of Direct Taxes number S.O. 279(E), dated the 12th March, 2003, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub section (ii), dated the 12th March, 2003, except as respects things done or omitted to be done before such supersession, the Central Board of Direct Taxes hereby directs that,—

- the Transfer Pricing Officer referred to in the explanation to section 92CA of the said Act, as specified in column (6) of the Schedule below shall be subordinate to the Additional/ Joint Commissioner of Income Tax (Transfer Pricing Officer) specified in column (5) of the Table;
- the Transfer Pricing Officer referred to in the explanation to section 92CA of the said Act, as specified in column (5) of the Schedule below shall be subordinate to the Commissioner of Income-tax specified in column (4) of the Table.
- the Commissioner of Income-tax as specified in column (4) of the table below shall be subordinate to the Principal Chief Commissioner / the Chief Commissioner of Income-tax specified in column (1) or (2) of the said Schedule.

SCHEDULE

S. No	Principal Chief Commissioner of Income-tax	Chief Commissioner of Income-tax	Commissioner of Income-tax	Transfer Pricing Officer (Additional/ Joint Commissioner of Income-tax)	Transfer Pricing Officer (Deputy /Assistant Commissioner of Income-tax)
(1)	(2)	(3)	(4)	(5)	(6)
1	Principal Chief Commissioner of Income-tax (International Taxation), Delhi	-	Commissioner of Income-tax (Transfer Pricing)-1, Delhi	Additional/Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(1), Delhi	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(1), Delhi (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(2), Delhi
				Additional/ Joint Commissioner of Income-tax (Transfer	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer

			Pricing Officer-)-1(2), Delhi	Pricing Officer)- 1(2)(1), Delhi (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 1(2)(2), Delhi
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(3), Delhi	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 1(3)(1), Delhi (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 1(3)(2), Delhi
		Commissioner of Income-tax (Transfer Pricing)-2, Delhi	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Delhi	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 2(1)(1), Delhi (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 2(1)(2), Delhi
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(2), Delhi	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 2(2)(1), Delhi (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 2(2)(2), Delhi
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(3), Delhi	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 2(3)(1), Delhi (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 2(3)(2), Delhi
		Commissioner of Income-tax (Transfer Pricing)-3, Delhi	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-3(1), Delhi	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 3(1)(1), Delhi (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 3(1)(2), Delhi
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-3(2), Delhi	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 3(2)(1), Delhi

					(ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(2)(2), Delhi
				Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-3(3), Delhi	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(3)(1), Delhi (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(3)(2), Delhi
			Commissioner of Income-tax (International Taxation and Transfer Pricing), Kolkata	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-Kolkata	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 1, Kolkata (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 2, Kolkata
2	Principal Commissioner of Income-tax (International Taxation), Delhi	Chief Commissioner of Income-tax (International Taxation) (West Zone), Mumbai	Commissioner of Income-tax (Transfer Pricing), Mumbai-1	Additional/ Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1 (1), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(1), Mumbai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(2), Mumbai
				Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 1(2), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2)(1), Mumbai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2)(2), Mumbai
				Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(3), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(3)(1), Mumbai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(3)(2), Mumbai
			Commissioner of Income-tax (Transfer Pricing), Mumbai-2	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1)(1), Mumbai

				(ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1)(2), Mumbai
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(2), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2)(1), Mumbai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2)(2), Mumbai
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(3), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(3)(1), Mumbai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(3)(2), Mumbai
		Commissioner of Income-tax (Transfer Pricing), Mumbai-3	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-3(1), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(1)(1), Mumbai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(1)(2), Mumbai
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-3(2), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(2)(1), Mumbai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(2)(2), Mumbai
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-3(3), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(3)(1), Mumbai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(3)(2), Mumbai
		Commissioner of Income-tax (Transfer Pricing), Mumbai-4	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-4(1), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(1)(1), Mumbai (ii) Deputy/ Assistant Commissioner of

					Income-tax (Transfer Pricing Officer)-4(1)(2), Mumbai
				Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-4(2), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(2)(1), Mumbai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(2)(2), Mumbai
				Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-4(3), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(3)(1), Mumbai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(3)(2), Mumbai
			Commissioner of Income-tax (International Taxation and Transfer Pricing), Pune	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1, Pune	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1), Pune (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2), Pune
				Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2, Pune	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Pune (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2), Pune
			Commissioner of Income-tax (International Taxation and Transfer Pricing), Ahmedabad	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-Ahmedabad	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1, Ahmedabad (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2, Ahmedabad
3	Principal Chief Commissioner of Income-tax (International Taxation), Delhi	Chief Commissioner of Income-tax (International Taxation) (South Zone), Bangalore	Commissioner of Income-tax (Transfer Pricing)-1, Bangalore	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(1), Bangalore	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(1), Bangalore (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer

				Pricing Officer)-1(1)(2), Bangalore
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 1(2), Bangalore	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2)(1), 1, Bangalore (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2)(2), 1, Bangalore
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(3), Bangalore	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(3)(1), Bangalore (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(3)(2), Bangalore
		Commissioner of Income-tax (Transfer Pricing)-2, Bangalore	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Bangalore	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1)(1), Bangalore (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1)(2), Bangalore
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(2), Bangalore	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2)(1), Bangalore (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2)(2), Bangalore
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(3), Kochi	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(3)(1), Kochi (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(3)(2), Kochi
		Commissioner of Income-tax (Transfer Pricing), Chennai	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1, Chennai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1), Chennai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2), Chennai

			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2, Chennai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Chennai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2), Chennai
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-3, Chennai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(1), Chennai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(2), Chennai
		Commissioner of Income-tax (International Taxation and Transfer Pricing), Hyderabad	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer), Hyderabad	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1, Hyderabad (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2, Hyderabad (iii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3, Hyderabad

2. This notification shall come into force with effect from the 15th day of November, 2014.

[Notification No. 60 /2014/F. No. 187/29/2014 (ITA.I)]

DEEPSHIKHA SHARMA, Director