



भारत सरकार / Government of India

प्रधान मुख्य आयकर आयुक्त का कार्यालय, पश्चिम बंगाल और सिक्किम क्षेत्र
Office of the Principal Chief Commissioner of Income Tax, West Bengal & Sikkim Region
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F.No: Pr.CCIT,WB & Sikkim/ACIT/Hqrs/Tech./2017-18/mis-vol-II/4577-86

Date: 15.09.2017

To

The Chief Commissioners of Income-tax-1,2,3,4,5,6 & TDS Kolkata
The Director General of Income-tax (Inv.),WB,Sikkim & NER
The Commissioners of Income-tax (Exemption) (IT&TP), Kolkata

Madam/Sir,

विषय/Sub: Direction on distribution of workload amongst assessment units of the Region of West Bengal and Sikkim -matter regarding

I am directed to bring to your kind notice that this office has been planning for and working on reallocation of jurisdiction for equitable distribution of assessee within several corporate and non-corporate charges but due to time constraint it is not possible to do the same right at this moment since execution of such plan requires collection and collation of huge data as well as procedural formalities.

2 In view of the above combined with the fact that records of time-barring assessment cases are lying hitherto beyond jurisdiction, I am directed to request you to kindly direct the officers under your administrative control to strictly adhere to the following instructions with regard to transfer of records of time barring scrutiny cases:

- (1) Based on the address of the PAN database, records must be transferred to proper jurisdiction, based on (i) territorial specifications, (ii) special trade specifications, (iii) nature and/or source of income of the assessee i.e. corporate, non-corporate, salary, LPP etc.
- (2) The date of completion of the transfer process is fixed on **05-10-2017** which the AO's and Range Heads will strictly ensure.
- (3) **Chronology of transfer:-**
 - (i) the records containing transfer memo (complete in all respects), served notices u/s.143(2) & 142(1) (with evidence of service attached), reasons for scrutiny and ITS details, will be dispatched first.
A list detailing such transfer will be submitted to the concerned Pr.CIT/CIT, within a day.
 - (ii) the transferee A.O. shall, in no case refuse to accept the records and will have five (5) days to raise a objection, if there be a valid reason, by way of written communication to the transferor A.O., In the case of

dispute, the Range Heads will resolve the issue within two(2) days of raising of objection.


(iii) Otherwise such transfer will be treated to have been accepted and the Pr.CIT/CIT of the transferor A.O. shall, within seven(7) days of receiving the communication, migrate the PAN of the cases proposed to be transferred to the destination A.O.

(iv) If PAN is found as not migrated, the transferee A.O. shall bring it to the notice of his Pr.CIT/CIT, within three(3) days of expiry of the above time limit for migration of PAN.

(v) For cases required to be transferred out of station, Pr.CCIT/CCIT will observe the standard procedure to facilitate such transfer.

3 I am further directed to request to communicate, to all concerned, that any deviation from the above recommended steps or non-adherence to time limits shall be viewed seriously and in no case shall any A.O. retain or dispose a case, not pertaining to his/her jurisdiction. Attention is also invited to the fact that jurisdiction is a matter which goes at the very root of any valid proceedings under the Act.

Yours faithfully,



15/9/17

(अमित कुमार बरुया / Amit Kumar Barua)
सहायक आ.आ. मुखयो(तकनीकी), कोलकाता
ACIT, Hqs(Tech.), Kolkata