



मुख्य आयकर आयुक्त का कार्यालय
कोलकाता-4, कोलकाता
प्राप्त/RECEIVED

03 OCT 2019 1985

Contents Not Verified

Office of the Chief Commissioner
of Income Tax, Kolkata-4, Kolkata

प्रधान आयकर आयुक्त -15, कोलकाता

PRINCIPAL COMMISSIONER OF INCOME TAX - 15, KOLKATA

3, गवर्नमेंट प्लेस (वेस्ट), कोलकाता-700 001

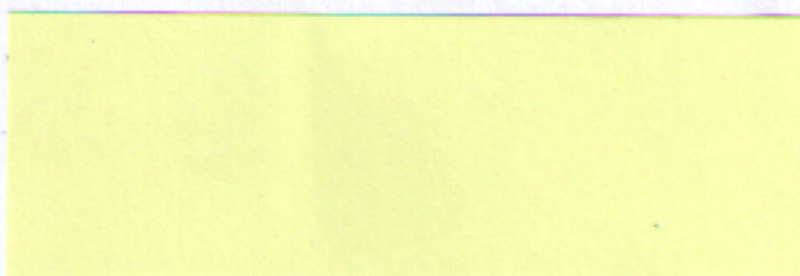
3, GOVT. PLACE (WEST), GROUND FLOOR, KOLKATA - 700001

No. PCIT-15/Kol/Restructuring-2019/Jurisdiction/2019-20/order-190

दिनांक: 01.10.2019

In exercise of the powers conferred by the Central Board of Direct Taxes (CBDT) under sub-section (1) and (2) of Section 120 of the Income Tax Act, 1961 vide CBDT Notification No. S.O.2752(E) dated 22nd Oct, 2014, CBDT Notification No. 64/2014 dated 13th November, 2014, subsequent order of Pr. Chief Commissioner of Income Tax, Kolkata vide No. KOLCCIT/Admn/Cadre Restructuring/2014-15 dated 14.11.2014, and Pr. Chief Commissioner of Income Tax, Kolkata Order No. 04/2019 vide F. No. Pr. CCIT/WB&S/Technical/DCIT/67/Part-2/19-20 dated 1st October, 2019, Order No. 05/2019 vide F. No. Pr. CCIT/WB&S/Technical/DCIT/67/Part-3/19-20 dated 1st October, 2019, Order No. 06/2019 vide F. No. Pr. CCIT/WB&S/Technical/DCIT/67/Part-3/19-20 dated 1st October, 2019, Order No. 07/2019 vide F. No. Pr. CCIT/WB&S/Technical/DCIT/67/Part-3/19-20 dated 1st October, 2019 and all the powers enabling me in this behalf, I, the Principal Commissioner of Income Tax-15, Kolkata, in suppression of all the earlier orders in this regard, hereby make the following order:-

a) The Addl/Jt Commissioners of Income Tax specified in Column (2) of the Schedule annexed hereto, shall exercise the power and perform the function in respect of such cases or classes of cases specified in the corresponding entries in column (6) of the said schedule of such persons or classes of persons being residents or not ordinarily residents in India as per section 6 of the Income tax Act, 1961 and as specified in the corresponding entries in column (5) of the said schedule, in such territorial areas specified in the corresponding entries in column (4) of the said schedule, in respect of all incomes or classes of income thereof:



आ.स.नि./आ.स.नि.क/आ.स.नि.क

SCHEDULE

Sl N	Designation of Income Tax Authorities	Head quarter s	Territorial area	Persons or classes of persons	Cases or classes of cases
1	2	3	4	5	6
1.	Additional/ Joint Commission er of Income Tax, Range- 43, Kolkata	Kolkata , West Bengal	<p>In the State of West Bengal-</p> <p>(a) Areas being the Postal Identifications Numbers – 700005, 700028, 700030, 700035, 700036, 700010, 700011, 700037, 700054, 700065, and 700085.</p> <p>(b) Areas being the Postal Identifications Numbers – 700007.</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) and (b) of Column (4).</p> <p>(b) Persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in item (a) and (b) of column (4).</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) and (b) of column (5) and having territorial area corresponding to item (a) of column (4) other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) or other than those persons whose principal source of income is from Salary.</p> <p>(b) All cases of persons referred to in corresponding entries in items (a) and (b) of Column (5) and having territorial area corresponding to item (b) of column (4) whose names begin with alphabet "A" or "B" or "C" or "D" or "E" or "F" or "G" or "H", or "Q" or "R" or "S" or "T" or "U" or "V" or "W" or "X" or "Y" or "Z" other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) or other than those persons whose principal source of income is from Salary.</p>
2.	Additional/ Joint Commission er of Income Tax, Range- 44, Kolkata	Kolkata , West Bengal	<p>In the State of West Bengal-</p> <p>(a) Areas being the Postal Identifications Numbers – 700002, 700003,</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and</p>	<p>(a) All cases of persons referred to in corresponding entries in items (a) and (b) of column (5) and having territorial area corresponding to item (a) of column (4) other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) or other than those persons</p>

		700004, 700050, 700067.	residing within the territorial area mentioned in item (a) and (b) of Column (4)	whose principal source of income is from Salary.
		(b) Areas being the Postal Identifications Numbers – 700007.	(b) Persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in item (a) and (b) of column (4)	(b) All cases of persons referred to in corresponding entries in items (a) and (b) of Column (5) and having territorial area corresponding to item (b) of column (4) whose names begin with alphabet "I" or "J" or "K" or "L" or "M" or "N" or "O" or "P" other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) or other than those persons whose principal source of income is from Salary.

2. Explanation :

For the purpose of this order:

i) "Residing" means

(a) In the case of an Individual/HUF, place of residence unless otherwise provided in this notification;

3. The jurisdiction under other Direct Tax Laws i.e. Wealth Tax, Gift Tax etc., over the cases of the assesseees would vest with the Assessing Officers having jurisdiction over the respective Income Tax cases.

4. The above order shall come into effect from 03.10.2019.

Sd/-

(NAVEEN CHANDRA)

Pr. Commissioner of Income Tax-15, Kolkata

Copy to :

1. The Joint Secretary, Administration, CBDT, New Delhi
2. The Pr. DGIT (Systems), CBDT, New Delhi
3. The Pr. Chief Commissioner of Income Tax, West Bengal & Sikkim
- ✓ 4. The Chief Commissioner of Income Tax , 1 to 5, Kolkata, CCIT(ReAC), Kolkata and CCIT(TDS), Kolkata.
5. The Director General of Income Tax (Inv), Kolkata
6. The CIT (Exemption), CIT(Judicial)/ADG(RTI)/CIT(ITAT)/DIT(Vigilance)/CIT(Audit)-I & (Audit)-II, Kolkata.
7. The CIT (International Taxation), Kolkata
8. The Addl. CIT/Jt. CIT, Range—43, Kolkata;
9. The ZAO, CBDT, Kolkata.
10. The PRO, Aayakar Bhawan, Kolkata.



(SUMAN DEBRAY)

Income Tax Officer (Tech) – 15, Kol.

For Pr. Commissioner of Income Tax-15, Kolkata