# MINISTRY OF FINANCE

# (Department of Revenue)

# (CENTRAL BOARD OF DIRECT TAXES)

# **NOTIFICATION**

New Delhi, the 14th June, 2023

# (INCOME TAX)

**S.O. 2624(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) (hereinafter referred to as the Act) and to give effect to the e-Appeals Scheme, 2023 (hereinafter referred to as the Scheme) made under sub-section (5) of section 246 of the Act and published *vide* Notification No. 33 of 2023 of the Government of India in the Ministry of Finance, Department of Revenue, vide number S.O. 2352(E), dated the 29<sup>th</sup> of May, 2023, in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(ii), the Central Board of Direct Taxes (hereinafter referred to as the Board), hereby directs that the income-tax authorities specified in column (4) of the Schedule below, having their headquarters at the places specified in the corresponding entries in column (5) of the said schedule and functioning subordinate to the income-tax authorities specified in column (3) of the said schedule shall exercise the powers and perform functions, in order to facilitate the conduct of e-appeal proceedings, in respect of such persons or classes of persons or incomes or classes of income or cases or classes of cases, with respect to appeals covered under section 246 of the Act, except the cases excluded under sub-section (6) of that section, as specified by the Board in paragraph 3 of the Scheme.

# **SCHEDULE**

S. No.	Pr. Chief Commissioner of Income Tax (Headquarter)	Chief Commissioner of Income-tax, (Headquarter)	Income-tax authority	Headquarter
(1)	(2)	(3)	(4)	(5)
3	Pr.CCIT, Andhra Pradesh and Telangana (Hyderabad)	Chief Commissioner of Income-tax, Vijayawada (Vijayawada)	Additional/Joint Commissioner of Income-tax (Appeals)-1, Hyderabad Additional/Joint Commissioner of Income-tax (Appeals)-2, Hyderabad Additional/Joint Commissioner of Income-tax (Appeals) -3, Hyderabad Additional/Joint Commissioner of Income-tax (Appeals) -4, Hyderabad	Hyderabad
6		Chief Commissioner of Income-tax, Visakhapatnam (Visakhapatnam)	Additional/Joint Commissioner of Income-tax (Appeals) -1, Vishakhapatnam Additional/Joint Commissioner of Income-tax (Appeals) -2, Vishakhapatnam	Vishakhapatnam
7		•	Additional/Joint Commissioner of Income-tax (Appeals)-3, Bhubaneswar	Bhubaneswar
8	Pr. CCIT, Bihar and Jharkhand	Chief Commissioner of Income-tax, Ranchi	Additional/Joint Commissioner of Income-tax (Appeals), Patna	Patna
9	(Patna)	(Ranchi)	Additional/Joint Commissioner of Income-tax (Appeals), Ranchi	Ranchi
10 11 12		Chief Commissioner of Income-tax, Ahmedabad-2 (Ahmedabad)	Additional/Joint Commissioner of Income-tax (Appeals) -1, Ahmedabad Additional/Joint Commissioner of Income-tax (Appeals) -2, Ahmedabad Additional/Joint Commissioner of Income-tax (Appeals) -3, Ahmedabad	Ahmedabad
13	Pr.CCIT, Gujarat (Ahmedabad)	Chief Commissioner of Income-tax, Vadodara	Additional/Joint Commissioner of Income-tax (Appeals) -1, Surat Additional/Joint Commissioner of Income-tax (Appeals) -2, Surat	Surat
15		(Vadodara)	Additional/Joint Commissioner of Income-tax (Appeals) -1, Vadodara Additional/Joint Commissioner of Income-tax (Appeals) -2, Vadodara	Vadodara
17	Pr.CCIT,	Chief Commissioner of Income-tax, Nashik	Additional/Joint Commissioner of Income-tax (Appeals), Aurangabad	Aurangabad
18	Pune (Pune)	(Nashik)	Additional/Joint Commissioner of Income-tax (Appeals), Nashik	Nashik

19			Additional/Joint Commissioner of Income-tax	
20			(Appeals)-1, Pune Additional/Joint Commissioner of Income-tax	Pune
20			(Appeals)-2, Pune	
21			Additional/Joint Commissioner of Income-tax	
21		Chief Commissioner of	(Appeals)-1, Nagpur	
22		Income-tax, Thane	Additional/Joint Commissioner of Income-tax	Nagpur
		(Thane)	(Appeals)-2, Nagpur	
23		, ,	Additional/Joint Commissioner of Income-tax	Tl
			(Appeals), Thane	Thane
24			Additional/Joint Commissioner of Income-tax	
			(Appeals) -1, Jaipur	Jaipur
25		Chief Commissioner of	Additional/Joint Commissioner of Income-tax	Juipui
26	Pr.CCIT, Rajasthan	Income-tax, Jodhpur	(Appeals)-2, Jaipur	
26	(Jaipur)	(Jodhpur)	Additional/Joint Commissioner of Income-tax	Udaipur
27			(Appeals), Udaipur Additional/Joint Commissioner of Income-tax	
21			(Appeals), Jodhpur	Jodhpur
28			Additional/Joint Commissioner of Income-tax	
-		Chief Commissioner of	(Appeals) -1, Chennai	
29		Income-tax, Chennai-3	Additional/Joint Commissioner of Income-tax	GI .
		(Chennai)	(Appeals) -2, Chennai	Chennai
30			Additional/Joint Commissioner of Income-tax	
			(Appeals) -3, Chennai	
31			Additional/Joint Commissioner of Income-tax	Madurai
			(Appeals), Madurai	171uuuiui ui
32			Additional/Joint Commissioner of Income-tax	
22	Pr.CCIT, Tamil	Chief Commissioner of	(Appeals) -4, Chennai	
33	Nadu	Income-tax, Chennai-4	Additional/Joint Commissioner of Income-tax	Chennai
34	(Chennai)	(Chennai)	(Appeals) -5, Chennai Additional/Joint Commissioner of Income-tax	
34			(Appeals) -6, Chennai	
35			Additional/Joint Commissioner of Income-tax	
			(Appeals) -1, Coimbatore	
36		Chief Commissioner of	Additional/Joint Commissioner of Income-tax	Coimbatore
		Income-tax,	(Appeals) -2, Coimbatore	
37		Triuchirapalli (Triuchirapalli)	Additional/Joint Commissioner of Income-tax	Kochi
		(Triuciii apaiii)	(Appeals), Kochi	Kociii
38			Additional/Joint Commissioner of Income-tax	Thiruvananthapuram
20			(Appeals), Thiruvananthapuram	Tima vanantiaparam
39			Additional/Joint Commissioner of Income-tax	
			(Appeals)-1, Lucknow	Lucknow
40		Chief Commissioner of	Additional/Joint Commissioner of Income-tax	Lucknow
70	Pr.CCIT, UP(East)	Income-tax, Bareilly	(Appeals)-2,	
	(Lucknow)	(Bareilly)	Lucknow	
41	,,	, ,	Additional/Joint Commissioner of Income-tax	¥7
			(Appeals), Varanasi	Varanasi
42			Additional/Joint Commissioner of Income-tax	Prayagraj
			(Appeals), Prayagraj	1 tayagtaj
43			Additional/Joint Commissioner of Income-tax	
4.4		GI: CG · · ·	(Appeals)-1, Noida	Noida
44	Pr.CCIT, UP(West)	Chief Commissioner of	Additional/Joint Commissioner of Income-tax	
45	and Uttarakhand	Income-tax, Dehradun (Dehradun)	(Appeals)-2, Noida Additional/Joint Commissioner of Income-tax	
43	(Kanpur)	(Demadum)	(Appeals), Agra	Agra
46			Additional/Joint Commissioner of Income-tax	
.			(Appeals), Kanpur	Kanpur
47	Pr.CCIT,		Additional/Joint Commissioner of Income-tax	
	West Bengal and	Chief C	(Appeals)-1, Kolkata	
48	Sikkim	Chief Commissioner of Income-tax, Kolkata-3	Additional/Joint Commissioner of Income-tax	
	(Kolkata)	(Kolkata)	(Appeals)-2, Kolkata	Kolkata
49		(IXOIKata)	Additional/Joint Commissioner of Income-tax	ixoixata
		ClifC	(Appeals)-3, Kolkata	
50		Chief Commissioner of	Additional/Joint Commissioner of Income-tax	
<u> </u>		Income-tax, Kolkata-4	(Appeals)-4, Kolkata	

51		(Kolkata)	Additional/Joint Commissioner of Income-tax	
31		(Homata)	(Appeals)-1,	
			Guwahati	Guwahati
52			Additional/Joint Commissioner of Income-tax	Guwanan
			(Appeals)-2,	
53			Guwahati Additional/Joint Commissioner of Income-tax	
33			(Appeals)-5, Kolkata	
54		Chief Commissioner of	Additional/Joint Commissioner of Income-tax	77. 11
		Income-tax, Kolkata-5 (Kolkata)	(Appeals)-6, Kolkata	Kolkata
55		(Koikata)	Additional/Joint Commissioner of Income-tax	
			(Appeals)-7, Kolkata	
56		Chief Commissioner of	Additional/Joint Commissioner of Income-tax	
57		Income-tax, Kolkata-6 (Kolkata)	(Appeals)-1, Siliguri Additional/Joint Commissioner of Income-tax	Siliguri
37		(Koikata)	(Appeals)-2, Siliguri	
58			Additional/Joint Commissioner of Income-tax	
			(Appeals)-1,	
			Bengaluru	
59			Additional/Joint Commissioner of Income-tax	
		Chief Commissioner of	(Appeals)-2,	
		Income-tax, Bengaluru-	Bengaluru	Bengaluru
60	Pr.CCIT,	(D l)	Additional/Joint Commissioner of Income-tax	
	Karnataka and Goa	(Bengaluru)	(Appeals)-3,	
61	(Bengaluru)		Bengaluru Additional/Joint Commissioner of Income-tax	
01			(Appeals)-4,	
			Bengaluru	
62			Additional/Joint Commissioner of Income-tax	Panaji
-		Chief Commissioner of	(Appeals), Panaji	
63		Income-tax, Panaji	Additional/Joint Commissioner of Income-tax	Marrana
		(Panaji)	(Appeals), Mysore	Mysore
64			Additional/Joint Commissioner of Income-tax	Gwalior
			(Appeals), Gwalior	Gwanoi
65	Pr.CCIT, Madhya	Chief Commissioner of	Additional/Joint Commissioner of Income-tax	Indore
	Pradesh and	Income-tax, Indore	(Appeals), Indore	
66	Chhattisgarh	(Indore)	Additional/Joint Commissioner of Income-tax	Bhopal
67	(Bhopal)		(Appeals), Bhopal Additional/Joint Commissioner of Income-tax	•
07			(Appeals), Raipur	Raipur
68			Additional/Joint Commissioner of Income-tax	
			(Appeals)-1, Gurugram	
69			Additional/Joint Commissioner of Income-tax	Gurugram
		al. ta	(Appeals)-2, Gurugram	
70		Chief Commissioner of Income-tax, Ludhiana	Additional/Joint Commissioner of Income-tax	Panchkula
		(Ludhiana)	(Appeals), Panchkula	I aliciikula
71	D CCITE 1:	(Eddinana)	Additional/Joint Commissioner of Income-tax	Faridabad
70	Pr.CCIT, North		(Appeals), Faridabad	- 411440444
72	West Region (Chandigarh)		Additional/Joint Commissioner of Income-tax	
73	(Chandigarii)		(Appeals)-1, Ludhiana Additional/Joint Commissioner of Income-tax	Ludhiana
13			(Appeals)-2, Ludhiana	
74		Chief Commissioner of	Additional/Joint Commissioner of Income-tax	
		Income-tax,	(Appeals)-1, Chandigarh	
75		Shimla	Additional/Joint Commissioner of Income-tax	Chandigarh
		(Shimla)	(Appeals)-2, Chandigarh	-
76			Additional/Joint Commissioner of Income-tax	
			(Appeals)-1, Delhi	
77		Chief Commissioner of	Additional/Joint Commissioner of Income-tax	
70	Pr.CCIT,	Income-tax,	(Appeals)-2, Delhi Additional/Joint Commissioner of Income-tax	
78	Delhi	Delhi-7	(Appeals)-3, Delhi	Delhi
	(Delhi)	(Delhi)	(Appeais)-3, Deilli	
79			Additional/Joint Commissioner of Income-tax	
			(Appeals)-4, Delhi	
	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	<del></del>	

			T	
80			Additional/Joint Commissioner of Income-tax (Appeals)-5, Delhi	
81		Chief Camarianian and	Additional/Joint Commissioner of Income-tax	
81		Chief Commissioner of	(Appeals)-6, Delhi	
0.2		Income-tax,		
82		Delhi-8	Additional/Joint Commissioner of Income-tax	
		(Delhi)	(Appeals)-7, Delhi	
83			Additional/Joint Commissioner of Income-tax	
			(Appeals)-8, Delhi	
84			Additional/Joint Commissioner of Income-tax	
		Chief Commissioner of	(Appeals)-9, Delhi	
85		Income-tax,	Additional/Joint Commissioner of Income-tax	
		Delhi-9	(Appeals)-10, Delhi	
86		(Delhi)	Additional/Joint Commissioner of Income-tax	
		(Dellii)	(Appeals)-11, Delhi	
87			Additional/Joint Commissioner of Income-tax	
			(Appeals)-12, Delhi	
88			Additional/Joint Commissioner of Income-tax	
		Chief Commissioner of	(Appeals)-1, Mumbai	
89		Income-tax, Mumbai-7	Additional/Joint Commissioner of Income-tax	
		(Mumbai)	(Appeals)-2, Mumbai	
90		, , ,	Additional/Joint Commissioner of Income-tax	
			(Appeals)-3, Mumbai	
91			Additional/Joint Commissioner of Income-tax	
		Chief Commissioner of	(Appeals)-4, Mumbai	
92		Income-tax, Mumbai-8	Additional/Joint Commissioner of Income-tax	
		(Mumbai)	(Appeals)-5, Mumbai	
93		, , ,	Additional/Joint Commissioner of Income-tax	
			(Appeals)-6, Mumbai	
94	Pr.CCIT, Mumbai		Additional/Joint Commissioner of Income-tax	
	(Mumbai)	Chief Commissioner of	(Appeals)-7, Mumbai	Mumbai
95	,	Income-tax, Mumbai-9	Additional/Joint Commissioner of Income-tax	
		(Mumbai)	(Appeals)-8, Mumbai	
96		ali ca i i c	Additional/Joint Commissioner of Income-tax	
		Chief Commissioner of	(Appeals)-9, Mumbai	
97		Income-tax, Mumbai-10	Additional/Joint Commissioner of Income-tax	
		(Mumbai)	(Appeals)-10, Mumbai	
98			Additional/Joint Commissioner of Income-tax	
		Chief Commissioner of	(Appeals)-11, Mumbai	
99		Income-tax, Mumbai-11	Additional/Joint Commissioner of Income-tax	
		(Mumbai)	(Appeals)-12, Mumbai	
100		(1.1011001)	Additional/Joint Commissioner of Income-tax	
			(Appeals)-13, Mumbai	
		l	I \ II '''/ '''/ ''' ''''	

2. This Notification shall come into force from the date of its publication in the Official Gazette.

[Notification No. 40/2023 F. No. 279/Misc./M-42/2023-ITJ]

TANAY SHARMA, Jt. Commissioner of Income Tax(OSD), ITJ-I, CBDT