



प्रधान आयकर आयुक्त-16, कोलकाता कार्यालय
OFFICE OF THE Pr. COMMISSIONER OF INCOME TAX-16
3, गवर्नमेंट प्लेस (पश्चिम), कोलकाता -700 001
3, GOVERNMENT PLACE (WEST), KOLKATA-700 001

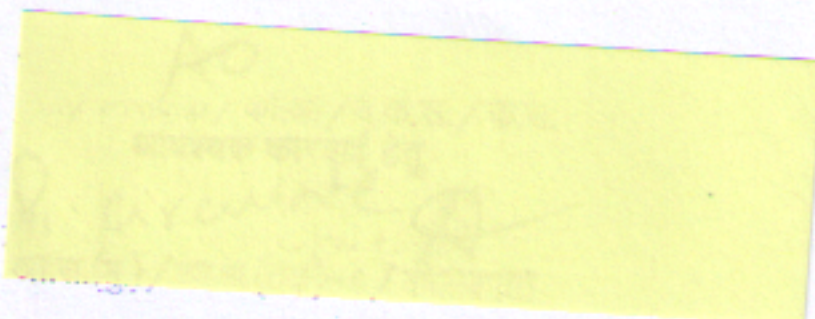
No. PCIT-16 /Kol/Restructuring-2019/2019-20/157

Date:01.10.2019

ORDER UNDER SECTION 120 OF THE INCOME-TAX ACT, 1961

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 Notification No. 1 (Income-tax) dated 15th November, 2014 in M. No. DCIT, Hqrs. (Technical)/Cadre Restructuring/ Posts/2014-15/3863-3962, CBDT Notification No. S .O. 3426(E) dated 20th September 2019, Pr. Chief Commissioner of Income Tax, Kolkata vide F. No. Pr. CCIT/WB & S/Technical/DCIT/67/Part-2/19-20/6546-6610 dated 01.10.20 19 and in supersession of all earlier orders issued hereto in this behalf by Principal Commissioner of Income Tax /Commissioner of Income Tax- 16, Kolkata, except as to respecting things done or omitted to be done before such supersession, I, the Principal Commissioner of Income Tax-16, Kolkata do hereby:

a) Direct that the Addl/Jt Commissioner of Income Tax specified in Column (2) of the Schedule annexed hereto and having their headquarters at Kolkata in the State of West Bengal, shall exercise the powers and perform the functions 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:



SCHEDULE-I

Sl.No.	Designation, class of Income-tax authorities	Headquarters	Territorial Areas	Persons or classes of persons	Cases or classes of cases
(1)	(2)	(3)	(4)	(5)	(6)
1	Additional Commissioner of Income-tax or Joint Commissioner of Income-tax, Range-46, Kolkata	Kolkata, West Bengal	In the state of West Bengal- The District of Howrah;	(a) 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); (b) persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in column (4);	All cases of persons referred to in corresponding entries in items (a) and (b) of column (5) whose surnames in the case of individuals begin with alphabet 'A' or 'B' or 'C' or 'D' or 'E' or 'F' and whose first names in the case of persons other than individuals begin with alphabet 'A' or 'B' or 'C' or 'D' or 'E' or 'F', 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;

	Additional Commissioner of Income-tax or Joint Commissioner of Income-tax, Range-47, Kolkata	Kolkata, West Bengal	In the state of West Bengal- The District of Howrah;	<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 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 column (4);</p>	<p>All cases of persons referred to in corresponding entries in items (a) and (b) of column (5) whose surnames in the case of individuals begin with alphabet 'G' or 'H' or 'I' or 'J' or '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' and whose first names in the case of persons other than individuals begin with alphabet 'G' or 'H' or 'I' or 'J' or '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' 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>
--	---	-------------------------	---	---	--

(b) Explanation:-

For the purposes of this notification,-

(i) "residing" means,-

- (a) in the case of an individual, place of residence, unless otherwise provided in this order;
- (b) in the case of a Hindu Undivided Family, place of residence of the Karta; and
- (c) in the case of a firm or an association of persons or body of individuals or a local authority and all other artificial juridical persons other than companies, the place where the head office is located.

(ii) The jurisdiction of the Income Tax Officer and the Assistant Commissioner of Income Tax or Deputy Commissioner of Income Tax over cases or classes of cases for a particular Financial Year shall be decided on the basis of income or loss declared in the latest return available as on 1st day of April of the said financial year or if specifically ordered otherwise.

2. 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.

3. This order shall come into force from the 03.10.2019.

Sd/-

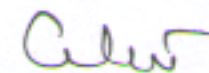
(Krishna Mohan Dixit)

Principal Commissioner of Income-tax-16
Kolkata

M.No.PCIT-16/Kol/Restructuring-2019/2019-20/6910-6921 Date:01.10.2019

Copy to :

1. The Joint Secretary, Administration, CBDT, New Delhi.
2. The Pr. DGIT (Systems) , 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-46, 47, Kolkata
9. The ZAO, CBDT, Kolkata
10. The PRO, Aayakar Bhawan, Kolkata
11. Hindi Cell for Hindi version of this order ; and
12. Guard file.



(ASHIS DATTA)

ITO,Tech-16,Kolkata

for Principal Commissioner of Income-tax-16
Kolkata