



Office of the Additional Commissioner of Income Tax, Range - 2(2), Bengaluru
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F. No. 1/Juris/Addl.CIT,R-2(2)/BLR/120/24-25

Date: 28.06.2024

ORDER UNDER SECTION 120 OF THE INCOME TAX ACT, 1961

In pursuance of the Order in No 278/Pr.CCIT/Tech/2024-25 dated 04-06-2024 of the Pr. Chief Commissioner of Income Tax, Karnataka & Goa Region towards diversion of posts on rationalization of jurisdiction in Jurisdiction Charges, Karnataka & Goa Region and letter of Pr. CCIT, Karnataka & Goa in F No 278/Pr.CCIT/Tech/2024-25 dated 19.06.2024 and corrigendum dated 27.06.2024 communicating the approval of Pr. CCIT for proposal of rationalization of jurisdiction in charge of Pr. Commissioner of Income Tax, Bengaluru-2, Bengaluru and Order in No 1/Jurisdiction/Pr.CIT-2/BLR/2024-25 dated 27.06.2024 passed by the Pr. Chief Commissioner of Income Tax, Bengaluru-2, Bengaluru on this subject and in exercise of power conferred by sub section (1) and (2) of section 120 of the Income tax Act, 1961 (43 of 1961), 'the Act' and in suppression of all earlier orders in this regard passed by this office, but excluding orders passed u/s 127 of the Act assigning jurisdiction over any case(s) to any Assessing Officer, I, the Additional Commissioner of Income Tax, Range- 2(2), Bengaluru hereby direct that the Deputy/ Assistant Commissioner of Income tax and Income Tax Officers mentioned in Column 2 of the Schedule attached herewith shall exercise the powers and perform the function of Assessing Officers under the Act, concurrently, in respect of such cases or classes of cases specified in the corresponding entries in column(6) of the Schedule attached herewith, of such persons or classes of persons 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, having their headquarters specified in the corresponding entries in column (3) of the said schedule, in respect of all incomes or classes of income thereof, except such cases, as are hereafter assigned under section 120 of Act to any Principal Commissioner of Income Tax or under section 127of the Act to any Assessing Officer.



2. For the purposes of this Notification.

(i) The term 'income' shall be the total income or loss declared in the return of income, which is pending on the 1st April of the Assessment Year.

(ii) The term of the 'return of income' means

(a) where the assessment of only one assessment year is pending on 1st April of the assessment year, the return of income of the said assessment year.

(b) Where the assessments of more than one assessment years are pending on 1st April of the assessment year, the return showing the highest total income or loss among returns of income of the pending assessment years;

(c) Where no assessment is pending on 1st April of the assessment year, the income of the latest assessment year for which the return of income has been filed.

(iii) 'residing' means:

(a) In case of an individual, the place of residence, unless otherwise provided in this Notification;

(b) In the case of a Hindu Undivided Family, the place of residence of the Karta

(c) In the case of a firm or an association of persons or a body of individual and all other artificial judicial persons other than companies, the place where the head office is located,

(d) In the case of companies registered under the Companies Act, 2013 or under the Companies Act, 1956, the place where their registered office or principal place of business is located.

3. The income tax authorities referred to in column (2) of the schedule annexed herewith shall not exercise powers and perform functions, which have specifically been assigned through separate notification(s) issued by the Central Board of Direct Taxes, to an income tax authority having designation other than those mentioned in column (2) of the Schedule.

This order shall come into force with effect from 1st day of July, 2024.



(Ramanathan R)
Additional Commissioner of Income Tax,
Range-2(2), Bengaluru

SCHEDULE

S No	Designation of Income Tax Authority	Headquarter	Territorial Area	Person or classes of persons	Cases or classes of cases
1	2	3	4	5	6
1	Deputy/Assistant Commissioner of Income Tax, Circle-2(2)(1), Bengaluru	Bengaluru, Karnataka	In the state of Karnataka- (a) Districts of Bengaluru Urban & Bengaluru Rural (b) City or urban agglomeration areas of the Bengaluru Urban and rural Districts falling within the territorial areas of the following PIN Code areas 1. 560003 2. 560010 3. 560020 4. 560021 5. 560053 6. 560055	(a) 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 item (a) of column (4) ; having income more than Rs 30 lakhs (b) 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) of column (4) having income more than Rs 20 lakhs (c) persons other than companies deriving income from business or profession and whose principal	(a) all cases of companies including cases that were earlier assessed at LTU, Bangalore mentioned in item (a) of column (5) in the areas mentioned in item (a) of column (4) whose name begin with alphabet C or D or E (b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (a) above (c) all cases of persons referred to in corresponding entry in item (a) and item (c) of column (5) whose principal source of income is from legal , medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or any other profession as is notified by the Board in the Official Gazette under sub section (1) of section 44AA of the Income Tax Act, 1961 (d) all cases of individuals being managing director or director or manager or



			<p>place of business or profession is within the territorial area mentioned in item (a) of column (4) having income more than Rs 20 lakhs</p> <p>(d) persons being individuals referred to in item (b) and (d) of column (6)</p> <p>(e) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) of column (4) having income more than Rs 20 lakhs</p> <p>(f) persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in item (b) of column (4) having income more than Rs 20 lakhs</p>	<p>secretary in the companies referred to in corresponding entry in item (c) above</p> <p>(e) all cases of persons referred to in corresponding entry in items (a), (b) and (c) of column (5) whose principal source of income is from any activity associated with movies, all types of films, television media, dramatics, performing arts, entertainment industry (including audio or video or production, distribution, display, software support, infrastructural support or technical support to the industry), stage shows, operation of cable and radio network, ownership and/or operation of motion picture studios, cinema halls and theatres and also including cases of artists connected with aforesaid fields including video, radio and disc jockeys</p> <p>(f) all cases of persons referred to in corresponding entries in items (e) and (f) of column (5)</p> <p>(g) all cases of persons referred to in corresponding entries in items (b) of column (5)</p> <p>(Residual)</p>
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2	Income Tax Officer, Ward-2(2)(1), Bengaluru	Bengaluru, Karnataka	<p>In the state of Karnataka-</p> <p>(a) Districts of Bengaluru Urban & Bengaluru Rural</p> <p>(b) City or urban agglomeration areas of the Bengaluru Urban and rural Districts falling within the territorial areas of the following PIN Code areas</p> <p>1. 560020 2. 560021</p>	<p>(a) 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 item (a) of column (4) ; having income less than Rs 30 lakhs</p> <p>(b) persons being individuals referred to in item (b) of column (6)</p> <p>(c) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) of column (4) having income less than Rs 20 lakhs</p> <p>(d) persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area</p>	<p>(a) all cases of companies including cases that were earlier assessed at LTU, Bangalore mentioned in item (a) of column (5) in the areas mentioned in item (a) of column (4) whose name begin with alphabet C</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (a) above</p> <p>(c) all cases of persons referred to in corresponding entries in items (c) and (d) of column (5)</p>
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				mentioned in item (b) of column (4) having income less than Rs 20 lakhs	
3	Income Tax Officer, Ward-2(2)(2), Bengaluru	Bengaluru, Karnataka	In the state of Karnataka- (a) Districts of Bengaluru Urban & Bengaluru Rural (b) City or urban agglomeration areas of the Bengaluru Urban and rural Districts falling within the territorial areas of the following PIN Code areas 1. 560010	(a) 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 item (a) of column (4) ; having income less than Rs 30 lakhs (b) persons being individuals referred to in item (b) of column (6) (c) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) of column (4) having income less than Rs 20 lakhs (d) persons other than companies deriving income from business or	(a) all cases of companies including cases that were earlier assessed at LTU, Bangalore mentioned in item (a) of column (5) in the areas mentioned in item (a) of column (4) whose name begin with alphabet D (b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (a) above (c) all cases of persons referred to in corresponding entries in items (c) and (d) of column (5)



				profession and whose principal place of business is within the territorial area mentioned in item (b) of column (4) having income less than Rs 20 lakhs	
4	Income Tax Officer, Ward-2(2)(3), Bengaluru	Bengaluru, Karnataka	In the state of Karnataka- (a) Districts of Bengaluru Urban & Bengaluru Rural (b) City or urban agglomeration areas of the Bengaluru Urban and rural Districts falling within the territorial areas of the following PIN Code areas 1. 560003 2. 560055 (c) City or urban agglomeration areas of the Bengaluru Urban and rural Districts falling within the territorial areas of the following PIN Code areas 1. 560053	(a) 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 item (a) of column (4) ; having income less than Rs 30 lakhs (b) 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 item (a) of column (4) having income less than Rs 20 lakhs (c) persons being individuals referred to in item (b) of column (6)	(a) all cases of persons referred to in corresponding entry in item (a) and item (b) of column (5) whose principal source of income is from medical profession. (b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (a) above (c) all cases of persons referred to in corresponding entries in items(d), (e), (f) and (g) of column (5)



(d) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) of column (4) having income less than Rs 20 lakhs

(e) persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in item (b) of column (4) having income less than Rs 20 lakhs

(f) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (c) of column (4) and whose 5th alphabet of PAN starts with alphabet A to M having income less than Rs 20 lakhs.



				(g) persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in item (c) of column (4) and whose 5th alphabet of PAN starts with alphabet A to M having income less than Rs 20 lakhs.	
Income Tax Officer, Ward-2(2)(5), Bengaluru	Bengaluru, Karnataka	In the state of Karnataka- (a) Districts of Bengaluru Urban & Bengaluru Rural (b) City or urban agglomeration areas of the Bengaluru Urban and rural Districts falling within the territorial areas of the following PIN Code areas 1. 560053	(a) 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 item (a) of column (4) ; having income less than Rs 30 lakhs (b) 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 item (a) of column (4) having	(a) all cases of persons referred to in corresponding entry in item (a) and item (b) of column (5) whose principal source of income is from legal profession. (b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (a) above (c) all cases of persons referred to in corresponding entry in items (a) and (b) of column (5) whose principal source of income is from any activity associated with movies, all types of films, television media, dramatics, performing arts, entertainment industry (including audio or video or production, distribution, display, software support,	



			<p>income less than Rs 20 lakhs</p> <p>(c) persons being individuals referred to in item (b) of column (6)</p> <p>(d) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) of column (4) and whose 5th alphabet of PAN starts with alphabet N to Z having income less than Rs 20 lakhs.</p> <p>(e) persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in item (b) of column (4) and whose 5th alphabet of PAN starts with alphabet N to Z having income less than Rs 20 lakhs.</p>	<p>infrastructural support or technical support to the industry), stage shows, operation of cable and radio network, ownership and/or operation of motion picture studios, cinema halls and theatres and also including cases of artists connected with aforesaid fields including video, radio and disc jockeys</p> <p>(d) all cases of persons referred to in corresponding entries in items (d) and (e) of column (5)</p>
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<p>Income Tax Officer, Ward-2(2)(7), Bengaluru</p>	<p>Bengaluru, Karnataka</p>	<p>In the state of Karnataka-</p> <p>(a) Districts of Bengaluru Urban & Bengaluru Rural</p>	<p>(a) 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 item (a) of column (4) ; having income less than Rs 30 lakhs</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 item (a) of column (4) having income less than Rs 20 lakhs</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 item (a) of column (4) having income less than Rs 20 lakhs</p>	<p>(a) all cases of companies including cases that were earlier assessed at LTU, Bangalore mentioned in item (a) of column (5) in the areas mentioned in item (a) of column (4) whose name begin with alphabet E</p> <p>(b) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (a) above</p> <p>(c) all cases of persons referred to in corresponding entry in item (a) and item (c) of column (5) whose principal source of income is from engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or any other profession as is notified by the Board in the Official Gazette under sub section (1) of section 44AA of the Income Tax Act, 1961</p> <p>(d) all cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (c) above</p> <p>(e) all cases of persons referred to in corresponding entries in items (b) of column (5) (Residual)</p>
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			(d) persons being individuals referred to in item (b) and (d) of column (6)
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(Ramanathan R)
Additional Commissioner of Income Tax,
Range-2(2), Bengaluru

Copy to:

1. The Principal Chief Commissioner of Income Tax, Karnataka & Goa, Bengaluru.
2. All Chief Commissioners of Income tax/ Director General of Income tax (Inv.) of Karnataka & Goa Region
3. All Pr. Commissioners/ Commissioners of Income tax of Karnataka & Goa Region
4. All Addl/Jt. CIT and Addl./ Jt DDIT of Karnataka & Goa Region
5. All Dy/ ACIT and ITOs of Principal Commissioner of Income tax, Bengaluru-2, Bengaluru
6. Registrar, Income Tax Appellate Tribunal, Bengaluru
7. Commissioners of Income Tax, DR and Senior DRs of ITAT, Bengaluru
8. Senior Standing Counsel/ Standing Counsel and Prosecution Counsel of High Court
9. Notice Board
10. File

