

 <p>भारत सरकार GOVERNMENT OF INDIA</p>	<p>संयुक्त आयकर आयुक्त, रेंज बेलगावी, का कार्यालय, तीसरा तल, फेरोज़ खिमजीबाई परिसर, सिविल अस्पताल के सामने, डॉ. बी. आर. अंबेडकर रोड, बेलगावी - 590001</p> <p>OFFICE OF THE JOINT COMMISSIONER OF INCOME TAX, RANGE, BELAGAVI, 3RD FLOOR, FEROZ KHIMJIBHAI COMPLEX, OPP: CIVIL HOSPITAL, DR. B. R. AMBEDKAR ROAD, BELAGAVI - 590001</p>
	<p>टेली / Telephone : 0831-2464808, फ़ैक्स / Fax : 0831-2427627</p> <p>Official Email ID : belgaum.addicit@incometax.gov.in</p>
<p>फाइल सं: F.No. JURISDICTION / JCIT RNG/BGM/2024-25</p>	<p>दिनांक/ Date : 28/06/2024</p>

ORDER UNDER SECTION 120 OF THE INCOME TAX ACT, 1961

In exercise of the powers conferred by sub-section (1), (2) and (5) of section 120 of the income tax Act, 1961(43 of 1961) [43 of 1961] by the Government of India, Central Board of Direct Taxes, New Delhi, and in accordance with Notification Number S.O. No. 2752(E) dated 22nd October, 2014 of Government of India, Central Board of Direct Taxes, published in the Gazette of India, Extraordinary, Part-II, Section 3(ii) [Notification No. 50/2014/F/No. 187/38/2017 (ITA-I)], Notification No. 64/2014 F. No. 187/40/2014 (ITA-I) dated 13.11.2014; Subsequent order of the Principal Chief Commissioner of Income-tax (CCA), Bengaluru, dated: 15.11.2014 vide F. No. 169/Pr.CC/HQ/Cadre Restructure matters/2014-15 dated 15.11.2014 allocating Ranges including Special Ranges under the jurisdiction of Pr. CIT/CIT, and F.No.257/Pr.CCIT/Tech/FacelessAsst/2020-21 dt 2nd September, 2020 & F.No.169/Pr.CCIT/Tech/2021-22/156 dated: 14.07.2021.

The Principal Commissioner of Income- tax, Hubballi, having been authorized so, vide notification no. 62 S.O.2755 (E) dated 13th August, 2020 vide S.O.2755(E) in Notification No.63/2020/F.No.187/3/2020-ITA-I dt:13th August, 2020 & Corrigendum S.O. 2903(E) in Notification No.69/2020/F.No.187/3/2020(ITA-I) dt:27th August, 2020 of ITA-I, has made amendments in the office order in F No. Notification/Pr.CIT/HBL/2020-21 dated 09.10.2020 and 07.12.2020. Subsequent amendments have been made by the Pr CIT, Hubli in the office order in F. No. Notification/Pr.CIT/HBL/2021-22 dated 27.07.2021 by the Pr CIT, Hubli. These orders have been given effect by orders passed by the Addl CIT / JCIT Range-1, Belgavi , Addl CIT / JCIT Range-2, Belgavi , & by the Addl CIT / JCIT Vijayapur Range, Vijayapur on various dates.

Now consequent to the order of the Principal Chief Commissioner of Income-tax, Bengaluru in No.278/Pr.CCIT/Tech/2024-25 dated 04/06/2024 for diversion of posts on rationalization of jurisdiction in jurisdictional charges Karnataka & Goa region, The Principal Commissioner of Income-tax, Hubballi, has made the amendments in the office order F. No. Notification/Pr.CIT/HBL/2021-22 dated 27.07.2021 allocating the territorial jurisdiction to

Belagavi Range vide Order under section 120 of the Income Tax Act, 1961 in F No Notification / Pr CIT / HBL / 2024-25 dated 20.06.2024. To give effect to the Order under section 120 of the Income Tax, 1961 dated 20.06.2024 passed by the Pr CIT, Hubli, I the Additional / Joint Commissioner of Income Tax, Belagavi Range, Belagavi hereby modify the territorial jurisdiction of Additional / Joint Commissioner of Income Tax in respect of schedule allocating persons or class of persons amongst the officers of the Range as under :

SCHEDULE ALLOCATING PERSONS OR CLASS OF PERSONS

	In the state of Karnataka :
(a)	All cases of persons other than the companies, and other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption), & Commissioner of Income Tax (International Taxation) deriving income from source other than income from business or profession and residing within territorial areas falling in the Belagavi, Bagalkot and Vijayapura Revenue Districts.
(b)	All cases of persons other than the companies, and other than the cases falling under the jurisdiction of Commissioner of income Tax (Exemption), & Commissioner of Income Tax (International Taxation) deriving income from business or profession and whose principal place of business is within the territorial areas falling in the Belagavi, Bagalkot and Vijayapura Revenue Districts.
(c)	All cases of persons being companies, other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption), & Commissioner of Income Tax (International Taxation) registered under the companies Act, 2013 or under any previous company law and having its registered office or principal place of business within the territorial area falling in the Belagavi, Bagalkot and Vijayapura Revenue Districts.
(d)	All cases of persons being individuals being managing director or director or manager or secretary in the companies mentioned in item (c) above and residing within the territorial areas territorial area falling in the Belagavi, Bagalkot and Vijayapura Revenue Districts.

SCHEDULE OF ALLOCATION BETWEEN OFFICERS OF THE RANGE

JURISDICTION OF BELAGAVI RANGE, BELAGAVI

All cases of persons mentioned in item (a), (b), (c), & (d), of the schedule in respect of cases falling in the territorial areas of Revenue Districts of Belagavi , Vijayapur and Bagalkot is allocated as under :

	ASSESSING OFFICER	JURISDICTION
1.	Deputy Commissioner of Income Tax/ Assistant Commissioner of Income Tax Circle 1 Belagavi With Headquarters at Belagavi	The Deputy Commissioner of Income / Assistant Commissioner of Income Tax will have jurisdiction over all persons mentioned in item a), (b), (c), & (d), of the schedule, , whose return of income pending as on 1" April, 2024 or as on 1 st April, of every subsequent Assessment Year shows total income or loss of above Rs. 10 lakh in case of companies and above Rs. 15 lakh in cases of other than companies (or any other amount as be stipulated from time to time by the Central Board of Direct taxes or the Principal Chief Commissioner of Income Tax or Principal Commissioner of Income tax Commissioner of income Tax) and above falling under the Revenue district of Belagavi within the jurisdiction assigned to the Income Tax Officer Ward-1, Belagavi, Income Tax Officer Ward-2, Belagavi, Income Tax Officer, Ward-1, Nippani & Income Tax Officer, Ward-1, Gokak except cases assigned or to be assigned to any other Assessing Officer. However, the Deputy Commissioner of Income Tax/ Assistant Commissioner of Income Tax may exercise concurrent jurisdiction with one or more of the other Assessing Officers of Income Tax Officer Ward-1, Belagavi, Income Tax Officer Ward-2, Belagavi, Income Tax Officer, Ward-1, Nippani & Income Tax Officer, Ward-1, Gokak if so authorized by the Principal Commissioner of Income Tax/Commissioner of Income Tax.

<p>2. Income Tax Officer , Ward 1 Belagavi</p> <p>With Headquarters at Belagavi</p>	<p>1. All cases of persons mentioned in item (c) and (d) of the schedule whose return of income pending as on 1" April, 2024 or as on 1st April, of every subsequent Assessment Year shows total income or loss below Rs. 10 lakh in case of companies and below Rs. 15 lakh in cases of other than companies (or any other amount as be stipulated from time to time by the Central Board of Direct taxes or the Principal Chief Commissioner of Income Tax or Principal Commissioner of Income tax Commissioner of income Tax) falling in the territorial areas of Revenue District of Belagavi <u>except</u> the following talukas of Nippani, Chikkodi, Gokak, Mudalgi & Hukkeri in Revenue District of Belagavi whose names begin with any of the letter of alphabet "A to K" based on 5th Character of PAN and if no PAN is allotted then first letter appearing in the name of person with alphabet from "A to K".</p> <p>2. All cases of persons mentioned in item (a) and (b) of the schedule whose return of income pending as on 1" April, 2024 or as on 1st April, of every subsequent Assessment Year shows total income or loss below Rs. 10 lakh in case of companies and below Rs. 15 lakh in cases of other than companies (or any other amount as be stipulated from time to time by the Central Board of Direct taxes or the Principal Chief Commissioner of Income Tax or Principal Commissioner of Income tax Commissioner of income Tax) who are residing or whose principal place of business is within the territorial areas of Revenue District of Belagavi except the following talukas of Nippani, Chikkodi, Gokak, Mudalgi & Hukkeri in Revenue District of Belagavi</p>
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		<p>whose names begin with any of letter of alphabet "A to K" based on 5th Character of PAN and if no PAN is allotted then first letter appearing in the name of person with alphabet from "A to K".</p>
3.	<p>Income Tax Officer, Ward-2, Belagavi</p> <p>With Headquarters at Belagavi</p>	<p>1. All cases of persons mentioned in item (c) and (d) of the schedule whose return of income pending as on 1st April, 2024 or as on 1st April, of every subsequent Assessment Year shows total income or loss below Rs. 10 lakh in case of companies and below Rs. 15 lakh in cases of other than companies (or any other amount as be stipulated from time to time by the Central Board of Direct taxes or the Principal Chief Commissioner of Income Tax or Principal Commissioner of Income tax Commissioner of income Tax) falling in the territorial areas of Revenue District of Belagavi except the following talukas of Nippani, Chikkodi, Gokak, Mudalgi & Hukkeri in Revenue District of Belagavi whose names begin with any of the letter of alphabet "<u>L to Z</u>" based on 5th Character of PAN and if no PAN is allotted then first letter appearing in the name of person with alphabet from "L to Z" and if no PAN is allotted then first letter appearing in the name of person with alphabet from "L to Z"</p> <p>2. All cases of persons mentioned in item (a) and (b) of the schedule whose return of income pending as on 1st April, 2024 or as on 1st April, of every subsequent Assessment Year shows total income or loss below Rs. 10 lakh in case of companies and below Rs. 15 lakh in cases of other than companies (or any other amount as be stipulated from time to time by the Central Board of Direct taxes or the Principal Chief</p>

		<p>Commissioner of Income Tax or Principal Commissioner of Income tax Commissioner of income Tax) and who are residing or whose principal place of business is within the territorial areas of Revenue District of Belagavi except the following talukas of Nippani, Chikkodi, Gokak, Mudalgi & Hukkeri in Revenue District of Belagavi whose names begin with any of letter of alphabet "L to Z" based on 5th Character of PAN and if no PAN is allotted then first letter appearing in the name of person with alphabet from "L to Z" if no PAN is allotted then first letter appearing in the name of person with alphabet from "L to Z"</p>
4.	<p>Income Tax Officer, Ward-1, Gokak</p> <p>With Headquarters at Gokak</p>	<p>1. All cases of persons mentioned in item (c) and (d) of the schedule whose return of income pending as on 1" April, 2024 or as on 1st April, of every subsequent Assessment Year shows total income or loss below Rs. 10 lakh in case of companies and below Rs. 15 lakh in cases of other than companies (or any other amount as be stipulated from time to time by the Central Board of Direct taxes or the Principal Chief Commissioner of Income Tax or Principal Commissioner of Income tax Commissioner of income Tax) falling in the territorial areas of Gokak Taluka, Mudalgi Taluka and Hukkeri Taluka falling under the Revenue district of Belagavi.</p> <p>2. All cases of persons mentioned in item (a) and (b) of the schedule whose return of income pending as on 1" April, 2024 or as on 1st April, of every subsequent Assessment Year shows total income or loss below Rs. 10 lakh in case of companies and below Rs. 15 lakh in cases of other than companies (or any other amount as be stipulated from time to time by</p>

		<p>the Central Board of Direct taxes or the Principal Chief Commissioner of Income Tax or Principal Commissioner of Income tax Commissioner of income Tax) who are residing or whose principal place of business is within the territorial areas of Gokak Taluka, Mudalgi Taluka and Hukkeri Taluka falling under the Revenue district of Belagavi.</p>
5.	<p>Income-tax Officer, Ward-1, Nippani</p> <p>With Headquarters at Nippani</p>	<p>1. All cases of persons mentioned in item (c) and (d) of the schedule whose return of income pending as on 1" April, 2024 or as on 1st April, of every subsequent Assessment Year shows total income or loss below Rs. 10 lakh in case of companies and below Rs. 15 lakh in cases of other than companies (or any other amount as be stipulated from time to time by the Central Board of Direct taxes or the Principal Chief Commissioner of Income Tax or Principal Commissioner of Income tax Commissioner of income Tax) falling in the territorial areas of Nippani Taluka and Chikkodi Taluka falling under the Revenue district of Belagavi.</p> <p>2. All cases of persons mentioned in item (a) and (b) of the schedule whose return of income pending as on 1" April, 2024 or as on 1st April, of every subsequent Assessment Year shows total income or loss below Rs. 10 lakh in case of companies and below Rs. 15 lakh in cases of other than companies (or any other amount as be stipulated from time to time by the Central Board of Direct taxes or the Principal Chief Commissioner of Income Tax or Principal Commissioner of Income tax Commissioner of income Tax) who are residing or whose principal place of business is within the territorial areas of Nippani Taluka and Chikkodi Taluka falling under the Revenue</p>

		district of Belagavi.
6.	Income-tax Officer, Ward-1, Vijayapura With Headquarters at Vijayapura.	1. All cases of persons mentioned in item (c) and (d) of the schedule falling in the territorial areas under the Revenue district of Vijayapura. 2. All cases of persons mentioned in item (a) and (b) of the schedule falling in the territorial areas under the Revenue district of Vijayapura.
7	Income Tax Officer, Ward-1, Bagalkot. With Headquarters at Bagalkot.	1. All cases of persons mentioned in item (c) and (d) of the schedule falling in the territorial areas under the Revenue district of Bagalkot. 2. All cases of persons mentioned in item (a) and (b) of the schedule falling in the territorial areas under the Revenue district of Bagalkot.

This order shall come into force with effect from 01.07.2024

EXPLANATIONS: -

For the purposes of this Notification

(1) "residing" means

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

(b) in the case of an Hindu Undivided Family, the place of residence of the Karta and

(c) in the case of a firm or an association of persons or a body of individual or a local authority and all other artificial juridical persons other than companies, the place where the head office is located.

(2) The "return of income" means:-

(a) Where the assessment of only one assessment year is pending on 1 April, 2024 or on 1st April of the subsequent assessment year, the return of the said assessment year,

(b) Where the assessments of more than one assessment years are pending as on 1 April 2024 or 1 April of the subsequent assessments year, the return showing the highest total income or loss among returns of the pending assessment year;

(c) Where no assessment is pending on 1 April, 2024 or on 1st April of subsequent assessment year, the return of the latest assessment year for which the assessment has been made.

(3) The "alphabet" means

The fifth Character of the PAN or first letter appearing in the name of person where no PAN exists:

(4) This Notification is issued by the Income tax authority as "**Joint Commissioner of Income-tax Belagavi Range, Belagavi**". The designation is to be understood as Additional Commissioner of Income-tax or, Joint Commissioner of Income-tax Therefore, "**Additional Commissioner/Joint Commissioner of Income-tax. Belagavi Range, Belagavi**" refers to an Income Tax Authority, which could either be Additional Commissioner of Income-tax, Belagavi Range, Belagavi, or Joint Commissioner of Income-tax, Belagavi Range, Belagavi

(5) The Income Tax Authorities referred to in the Schedule of this Notification shall not exercise powers and perform functions, in respect of persons which have specifically been assigned through separate notification(s), to an Income-Tax Authority having designation other than those mentioned in the said Schedule.

(राजगोपाल के पार्थसारथी, भा.रा.से./**RAJGOPAL K. PARTHASARATHY, IRS**)
संयुक्त आयकर आयुक्त / JOINT COMMISSIONER OF INCOME-TAX
रेंज, बेलगावी/ RANGE, BELAGAVI

Copy for information to:

1. The Principal Chief Commissioner of Income-tax, Karnataka & Goa, Bengaluru,
- 2 The Chief Commissioner of Income-tax, Bengaluru-1, Bengaluru;
- 3 All the Chief Commissioner of Income-tax & Chief Commissioner of Income tax (REAC) in respect of Karnataka & Goa Region:
4. The Director General of Income tax (Inv) Bengaluru
- 5 All the Pr. Commissioner of Income tax and Pr. Commissioner of income tax (REAC)/Commissioner of Income tax (Appeals) in respect of Karnataka & Goa Region
- 6 The Principal Commissioner of Income tax/Commissioner of income-tax Hubballi/Belgaum/Panaji/Mangaluru/Kalburgi/Davangere/Mysuru
- 7 The Commissioner of Income-tax (Admn. & CO)/(Judicial)/(Exemption)/(Audit)/(TP)/(International Taxation)/(ITAT)-1/ CPC Bengaluru.

- 8 The Director of Income-tax (Inv.), Bengaluru/Panaji/(Intelligence), Bengaluru:
- 9 The Commissioner of Income tax (Appeals), Belagavi
10. All the Assessing Officer of Range Belagavi, Vijayapur & Bagalkote
- 11 The ITGOA and ITEF of Belagavi
- 12 ICA Belagavi/ The Tax Practitioners Associations at Belagavi, Vijayapur, & Bagalkote with a request to bring to notice the change of jurisdiction amongst all the stakeholders.
- 13 Notice Board, Office, Belagavi, Vijayapur, & Bagalkote. .



(राजगोपाल के पार्थसारथी, भा.रा.से/RAJGOPAL K. PARTHASARATHY, IRS)
संयुक्त आयकर आयुक्त / JOINT COMMISSIONER OF INCOME-TAX
रेंज, बेलगावी/ RANGE, BELAGAVI