



भारतसरकार, आयकरविभाग  
GOVERNMENT OF  
INDIA, INCOME TAX  
DEPARTMENT

संयुक्तआयकरआयुक्तकाकार्यालय, कलबुरगिरेंज, कलबुरगि  
OFFICE OF THE JOINT COMMISSIONER OF INCOME TAX,  
KALABURAGI RANGE, KALABURAGI  
आयकरभवन, सेडमरोड, कलबुरगी - ५८५१०५,  
AAYAKAR BHAVAN, SEDAM ROAD, KALABURAGI – 585105.  
फोनसं/PHONE NO. 08472-256028, फैक्ससं/FAX NO.08472-260372

F.No.1/Jurisdiction/JCIT/Glb/2024-25 Dated: 12-06-2024

Date: 28-06-2024

### **ORDER UNDER SECTION 120 OF THE INCOME TAX ACT, 1961**

In exercise of the powers conferred by sub-section (1) and (2) of section 120 of the Income Tax Act, 1961 (43 of 1961), and in accordance with Notification Number S.O.2752(E), dated the 22<sup>nd</sup> October 2014, of Government of India, Central Board of Direct Taxes, Published in the Gazette of India, Extra-Ordinary, Part-II, Section 3(ii), dated the 22<sup>nd</sup> October 2014 (Notification No. 50/2014/F.No. 187/38/2014 (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, Karnataka & Goa, dated 15.11.2014 vide F.No. 169/Pr.CC/Tech/Cadre Restructure Matters/2014-15, notification no.62 S.O. 2755(E) dated 13<sup>th</sup> August 2020 of ITA-I, and in pursuance of Order No. 3 of 2020-21 in F.No.257/Pr.CCIT/Tech/Faceless Asst./2020-21 dated 02.09.2020 and Notification dated 02.09.2020 in F.257/Pr.CCIT /Tech/Faceless Asst/2020-21 dated 02.09.2020 of the Pr. Chief Commissioner of Income Tax, Karnataka & Goa, and Order u/s 120 of the Act in F.No. Notification/Pr.CIT/HBL/2020-21 dated 03.09.2020 of the Pr. Commissioner of Income Tax, Hubballi.

Consequent to the order of the Pr. Chief Commissioner of Income Tax, Karnataka & Goa Region Bengaluru order in F.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, I the Jt. Commissioner of Income Tax, Kalaburagi Range, Kalaburagi having been authorized so, vide Pr. Commissioner of Income Tax, Hubballi order in F.No. Notification/Pr.CIT/HBL/2024-25 dated 20-06-2024 after concurrence of Pr. Commissioner of Income Tax, Hubballi vide letter dated 28-06-2024, hereby issue jurisdiction order of the Wards in the charge of Jt./Addl Commissioner of Income-Tax, Kalaburagi Range, Kalaburagi, as per **Schedule A** below:-

2) The Deputy Commissioner of Income Tax/Assistant Commissioner of Income Tax will have Jurisdiction over all persons, whose return of Income, shows total income or loss of Rs. 20 lakhs (or any other amount as may be stipulated from time to time by the Central Board of Direct Taxes or the Principal Chief Commissioner of Income Tax or the Chief Commissioner of Income Tax or the Principal Commissioner/ Commissioner of Income Tax or the Additional Commissioner/Joint Commissioner of Income Tax) and above for the corporate assesses and 15 lakhs & above for another assessee, within the jurisdiction assigned to the Income tax Officers of Ballari and Hospet (Vijayanagar district) of the Range, except cases assigned or to assign 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 the Range, if so authorized by the Principal Commissioner/Commissioner of Income Tax or the Additional/Joint Commissioner of Income Tax;

3) This Order shall come into force with effect from **1<sup>st</sup> July 2024**.

<b>SCHEDULE (A)</b>					
Sl.No	Designation Class for Income-Tax Authorities	Headquart ers	Territorial Areas	Persons of classes of Persons	Cases or classes of cases
(1)	(2)	(3)	(4)	(5)	(6)
1	Deputy/Asst. Commissioner of Income-Tax Circle-1 & TPS, Ballari	Ballari, Karnataka	In the State of Karnataka, Territorial areas falling in the Revenue Districts of Ballari and Vijayanagara	a) Persons other than companies, and other than the cases falling under the jurisdiction of Commissioner of Income- Tax (Exemption) and Commissioner of Income Tax (International Taxation) deriving income from sources other than income from business or profession and residing within the territorial area mentioned in col.(4) b) Persons other than companies, and other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) and Commissioner of Income Tax (International Taxation) deriving income from business or profession and whose principal place of business is within the territorial area mentioned in col. (4) c) Persons being	All cases of persons referred to in corresponding entries in items (a) to (d) of col. (5) with income above 20 lakhs for corporate assesses and 15 lakhs & above for other assesses.

				<p>companies other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) and 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 mentioned in col (4).</p> <p>d) Persons being individuals being Managing Director or Director or Manager or Secretary or Manager or Secretary in the companies mentioned in items (c) above and residing within the territorial area mentioned in Col (4).</p>	
2	Income Tax Officer, Ward-1, & TPS, Ballari.	Ballari, Karnataka	In the state of Karnataka, territorial areas falling in the Revenue District of Ballari.	<p>(a) Persons other than companies, and other than the cases falling under the jurisdiction of Commissioner of Income-Tax (Exemption) and Commissioner of Income Tax (International Taxation) deriving income from sources other than income from business or profession and residing within the territorial area mentioned in col.(4)</p> <p>(b) Persons other than companies, and other than the cases falling under the jurisdiction of</p>	All cases of Persons referred to in corresponding entries in items (a) to (d) of col. (5) with income below 20 lakhs for corporate assesses and below 15 lakhs for other assesses



				<p>Commissioner of Income Tax (Exemption) and Commissioner of Income Tax (International Taxation) deriving income from business or profession and whose principal place of business is within the territorial area mentioned in col. (4)</p> <p>(c) Persons being companies other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) and 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 mentioned in col (4).</p> <p>(d) Persons being individuals being Managing Director or Director or Manager or Secretary or Manager or Secretary in the companies mentioned in items (c) above and residing within the territorial area mentioned in Col (4).</p>	
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3.	Income Tax Officer Ward-1, Hospete	Hospete, Karnataka	In the State of Karnataka, Territorial areas falling in the Revenue District of Vijayanagar.	<p>(a) Persons other than companies, and other than the cases falling under the jurisdiction of Commissioner of Income-Tax (Exemption) and Commissioner of Income Tax (International Taxation) deriving income from sources other than income from business or profession and residing within the territorial area mentioned in col.(4)</p> <p>(b) Persons other than companies, and other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) and Commissioner of Income Tax (International Taxation) deriving income from business or profession and whose principal place of business is within the territorial area mentioned in col. (4)</p> <p>(c) Persons being companies other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) and 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 mentioned in col (4).</p> <p>(d) Persons being</p>	All cases of Persons referred to in corresponding entries in items (a) to (d) of col. (5) with income below 20 lakhs for corporate assesses and below 15 lakhs for other assesses.
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				individuals being Managing Director or Director or Manager or Secretary or Manager or Secretary in the companies mentioned in items (c) above and residing within the territorial area mentioned in Col (4).	
4	Income Tax Officer, Ward-1, Raichur.	Raichur, Karnataka	In the state of Karnataka, territorial areas falling in the Revenue District of Raichur	(a) Persons other than companies, and other than the cases falling under the jurisdiction of Commissioner of Income-Tax (Exemption) and Commissioner of Income Tax (International Taxation) deriving income from sources other than income from business or profession and residing within the territorial area mentioned in col.(4) (b) Persons other than companies, and other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) and Commissioner of Income Tax (International Taxation) deriving income from business or profession and whose principal place of business is within the territorial area mentioned in col. (4) (c) Persons being companies other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) and Commissioner of Income	All cases of Persons referred to in corresponding entries in items (a) to (d) of col. (5).

				<p>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 mentioned in col (4).</p> <p>(d) Persons being individuals being Managing Director or Director or Manager or Secretary or Manager or Secretary in the companies mentioned in items (c) above and residing within the territorial area mentioned in Col (4).</p>	
5.	Income Tax Officer, Ward-1, Kalaburagi	Kalaburagi, Karnataka	In the state of Karnataka, territorial areas falling in the Revenue District of Kalaburagi.	<p>(a) Persons other than companies, and other than the cases falling under the jurisdiction of Commissioner of Income-Tax (Exemption) and Commissioner of Income Tax (International Taxation) deriving income from sources other than income from business or profession and residing within the territorial area mentioned in col.(4)</p> <p>(b) Persons other than companies, and other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) and Commissioner of Income Tax (International Taxation) deriving income from business or</p>	All cases of the persons referred to in corresponding entries in items (a) to (d) of col. (5).



				<p>profession and whose principal place of business is within the territorial area mentioned in col. (4)</p> <p>(c) Persons being companies other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) and 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 mentioned in col (4).</p> <p>(d) Persons being individuals being Managing Director or Director or Manager or Secretary or Manager or Secretary in the companies mentioned in items (c) above and residing within the territorial area mentioned in Col (4).</p>	
6.	Income Tax Officer, Ward-1 Bidar	Bidar Karnataka	In the state of Karnataka, territorial areas falling in the Revenue District of Bidar.	(a) Persons other than companies, and other than the cases falling under the jurisdiction of Commissioner of Income-Tax (Exemption) and Commissioner of Income Tax (International Taxation) deriving income from sources other than income from business or profession and residing within the territorial area	All cases of the persons referred to in corresponding entries in items (a) to (d) of col. (5).

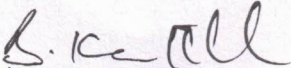


				<p>mentioned in col.(4)</p> <p>(b) Persons other than companies, and other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) and Commissioner of Income Tax (International Taxation) deriving income from business or profession and whose principal place of business is within the territorial area mentioned in col. (4)</p> <p>(c) Persons being companies other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) and 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 mentioned in col (4).</p> <p>(d) Persons being individuals being Managing Director or Director or Manager or Secretary or Manager or Secretary in the companies mentioned in items (c) above and residing within the territorial area mentioned in Col (4).</p>	
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7.	Income Tax Officer, Ward-1, Yadgir	Yadgir, Karnataka	In the state of Karnataka, territorial areas falling in the Revenue District of Yadgir.	<p>(a) Persons other than companies, and other than the cases falling under the jurisdiction of Commissioner of Income-Tax (Exemption) and Commissioner of Income Tax (International Taxation) deriving income from sources other than income from business or profession and residing within the territorial area mentioned in col.(4)</p> <p>(b) Persons other than companies, and other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) and Commissioner of Income Tax (International Taxation) deriving income from business or profession and whose principal place of business is within the territorial area mentioned in col. (4)</p> <p>(c) Persons being companies other than the cases falling under the jurisdiction of Commissioner of Income Tax (Exemption) and 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 mentioned in col (4).</p> <p>(d) Persons being</p>	All cases of the persons referred to in corresponding entries in items (a) to (d) of col. (5).
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				individuals being Managing Director or Director or Manager or Secretary or Manager or Secretary in the companies mentioned in items (c) above and residing within the territorial area mentioned in Col (4).	
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(B.KAVITHA RANI)

Joint Commissioner of Income Tax,  
Kalaburagi Range, Kalaburagi.

Copy to.

1. The Pr. Chief Commissioner of Income Tax, Karnataka & Goa, Bengaluru.
2. The Chief Commissioner of Income Tax, Bengaluru-1, Bengaluru.
3. The Chief Commissioner of Income Tax, Panaji.
4. The Pr. Commissioner of Income Tax, Hubballi.
5. All the Pr. Commissioner/Commissioner of Income Tax/Commissioner of Income-tax (appeals) in Karnataka & Goa Region
6. All Range Heads and officers in the Pr.CIT, Hubballi charge.
7. Registrar, Income Tax Appellate Tribunal, Bengaluru.
8. Senior Standing Counsel/Standing counsel and Prosecution Counsel.
9. Notice Board.
10. The File.