



अपर आयकर आयुक्त का कार्यालय  
Office of the Addl. Commissioner of Income Tax  
रेंज-१, द्वितीय तल, केंद्रीय राजस्व भवन, नंदिगुड्डा मार्ग  
Range - 1, 2<sup>nd</sup>Floor, C.R Building, Nandigudda Road  
अत्तावर, मंगलूरु - ५७५००१ Attavara, Mangaluru - 575 001

फ.सं./F.No.59/Addl.CIT/R-1/MNG/2024-25

दिनांक/Date: 28.06.2024

**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) and in accordance with

Notification Number S.O. No. 2752(E) dated 22 October, 2014 of Government of India, Central Board of Direct Taxes, published in the Gazette of India, Extraordinary, Part-II, Section 3(ii) dated 22 October, 2014 [Notification No.50/2014 in F.No. 187/38/2017(ITA.I)],

Notification No.64/2014 in F.No.187/40/2014 (ITA-1) dated 13.11.2014,

Subsequent order of Principal Chief Commissioner of Income-tax (CCA), Bengaluru dated 15.11.2014 vide notification in F.No. 169/Pr.CC/HQ/Cadre Restructure Matters/2014-15 dated 15.11.2014,

Order No.2 of 2020-21 in F.No. 257/Pr.CCIT/Tech/2020-21,

Order No.3 of 2020-21 in F.No 257/Pr.CCIT/Tech./Faceless Asst/2020-21 dated 02.09.2020 and Corrigendum in F.No 257/Pr.CCIT/Tech./Faceless Asst./2020-21 dated 24.09.2020, Order of 2024-25 in F. No. 278/Pr.CCIT/Tech/2024-25/142, dated 04.06.2024 of Pr. Chief Commissioner of Income-tax, Karnataka & Goa Region, Bengaluru and; subsequent order of the PCIT vide order nos. in F. No. NOTIFICATION/Pr.CIT/PNJ/2019-20 dated 03.09.2020, F. No. NOTIFICATION/Pr.CIT/PNJ/2024-25 dated 18.06.2024 and corrigendum in F. No. NOTIFICATION/Pr.CIT/PNJ/2024-25 dated 26.06.2024;

I, the Additional Commissioner of Income-tax, Range-1, Mangaluru, having been authorized so, hereby modify the office order passed in F. No. 59/Addl.CIT/MNG/Jurisdiction/2020-21 dated 21.09.2020 and corrigendum in F.No.59/Addl.CIT/MNG/Jurisdiction/2020-21 dated

25.09.2020, as mentioned in the schedule below:

**SCHEDULE**

| Sl. No. | Designation Class of Income-tax authorities | Head Quarters | Territorial areas in the State of Karnataka :- | Persons or classes of persons  | Cases or classes of cases   |
|---------|---|---------------|--|--|---|
| (1)     | (2)   | (3)           | (4)  | (5)  | (6)   |
| 1       | DCIT/ACIT, Circle 1(1), Mangaluru           | Mangaluru     | District of Dakshina Kannada                   | All persons, whose return of income, pending as on 01.04.2024 or as on 1 <sup>st</sup> April of every subsequent Assessment Year, shows total income or loss of Rs.15 Lakh in cases of Non- Corporate and Rs. 20 Lakhs in cases of Corporate Assesseees (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, within the jurisdiction assigned to the Income Tax Officers of the Range, except cases assigned or to be assigned to any other Assessing | All cases of persons referred to in corresponding entries in column- (5); |

|   |                           |           |  |   |  |   |
|---|---------------------------|-----------|--|---|--|---|
|   |                           |           |  | 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, Panaji or the Additional Commissioner/Joint Commissioner of Income-tax, Range-1, Mangaluru. |  |   |
| 2 | ITO, Ward 1(1), Mangaluru | Mangaluru | <p>1) Territorial areas of Mulki Taluk</p> <p>2) Territorial areas of MANGALORE Taluk having postal PIN Codes:</p> | <p>574179</p> <p>574180</p> <p>574146</p> <p>574030</p> <p>575025</p> <p>575021</p> <p>575014</p> <p>575030</p> <p>575026</p> <p>575019</p> <p>575011</p> <p>575013</p> <p>574173</p> <p>575010</p> <p>575006</p> <p>575008</p> <p>575016</p> <p>575004</p> <p>575003</p> <p>575001</p> <p>574164</p>   | <p>All persons, whose return of income pending as on 01.04.2024 or subsequent Assessment Year, shows total income or loss of below Rs. 15 lakh in cases of Non-corporate and below Rs. 20 Lakhs in cases of Corporate Assesseees ( 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</p> | <p>All cases of persons referred to in corresponding entries in column-(5);</p> |

|   |                           |           |  |   |  |
|---|---------------------------|-----------|--|---|--|
|   |                           |           | 3) Territorial areas falling within MANGALORE Taluk, but not covered by PIN Codes assigned to ITO, Ward - 1(1) and ITO, Ward - 2(1) by this order. | of Income-tax or the Principal Commissioner/Commissioner of Income-tax or the Additional Commissioner/Joint Commissioner of Income-tax) and above, within the jurisdiction assigned to the Income-tax Officers of the Range, except cases assigned to any other Assessing Officer. All cases mentioned in the above schedule who are residing or whose principal place of business is within the territorial areas mentioned in Col.4 |  |
| 3 | ITO, Ward 2(1), Mangaluru | Mangaluru | 1) Territorial areas of BANTWALA Taluk   | All persons, whose return of income, pending as on 01.04.2024 or subsequent Assessment Year, shows total income or loss of below Rs. 15 Lakh in cases of Non-Corporate and below Rs. 20 Lakhs in cases of Corporate Assesseees (or any other amount as may be stipulated from time to time by the Central Board of Direct Taxes or the Principal Commissioner of Income- tax or the   | All cases of persons referred to in corresponding entries in column-(5); |
|   |                           |           | 2) Territorial areas of MOODABIDRI Taluk   |   |  |
|   |                           |           | 3) Territorial areas of MANGALURU Taluk having postal PIN Codes:   |   |  |
|   |                           |           | 574162   |   |  |
|   |                           |           | 574145   |   |  |
|   |                           |           | 574165   |   |  |
|   |                           |           | 574151   |   |  |
|   |                           |           | 574166   |   |  |
|   |                           |           | 574189   |   |  |
|   |                           |           | 574142   |   |  |
|   |                           |           | 575028   |   |  |
|   |                           |           | 575029   |   |  |
|   |                           |           | 575012   |   |  |
|   |                           |           | 575015   |   |  |
|   |                           |           | 575007   |   |  |
|   |                           |           | 575027   |   |  |
|   |                           |           | 575009   |   |  |
|   |                           |           | 575002   |   |  |
|   |                           |           | 574164   |   |  |
|   |                           |           | 575005   |   |  |
|   |                           |           | 574148   |   |  |
|   |                           |           | 574150   |   |  |
|   |                           |           | 575022   |   |  |
|   |                           |           | 574141   |   |  |
|   |                           |           | 574509   |   |  |
|   |                           |           | 574266   |   |  |
|   |                           |           | 574144   |   |  |

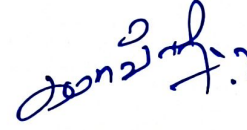
|   |                    |       |  |  |  |
|---|--------------------|-------|--|--|--|
|   |                    |       | 4) Territorial areas of ULLAL Taluk  | Chief Commissioner of income- tax or the Principal Commissioner/Commissioner of income-tax or the Additional Commissioner/ Joint Commissioner of Income-tax) and above, within the jurisdiction assigned to the Income Tax Officers of the Range, except cases assigned or to be assigned to any other Assessing Officer. All cases mentioned in the above schedule who are residing or whose principal place of business is within the territorial areas mentioned in col.4 |  |
| 4 | ITO, Ward 1, Udupi | Udupi | <p>1) Territorial areas of Udupi and Uttara Kannada (excluding Haliyal, Mundgod, Siddapura, Sirsi and Yellapur Talukas)</p> <p>2) All the other cases that were assessed with the erstwhile ACIT/DCIT, Circle-1, Udupi</p> | All persons, whose return of income, pending as on 01.04.2024 or subsequent Assessment Year (or any other cases as may be assigned 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   | All cases of persons referred to in corresponding entries in column-(5); |

|   |                     |        |   |  |  |
|---|---------------------|--------|---|--|--|
|   |                     |        |   | Commissioner/Joint Commissioner of Income- tax) and above, within the jurisdiction assigned to the Income Tax Officers of the Range, except cases assigned or to be assigned to any other Assessing Officer. All cases mentioned in the above schedule who are residing or whose principal place of business is within the territorial areas mentioned in col. 4   |  |
| 5 | ITO, Ward 2, Karwar | Karwar | Territorial area of Joida, Honnavar, Bhatkal, Karwar, Ankola, Kumta, Talukas of Uttara Kannada Revenue District | All persons, whose return of income, pending as on 01.04.2024 or subsequent Assessment Year, shows total income or loss of below Rs. 15 Lakh in cases of Non-Corporate and below Rs. 20 Lakhs in cases of Corporate Assesseees (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/ | All cases of persons referred to in corresponding entries in column-(5); |

|   |                     |        |  |   |   |
|---|---------------------|--------|--|---|---|
|   |                     |        |  | <p>Joint Commissioner of Income-tax) and above, within the jurisdiction assigned to the Income Tax Officers of the Range, except cases assigned or to be assigned to any other Assessing Officer. All cases mentioned in the above schedule who are residing or whose principal place of business is within the territorial areas mentioned in col.4</p>  |   |
| 6 | ITO, Ward 1, Puttur | Puttur | <p>Territorial areas of Belthangady, Puttur, Kadaba, and Sullia Taluka, of Dakshina Kannada Revenue District</p> | <p>All persons, whose return of income, pending as on 01.04.2024 or subsequent Assessment Year shows total income or loss of below Rs. 15 Lakh in cases of Non-Corporate and below Rs. 20 Lakhs in cases of Corporate Assessees (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/Co</p> | <p>All cases of persons referred to in corresponding entries in column-(5);</p> |

|  |  |  |  |  |  |
|--|--|--|--|--|--|
|  |  |  |  | Commissioner of Income-tax or the Additional Commissioner/ Joint Commissioner of Income-tax) and above, within the jurisdiction assigned to the Income Tax Officers of the Range, except cases assigned or to be assigned to any other Assessing Officer. All cases mentioned in the above schedule who are residing or whose principal place of business is within the territorial areas mentioned in col.4 |  |
|--|--|--|--|--|--|

This order shall come into force with effect from 1<sup>st</sup> July, 2024.

 28/6/2024

(डॉ. संकरगणेश क/ Dr. SANKARGANESH K)

अपर आयकर आयुक्त /Addl. Commissioner of Income-Tax,  
रेंज १-, मंगलुरु /Range – 1, Mangaluru

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) The Director General of Income Tax (Investigation), Karnataka & Goa, Bengaluru
- 4) The Principal Commissioner of Income Tax, Panaji
- 5) The Commissioner of Income Tax (Admin & Co.), (Judicial)/(Audit)/(ITAT)-1/2/3/(CPC), Bengaluru
- 6) All Assessing Officers in the Addl. CIT, Range – 1, Mangaluru Charge
- 7) The ZAO, CBDT, Panaji
- 8) The FPU, Mangaluru
- 9) The File