



Office of the
Joint Commissioner of Income Tax
Range-1, Panaji
Dated 20.06.2024

NOTIFICATION

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(i) dated 22 October, 2014 (Notification No.50/2014/F.No.157/38/2017(ITA), Notification No.64/2014 in F.No.187/40/2014 (ITA-1) dated 13.11.2014, order of Pr CCIT (CCA), Bangalore dated 15.11.2014 vide notification in F.No. 169/Pr.CC/HQ/Cadre Restructure Matters/2014-15 dated 15.11.2014 and Notification of CIT, Panaji in F.No.01/ICIT/Range-1/PNJ/Jurisdiction/2014-15 dated 15.11.2014 and consequent to order of PCIT, Panaji vide order in, F.No. Notification/Pr.CIT/PNJ/2019-20 dated 01.10.2019 and in pursuance to Order No. 01 of 2019-20. Order No. 02 of 2019-20 in F. No. 257/Pr.CCIT/Tech/e-Assessment/2019-20 dated 01.10.2019 and F.No. Notification/Pr.CIT/PNJ/PNI/2019-20 dated 30.07.2020 and Order No.2 of 2020-21 in F.No. 257/Pr.CCIT/Tech/2020-21 and 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 of Pr. Chief Commissioner of Income-tax, Karnataka & Goa Region, Bengaluru and subsequent order of PCIT, Panaji vide Order u/s 120 of the Income Tax Act, 1961 In F. No. Notification/Pr.CIT/PNJ/2019-20 dated 01.10.2019 and PCIT, Panaji's Order In F. No. Notification/Pr.CIT/PNJ/2019-20 dated 03.09.2020 and PCIT Office letter in F.No. Faceless Asst./Pr.CIT/PNJ/2020-21 dated 25.09.2020, Order dt **04.06.2024** of Pr CCIT (K&G) in F No 278/PrCCIT/Tech/2024-25 on Diversion of posts & order u/s 120 dt **18.6.2024** of PCIT Panaji in F No Notification/PrCIT/PNJ/2024-25, I, **the Additional/Joint Commissioner of Income-tax, Range-1, Panaji, having been authorized so, hereby make the following amendments in the office order notification in F.No.01/JCIT/Range- 1/PNJ/Jurisdiction/2020-21 dated 08.09.2020 and as modified by Corrigendum in F.No.01/JCIT/Range-1/PNJ/Jurisdiction/2020-21 dated 14.09.2020 namely:**

(1) authorise the Assessing Officers specified in the Schedule annexed hereto, having their headquarters at the places specified in the said Schedule, shall exercise the powers and perform the functions in respect of such cases or classes of cases specified in the 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 said Schedule, in such territorial areas specified in the corresponding entries in the Schedule, in respect of all Incomes or classes of incomes thereof

(2) the DCIT/ ACIT will have jurisdiction over all persons, whose return of income, pending as on 1st April of every subsequent AY, shows total income or loss of **Rs. 20 lac** in case of companies and **Rs. 15 lac** in case of other than companies (or any other amount as may be stipulated from time to time by the CBDT or the Principal Chief Commissioner of income-tax or the Chief Commissioner of Income-tax or the Principal Commissioner of Income-tax or the Additional Commissioner/Joint Commissioner of Income-tax) and above, within the jurisdiction assigned to the Assessing Officers of the Range, except cases assigned or to be assigned to any other Assessing Officer(s). 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 Commissioner/Joint Commissioner of Income-tax;

JURISDICTION OF ASSESSING OFFICERS

SCHEDULE-A

In the State of Goa:-

- (a) all cases of persons other than companies, and other than the cases falling under the jurisdiction of Commissioner of Income-tax (Exemption), deriving income from sources other than income from business or profession and residing within the territorial areas falling in the State of Goa,
- (b) all cases of persons other than companies, and other than the cases falling under the jurisdiction of Commissioner of Income-tax (Exemption), deriving Income from business or profession is within the territorial areas falling in the State of Goa,
- (c) all cases of persons being companies, other than the cases falling under the jurisdiction of Commissioner of Income-tax (Exemption), registered under the Companies Act, 2013 or under any previous company law and having its registered office or principal place of business is in State of Goa,
- (d) all cases of persons individuals being managing director or director or manager or secretary in the companies mentioned in item above and residing within the territorial areas of the State of Goa,

SCHEDULE-B

All cases of persons mentioned in item (a), (b), (c) and (d) of the above Schedule in respect of cases falling in the territorial areas of Tiswadi Taluka, Bardez, Bicholim, Pernem, Ponda, Sattari Taluka of North Goa Revenue District, Canacona, Quepem, Salcete. Sanguem, Dharbandor and Mormugao Talukas of South Goa Revenue District



The Assessing Officer-wise jurisdiction shall be as follows:-

Assessing Officer	Jurisdiction
1. Deputy Commissioner of Income-tax/ Assistant Commissioner of Income-tax, Circle-1(1), Panaji	All cases of persons mentioned in item (a), (b), (c) and (d) of the Schedule-A within the territorial areas mentioned in the Schedule-& subject to stipulations mentioned in item (2) Notification
2. Income Tax Officer, Ward-1(1), Panaji	a) All cases of persons mentioned in item (a), (b), (c) and (d) of the Schedule-A within the territorial areas of Tiswadi Revenue Taluka or city or urban agglomeration areas of the Panaji City subject to stipulation mentioned in Item (2) of Notification. b) All cases of persons mentioned in item (a), (b), (c) and (d) of the Schedule-A within the territorial areas of Bicholim and Sattari Revenue Talukas subject to stipulation mentioned in to stipulation mentioned in item (2) of Notification.
3. Income Tax Officer, Ward-1(3), Panaji	All cases of persons mentioned in item (a), (b), (c) and (d) of the Schedule-A within the territorial areas of Ponda and Mormugao Revenue Talukas subject to stipulation mentioned in to stipulation mentioned in item (2) of Notification.
4. Income Tax Officer, Ward-2(1), Panaji	All cases of persons mentioned in item (a), (b), (c) and (d) of the Schedule-A within the territorial areas of Bardez and Pernem Revenue Talukas subject to stipulation mentioned in to stipulation mentioned in item (2) of Notification.
5. Income Tax Officer, Ward-1, Margao	All cases of persons mentioned in item (a), (b), (c) and (d) of the Schedule-A within the territorial areas of Salcete, Cancona, Quepem, Sanguem and Dharbandora Revenue Talukas subject to stipulation mentioned in item (2) of Notification.

This order shall be deemed to have come into force with effect from the 1st of July 2024.


(एन/ श्रीकान्त . N. SRIKANTH)

संयुक्त आयकर आयुक्त
Joint Commissioner of Income Tax
रेंज 1-पणजी/ Range-1, Panaji

Copy for information to:

1. The Principal Chief Commissioner of Income-tax, Karnataka & Goa, Bengaluru.
2. The Chief Commissioner of Income-tax, Bangalore-1, Bangalore.
3. The Principal Commissioner of Income-tax, Panaji.

4. The Commissioner of Income-tax(Appeals)-1 & 2, Panaji.
5. All the Range Heads in Panaji, Goa.
6. The ZAO, CBDT, Panaji.
7. All the Assessing Officer of Range-1, Panaji.