



प्रधान आयकर आयुक्त का कार्यालय, बेंगलूरु-3, बेंगलूरु/
**OFFICE OF THE PRINCIPAL COMMISSIONER OF INCOME TAX,
BENGALURU-3, BENGALURU**
पंचम तल, बी.एम.टी.सी. बिल्डिंग, कोरमंगला, बेंगलूरु - 560095 /
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F.No. 212/Jurisdiction/Pr.CIT-3/BLR/2024-25

Date: 24.06.2024

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, Bengaluru towards diversion of posts on rationalization of jurisdiction in Jurisdictional Charges, Karnataka and Goa Region and letter of Pr. CCIT, Karnataka & Goa in F.No. 278/ Pr. CCIT/Tech/2024-25 dated: 19.06.2024 communicating the approval of Pr. CCIT for proposal of rationalization of jurisdiction in charge of Pr. CIT, Bengaluru-3, Bengaluru (as specified in Schedule-‘B’) and in exercise of the power conferred by sub-section (1) and (2) of Section 120 of the Income-tax Act, 1961 (43 of 1961), “the Act” and in supersession of all the earlier orders in this 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 Pr. Commissioner of Income-tax, Bengaluru-3, Bengaluru hereby direct that the Addl./Jt. Commissioners of Income-tax-Range and Tax Recovery Officer-3 mentioned in Column No. 2 of the Schedule ‘A’ herewith shall exercise the powers and perform the functions, in respect of such cases or classes of cases specified in the corresponding entries in Column 6 of the Schedule ‘A’ 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 the Act to any Principal Commissioner of Income-tax or under section 127 of the Act to any Assessing Officer.



2. For the purposes of this Notification, “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 or a local authority and all other artificial juridical 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 'A' shall not exercise powers and 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.

SCHEDULE 'A'
JURISDICTION OF RANGES

Sl No.	Designation Class of Income-tax authorities	Head quarters	Territorial Areas	Persons or classes of persons	Cases or classes of cases
(1)	(2)	(3)	(4)	(5)	(6)
1	Addl./Jt. Commissioner of Income-tax, Range-3(1), Bengaluru	Bengaluru Karnataka	In the State of Karnataka, (a) Districts of Bangalore Urban, Bangalore Rural, and Ramanagar; (b) City or urban agglomeration areas of the Bangalore Urban, Bangalore Rural and Ramanagar Districts falling within the territorial areas of the following PIN codes: 1. 560002 2. 560004	(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); (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 (b) of column (4); (c) persons other than companies deriving income from business or profession and	(a) All cases of companies mentioned in item (a) of column (5) whose names begin with the alphabet "F" or "G" or "H" or "I" or "N" or "O" or "P" or "Q" or "R" (including the cases of companies of CIT(LTU), Bengaluru, beginning with the aforesaid alphabets which have been assigned to this Charge) other than the cases falling under the jurisdiction of Principal Commissioner/Commissioner of Income-tax, Bengaluru-2, Bengaluru. (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



			3. 560009 4. 560018 5. 560019 6. 560023 7. 560026 8. 560028 9. 560039 10. 560040 11. 560044 12. 560050 13. 560056 14. 560059 15. 560060 16. 560061 17. 560062 18. 560072 19. 560074 20. 560098 21. 560104	whose principal place of business or profession is within the territorial area mentioned in item (b) of column (4); (d) persons being individuals referred to in item (b) of column (6).	referred to in corresponding entries in items (b) and (c) of column (5).
2	Addl./Jt. Commissioner of Income-tax, Range-3(3), Bengaluru	Bengaluru Karnataka	In the State of Karnataka, Districts of Bangalore Urban and Bangalore Rural	Persons being individuals and having principal source of income from 'Salary' and residing within the territorial area mentioned in column (4).	(a) All cases of persons referred to in corresponding entry in column (5), having principal source of income from 'Salary' who are employees of banks (including co-op banks, subsidiaries of banks), insurance companies, Universities (including deemed universities), educational and research institutions (including autonomous bodies); Pensioners of Central / State Government, including public sector undertakings and; not specifically covered under the jurisdiction of any of the assessing officers in the charges of Principal Commissioner/Commissioner of Income tax, Bengaluru-1, and Principal Commissioner/Commissioner of income tax, Bengaluru-3. (b) All cases of persons referred to in corresponding entry in column (5), having principal source of income from 'Salary' (excluding pensioners) who are employees of private companies in the territorial area mentioned in column (4).



3	Addl./Jt. Commissioner of Income-tax, Range-1, Mysuru	Mysuru Karnataka	In the State of Karnataka, Revenue Districts of Mysuru, Mandya, Chamarajanagara, Kodagu, Hassan and Chikkamagaluru	<p>(a) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956, having their registered office or principal place of business in the territorial areas mentioned in column (4);</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 column (4);</p> <p>(c) Persons other than companies, deriving income from business or profession and having principal place of business falling within the territorial areas mentioned in column (4);</p> <p>(d) persons being individuals referred to in item (b) of column (6);</p> <p>(e) Persons being individuals and having principal source of income from 'Salary' and residing within the territorial area mentioned in column (4).</p>	<p>(a) All cases of companies mentioned in item (a) of column (5).</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 (b) and (c) of column (5).</p> <p>(d) All cases of persons being individuals, other than the cases mentioned at item (b) above and similar cases residing within the territorial areas mentioned in column (4) and having source of income from 'Salary'</p>
4	Addl./Jt. Commissioner of Income-tax, Special Range-3, Bengaluru	Bengaluru Karnataka	<p>In the State of Karnataka,</p> <p>(a) Districts of Bangalore Urban, Bangalore Rural, and Ramanagar.</p> <p>(b) City or urban</p>	The Additional Commissioner of Income-tax/Joint Commissioner of Income-tax shall exercise the concurrent jurisdiction over the classes of persons and cases of persons mentioned under columns 5 and 6 of Sl.Nos.1,2 and 3	(a) All cases of companies mentioned in item (a) of column (5) of Sl.No.1 whose names begin with the alphabet "F" or "G" or "H" or "I" or "N" or "O" or "P" or "Q" or "R" other than the cases falling under the jurisdiction of Principal Commissioner/Commissioner of Income-tax, Bengaluru-2, Bengaluru.



			<p>agglomeration areas of the Bangalore Urban, Bangalore Rural and Ramanagar Districts falling within the territorial areas of the following PIN codes:</p> <ol style="list-style-type: none"> 1. 560002 2. 560004 3. 560009 4. 560018 5. 560019 6. 560023 7. 560026 8. 560028 9. 560039 10. 560040 11. 560044 12. 560050 13. 560056 14. 560059 15. 560060 16. 560061 17. 560062 18. 560072 19. 560074 20. 560098 21. 560104 <p>(c) Revenue Districts of Mysuru, Mandya, Chamarajanagara, Kodagu, Hassan and Chikkamagaluru</p>	<p>above, within the territorial area specified under column 4 therein, and whose return of income pending as on 1st April, 2014 or as on 1st April every subsequent assessment year shows total income or loss of an amount to be notified separately (or any other amount as may be stipulated from time to time by the Central Board of Direct Taxes or the Principal Commissioner / Commissioner of Income-tax), and notified under section 120 of the Income-tax Act, 1961 subject to orders, instructions and guidelines issued by the Central Board of Direct Taxes/Principal Chief Commissioner of Income-tax/Chief Commissioner of Income-tax/Principal Commissioner/Commissioner of Income-tax.</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 (b) and (c) of column (5) of Sl.No.1</p> <p>(d) All cases of persons mentioned in item (a) of column (5) of Sl.Nos.2 and 3.</p> <p>(e) All cases of persons mentioned in column 6 of Sl.Nos. 2 and 3.</p>
5	Tax Recovery Officer, Bengaluru-3	Bengaluru Karnataka	In the State of Karnataka within the territorial area specified to Principal Commissioner / Commissioner of Income-tax, Bengaluru-3	(a) will exercise powers of collection and recovery of all amounts due under all Direct Tax enactments from persons within the jurisdiction of the Assessing Officers of the Principal Commissioner / Commissioner of Income-tax, Bengaluru-3, or in	All cases corresponding to column nos. 4 & 5.



				respect of properties situated within the territorial jurisdiction of the Assessing Officers of the Principal/Commissioner of Income-tax, Bengaluru-3, as per the provisions of the respective Direct Tax Acts and Rules thereunder	
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SCHEDULE 'B'

RATIONALIZATION PROPOSAL FOR PCIT-3, BENGALURU

S.NO.	RANGE	PROPOSAL FOR CHANGES
[I]	RANGE 3(1), BENGALURU	<p>[A] Bifurcation of Circle-3(1)(1), Bengaluru:- It is decided to bifurcate the existing Circle-3(1)(1), Bengaluru into two circles. For this purpose, one post of DCIT Circle-5(3)(2), Bengaluru from Range-3(3) Bengaluru is being diverted to Range 3(1), Bengaluru, so as to balance the workload of the existing Circle-3(1)(1), Bengaluru. The New circles will have following jurisdiction:</p> <p>[i] Circle-3(1)(1), Bengaluru : Corporate cases with four alphabets: viz., F,G,H,I of Bengaluru Urban, Bengaluru Rural Districts and business cases of territorial area of 8 Pincodes of Bengaluru Urban, Bengaluru Rural Districts.</p> <p>[ii] Circle- 5(1)(1), Bengaluru : Corporate cases with five alphabets: viz., N,O,P,Q,R of Bengaluru Urban, Bengaluru Rural Districts and all corporate circle cases of Ramanagar District and also business cases of territorial area of 13 Pincodes of Bengaluru Urban, Bengaluru Rural Districts.</p> <p>[B] Diversion of One Ward: It is decided to divert one post of ITO, Ward-3(1)(3), Bengaluru from Range-3(1), Bengaluru to Range-1, Mysuru, to address excess work load of ITO, Ward-1(1), Mysuru. <u>Resultantly, the Range will have two circles and five wards.</u></p> <p>[C] Equitable distribution of work load amongst wards:-At present Range-3(1), Bengaluru has 5 wards in Bengaluru (3 exclusive Corporate and 2 business wards). For equitable distribution of workload, it is decided to allot each ward both corporate and business cases (HYBRID), in such a way that, corporate assesseees would be allotted alphabetically and business cases with territorial jurisdiction of Pincodes with contiguous area, so that resultant new wards would have more or less equal work load.</p>
[II]	RANGE 3(3), BENGALURU	<p>[A] Merger of Circles: At present, the Range has two circles and six wards. Each Circle's jurisdiction is bifurcated alphabetically as 'A to M' and 'N to Z.' It is decided to merge both the circles, and the resultant Circle would have all cases from alphabet 'A' to 'Z'.</p> <p>[B] Diversion of One Circle: It is decided to divert one post of DCIT- Circle-5(1)(1), Bengaluru from this Range-3(3), Bengaluru to Range 3(1) Bengaluru, to address excess work load of DCIT, CIRCLE 3(1)(1), Bengaluru. <u>Resultantly, the Range will have one circle and six wards.</u></p>



[III]	RANGE-1, MYSURU	<p>[A] Bifurcation of Ward 1(1), Mysuru:It is decided to bifurcate this ward into two. For this purpose, as stated above, one post of ITO, W-3(1)(3), Bengaluru from Range-3(1) Bengaluru is diverted to Range-1, Mysuru. Consequently, the new ward-2(4), Mysuru has been created. Proposed New JAOs Ward-1(1) & 2(4) at Mysuru will have both corporate and business cases, with defined territorial jurisdiction. Consequently, the Range would have One Circle and Seven Wards.</p> <p>[B] Circle Corporate cases of Madikeri & Chikamagaluru : Presently, Ward-1, Hassan also has cases having income in excess of Rs. 15,00,000/- (Circle cases) pertaining to Districts of Madikeri and Chikmagaluru. These places are too far from Hassan. For convenience of assesseees, it is decided to assign these cases from Ward-1, Hassan to respective jurisdictional wards. <i>i.e.</i>, Ward-1 Madikeri & Ward-1, Chikamagaluru.</p>
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This Order shall come into force with effect from 1st day of July, 2024

Sd/-

(KALLUR DEVARATHNA KUMAR)

Pr. Commissioner of Income-tax,
Bengaluru-3, Bengaluru

Copy for information 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 Principal Commissioners of Income-tax/Commissioners of Income-tax of Karnataka & Goa Region.
4. All Addl./Jt.CsIT and Addl./Jt.DsIT of Karnataka & Goa Region
5. All Dy./ACsIT and ITOs of Principal Commissioner of Income-tax, Bengaluru-3, 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. The File.



(Handwritten Signature)

(VIVEKESHWAR SHARAN VARSHNEY)

Income Tax Officer(HQ)
For Pr. Commissioner of Income-tax
Bengaluru-3, Bengaluru.