



सत्यमेव जयते

अपर आयकर आयुक्त का कार्यालय रेज़ ,4(3)-बेंगलुरु,
OFFICE OF THE ADDL. COMMISSIONER OF INCOME-TAX, RANGE-4(3), BENGALURU.
चौथा माला बी एम टी सी कॉम्प्लेक्स कोरमंगला बेंगलुरु 560095 -
4TH FLOOR, BMTC BUILDING, KORAMANGALA, BENGALURU-560095

F. No. 24/Notification / R-4(3)/BNG/2024-25

दिनांक / Date: 28.06.2024.

ORDER UNDER SECTION 120 OF THE INCOME ACT, 1961

In pursuance of the Order in F.No. F.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 & Goa Region and letter of Pr.CCIT Karnataka & Goa in F.No. 278/Pr.CCIT/Tech/2024/25 dated 19.06.2024 and corrigendum dated 27.06.2024 and the Order No. 1/Jurisdiction/Pr.CIT-2/BLR/2024-25 dated 27.06.2024 passed by the Pr. Commissioner of Income Tax, Bengaluru-2 on this subject and in exercise of power conferred by sub section (1) and (2) of section 120 of the Income tax Act, 1961 (43 of 1961), 'the Act' and in suppression of all earlier orders in this regard 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 Additional Commissioner of Income Tax, Range- 4(3), Bengaluru hereby direct that the Deputy/ Assistant Commissioner of Income tax and Income Tax Officers mentioned in Column 2 of the Schedule attached herewith shall exercise the powers and perform the function of Assessing Officers under the Act, concurrently, in respect of such cases or classes of cases specified in the corresponding entries in column(6) of the Schedule attached herewith, 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 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.

(i). The term 'income' shall be the total income or loss declared in the return of income, which is pending on the 1st April of the Assessment Year.

(ii). The term of the 'return of income' means


- a. Where the assessment of only one assessment year is pending on 1st April of the assessment year, the return of income of the said assessment year.
- b. Where the assessments of more than one assessment years are pending on 1st April of the assessment year, the return showing the highest total income or loss among returns of income of the pending assessment years;
- c. Where no assessment is pending on 1st April of the assessment year, the income of the latest assessment year for which the return of income has been filed.

(iii). '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 and all other artificial judicial 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 annexed herewith shall not exercise powers and perform 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.

This order shall come into force with effect from 1st day of July, 2024.


(RAMANATHAN.R)
Addl. Commissioner of Income Tax
Range-4(3)(I/C), Bengaluru.

SCHEDULE

S. No.	Designation of Income Tax Authority	Head-quarter	Territorial Areas	Persons or classes of persons	All cases or classes of cases
1	2	3	4	5	6
1	Deputy /Assistant Commissioner of Income Tax-Circle-4(3)(1), Bangalore	Bangalore, Karnataka	In the state of Karnataka- (a) Districts of Bangalore Urban & Bangalore Rural (b) City or urban agglomeration areas of the Bangalore Urban and Rural Districts falling within the territorial areas of the following PIN Code 1. 560034 2. 560068 3. 560076 4. 560078 5. 560083 6. 560095 7. 560099 8. 560102 9. 560105 10. 562107 11. 562125	(a) All cases of persons having income of Rs.30 lakhs and above 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 (6); The company name starts with the alphabet "J&K" . b) all cases of persons other than companies, deriving income of Rs.20 lakhs and above from sources other than income from business or profession mentioned in item (c) of column 6. c) all cases of persons other than companies, deriving income of Rs.20 lakhs and above from business or profession and having principal place of business or business mentioned in item (c) & (d) of column 6 (d) persons other than companies deriving income from sources other than income	a) All cases of companies including cases that were earlier assessed at LTU, mentioned in item (a) of column (5) in the areas mentioned in item (a) of column (4) and whose names begin with the letter of alphabet "J" and "K" . b) all cases of persons being individuals, being managing director or director or manager or secretary in the companies mentioned in item (a) above; c) all cases of persons other than companies, deriving income of Rs.20 lakhs and above from sources other than income from business or profession and residing within the city or urban agglomeration areas of the Bangalore Urban and Bangalore Rural Districts falling within the territorial areas of the following PIN codes: 1. 560034 2. 560068 3. 560076 4. 560078 5. 560083 6. 560095 7. 560099 8. 560102 9. 560105 10. 562107


				from business or profession and residing within the territorial area mentioned in item (a) of column (4) having income more than Rs 20 lakhs	11.562125 d) all cases of persons other than companies, deriving income Rs.20 lakhs and above from business or profession and having principal place of business or business within the city or urban agglomeration areas of the Bangalore Urban and Bangalore Rural Districts falling with the PIN codes mentioned in item (b) above (e) all cases of persons referred to in corresponding entries in items (d) of column (5) (Residual)
2	Income Tax Officer-Ward-4(3)(1), Bangalore	Bangalore, Karnataka	In the state of Karnataka- (a) Districts of Bangalore Urban & Bangalore Rural (b) City or urban agglomeration areas of the Bangalore Urban and Rural Districts falling within the territorial areas of the following PIN Code 1. 560076	(a) All cases of persons having income below Rs.30 lakhs 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(6); a)all cases of persons other than companies, deriving income below Rs.20 lakhs from sources other than income from business or profession mentioned in item(c) of column 6. b)all cases of persons other than companies,	a) All cases of companies including cases that were earlier assessed at LTU, mentioned in item (a) of column (5) in the areas mentioned in item (a) of column (4) and whose names begin with the letter of alphabet "J". b) all cases of persons being individuals, being managing director or director or manager or secretary in the companies mentioned in item (a) above; c) all cases of persons other than companies, deriving income below Rs.20 lakhs from sources other than income from business or profession and residing within the city or urban agglomeration areas of the Bangalore Urban and

				<p>deriving income below Rs.20 lakhs from business or profession and having principal place of business or business mentioned in item (c) & (d) of column 6</p> <p>c) all cases of persons being individuals referred to in item (b) of column (6)</p> <p>(d) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of column (4) having income less than Rs 20 lakhs</p>	<p>Bangalore Rural Districts falling within the territorial areas of the following PIN codes: 1. 560076</p> <p>d) all cases of persons other than companies, deriving income below Rs.20 lakhs from business or profession and having principal place of business or business within the city or urban agglomeration areas of the Bangalore Urban and Bangalore Rural Districts falling with the PIN codes mentioned in item (b) above.</p> <p>(e) all cases of persons referred to in corresponding entries in items (d) of column (5) (Residual)</p>
3	Income Tax Officer-Ward-4(3)(2)	Bangalore, Karnataka	<p>In the state of Karnataka-</p> <p>(a) Districts of Bangalore Urban & Bangalore Rural</p> <p>(b) City or urban agglomeration areas of the Bangalore Urban and Rural Districts falling within the territorial areas of the following PIN Code 1.560034 2.560068 3.560095 4.560102</p>	<p>a)all cases of persons other than companies, deriving income below Rs.20 lakhs from sources other than income from business or profession mentioned in item(c) of column 6.</p> <p>b)all cases of persons other than companies, deriving income below Rs.20 lakhs from business or profession and having principal place of business or business mentioned in item (c) & (d) of column 6</p> <p>c) all cases of persons</p>	<p>a) all cases of persons other than companies, deriving income below Rs.20 lakhs from sources other than income from business or profession and residing within the city or urban agglomeration areas of the Bangalore Urban and Bangalore Rural Districts falling within the territorial areas of the following PIN codes: 1.560034 2.560068 3.560095 4.560102</p> <p>b) all cases of persons other than companies, deriving income below Rs.20 lakhs from</p>

				being individuals referred to in item (b) of column (6)	business or profession and having principal place of business or business within the city or urban agglomeration areas of the Bangalore Urban and Bangalore Rural Districts falling within the PIN codes mentioned in item (a) above.
4	Income Tax Officer-Ward-4(3)(3)	Bangalore, Karnataka	In the state of Karnataka- (a) Districts of Bangalore Urban & Bangalore Rural (b) City or urban agglomeration areas of the Bangalore Urban and Rural Districts falling within the territorial areas of the following PIN Code 1.560078 2.560083 3.560099 4.560105 5.562107 6.562125	(a) All cases of persons having income below Rs.30 lakhs 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 (6); a) all cases of persons other than companies, deriving income below Rs.20 lakhs from sources other than income from business or profession mentioned in item (c) of column 6. b) all cases of persons other than companies, deriving income below Rs.20 lakhs from business or profession and having principal place of business or business mentioned in item (c) & (d) of column 6 c) all cases of persons being individuals referred to in item (b) of column (6)	a) All cases of companies including cases that were earlier assessed at LTU, mentioned in item (a) of column (5) in the areas mentioned in item (a) of column (4) and whose names begin with the letter of alphabet "K". b) all cases of persons being individuals, being managing director or director or manager or secretary in the companies mentioned in item (a) above; c) all cases of persons other than companies, deriving income below Rs.20 lakhs from sources other than income from business or profession and residing within the city or urban agglomeration areas of the Bangalore Urban and Bangalore Rural Districts falling within the territorial areas of the following PIN codes: 1.560078 2.560083 3.560099 4.560105 5.562107 6.562125 d) all cases of persons other than companies, deriving income below

					Rs.20 lakhs from business or profession and having principal place of business or business within the city or urban agglomeration areas of the Bangalore Urban and Bangalore Rural Districts falling with the PIN codes mentioned in item(b) above.
5	Income Tax Officer-Ward- 1 & TPS Tumakuru	Bangalore, Karnataka	Territorial district of Tumkur	<p>(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 column (4)</p> <p>(b) All cases of individuals including those salary income and/or business income in the areas mentioned in the column (3) (c) Persons (other than companies and individuals) deriving Business Income in the areas mentioned in the column (3)</p>	<p>(a) All cases of companies mentioned in item (a) of column (4) in the area mentioned in the column (3)</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 persons including those deriving Business income in the areas mentioned in the column (3)</p>
6	Income Tax Officer-Ward- 1 Tiptur	Bangalore, Karnataka	Territorial district of Tiptur	<p>(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 column (4)</p> <p>(b) All cases of individuals including</p>	<p>(a) All cases of companies mentioned in item (a) of column (4) in the area mentioned in the column (3)</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 persons including those deriving Business</p>

				those deriving salary income and/or business income in the areas mentioned in the column (3) (c) Persons (other than companies and individuals) deriving Business Income in the areas mentioned in the column (4)	income in the areas mentioned in the column (3)
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(RAMANATHAN.R)
Addl. Commissioner of Income Tax
Range-4(3)(I/C), Bengaluru.

Copy 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 Pr. Commissioners/ Commissioners of Income tax of Karnataka & Goa Region
4. All Addl./Jt. CIT and Addl./ Jt DDIT of Karnataka & Goa Region
5. All Dy/ ACIT and ITOs of Principal Commissioner of Income tax, Bengaluru-2, 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. File