

भारतसरकार/ Government of India

आयकर विभाग/ Income Tax Department

प्रधानआयकरआयुक्त-1काकार्यालय, बेंगलूरु/ Office of the Principal Commissioner of Income-Tax -1 पांचवी मंजिल, बी.एम.टी.सी. भवन, 80 फीट रोड, कोरमंगला, बेंगलूरु - 560095 5th Floor, 80 Ft Road, BMTC Building, Koramangala, Bengaluru - 560095

दूरभाष /Telephone: 080-25625526

फैक्स /Fax: 080-25625527

फसंख्या/F. No.269/Jurisdiction/ PCIT-1/ BLR/2024-25

दिनांक /Date: 01-July-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/2024-25/179 dated: 19.06.2024 communicating the approval of Pr. CCIT for proposal of rationalization of jurisdiction in charge of Pr. CIT, Bengaluru 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 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-1, Bengaluru hereby issue with immediate effect the jurisdiction order of the Ranges and Tax Recovery Officer under the jurisdiction of Principal Commissioner of Income-tax, Bengaluru-1, Bengaluru-1, Bengaluru as per the Schedule A below: -



-42m1- rum -

Schedule-A

Range	Circle/	Territorial Areas	Person or classes of persons	Cases or classes of cases
	Ward			
1	2	3	4	5
Range- 1(1), Bengaluru	DCIT/ACIT- Circle - 1(1)(1), Bengaluru	In the state of Karnataka- (a) Districts of Bengaluru Urban & Bengaluru Rural and; (b) City or urban agglomeration areas of the Bengaluru Urban and rural	(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 (3); (b) Persons being other than companies having its residence or registered office or	 (a) All cases of companies including cases that were earlier assessed at Bengaluru, mentioned in item (a) of column no. 4 whose names begin with the Alphabet "A", for the income exceeding Rs. 30 Lakhs. (b) All cases of individuals being Managing Director or Director or Manager or Secretary in the companies referred in corresponding entry in item (a) above. (c) All classes of persons referred to
A STERRY OF STER	The of the come Tay	districts falling within the territorial areas of the following PIN code areas: 1. 560001 2.560005 3.560008 4.560033 5.560038 6. 560042 7. 560045	principal place of business in the area mentioned in item (b) and (c) of column (3) excluding cases of charitable and religious trusts/societies/Non-profit companies/organisations/assesses approved/registered under section 10(23C)/12AB of the Income Tax Act, 1961. (c) Persons being	in corresponding entry in item (b) of column (4) deriving income exceeding Rs.20 Lakhs other than cases of persons whose principal source of income is from Salary. (d) All cases of companies having registered office at item no (c) of column 3 for the income exceeding Rs. 20 Lakhs.

			column 3 having income exceeding Rs 15 Lakhs.
1(1)(1), Bengaluru	In the state of Karnataka- (a) Districts of Bengaluru Urban & Bengaluru Rural and;	(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	(a) All cases of companies including cases that were earlier assessed at Bengaluru, mentioned in item (a) of column no. 4 whose names begin with the Alphabet "A", for the income not exceeding Rs. 30 Lakhs. (b) All cases of individuals being Managing Director or Director or
Sala Sala Sala Sala Sala Sala Sala Sala	(b) City or urban agglomeration areas of the Bengaluru Urban and rural Districts falling within the territorial areas of the following	mentioned in item (a) of column (3); (b) Persons being other than companies having its residence or registered office or principal place of business in the area mentioned in item (b) of column (3) excluding cases of charitable and religious trusts/societies/Non-	Managing Director or Director or Manager or Secretary in the companies referred in corresponding entry in item (a) above. (c) All classes of persons referred to in corresponding entry in item (b) of column (4) deriving income not exceeding Rs.20 Lakhs other than cases of persons whose principal source of income is from Salary.

		1. 560051 2. 560052 3. 560071 4. 560084	companies/organisations/assesses approved/registered under section 10(23C)/12AB of the Income Tax Act, 1961.	
	ITO-Ward 1(2)(1), Bengaluru	In the state of Karnataka- (a) City or urban agglomeration areas of the Bengaluru Urban and rural Districts falling within the territorial areas of the following PIN code areas: 1.560001, 2.560005 3.560008 4.560033 5.560038 6.560042 7.560045 8.560046	(a) Persons being other than companies having its residence or registered office or principal place of business in the areas mentioned in items (a) of column (3) excluding cases of charitable and religious trusts/societies/Non-profit companies/organisations/assesses approved/registered under section 10(23C)/12AB of the Income Tax Act, 1961.	(a) All classes of persons referred to in corresponding entry in item (a) of column (4) deriving income not exceeding Rs.20 Lakhs other than cases of persons whose principal source of income is from Salary.
Range-	ITO-Ward-1,	In the state of	(a) Persons being	(a) All cases of companies including
1(1),	Davanagere	Karnataka-	companies registered	cases that were earlier assessed at
Bengaluru		(a) Areas falling within	under the Companies	Davanagere, mentioned in item (a) of
	अस्मिर अ	the territorial	Act, 2013 or under	column no. 4 and their Managing
4	Shrinks oner of all	jurisdiction of	the Companies Act,	Director or Director or Manager or
100		Davanagere district.	1956 and having its	

			registered office or principal place of business in the area mentioned in item (a) of column (3); (b) Persons being other than companies having its residence or registered office or principal place of business in the areas mentioned in item (a) of column (3 excluding cases of charitable and religious trusts/societies/Non-profit companies/organisations/assesses approved/registered under section 10(23C)/12AB of the Income Tax Act, 1961;	Secretary whose income is not exceeding Rs. 20 Lakhs. (b) All classes of persons referred to in corresponding entry in item (b) of column (4) other than companies deriving income from any heads of income not exceeding Rs. 15 Lakhs.
Range- 1(1), Bengaluru	ITO-Ward-1, Haveri	In the state of Karnataka- (a) Areas falling within the territorial jurisdiction of Haveri district.	(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 (3); (b) Persons being other than companies having its residence or	 (a) All cases of companies including cases that were earlier assessed at Haveri, mentioned in item (a) of column no. 4 and their Managing Director or Director or Manager or Secretary whose income is not exceeding Rs.20 Lakhs. (b) All classes of persons referred to in corresponding entry in item (b) of column (4) other than companies deriving income from any heads of income not exceeding Rs. 15 Lakhs.
क्षा क्षा के क्षा के किया के किया के किया किया किया किया किया किया किया किया	Tax x		registered office or principal place of business in the area	micome not exceeding no. To Eukno.

	mentioned in item (a) of column (3) excluding cases of charitable and religious trusts/societies/Non-profit companies/organisations/assesses approved/registered under section 10(23C)/12AB of the Income Tax Act. 1961.	
	10(23C)/12AB of the Income Tax Act, 1961.	

		In the state of	(a) Persons being	(a) All cases of companies including case
Range-	DCIT/ACIT	Karnataka-	companies registered	that were earlier assessed at Bengaluru
2(1),	Circle -	(a) Districts of	under the Companies	mentioned in item (a) of column no. 4 whos
Bengaluru	2(1)(1)	Bengaluru	Act, 2013 or under	names begin with the Alphabet "B", for th
		Urban &	the Companies Act,	income exceeding Rs. 30 Lakhs.
		Bengaluru	1956 and having its	
		Rural and;	registered office or	(b) All cases of individuals being Managin
			principal place of	Director or Director or Manager or Secretary i
		(b) City or	business in the area	the companies referred in corresponding entr
		urban	mentioned in item (a) of	in item (a) above.
		agglomeration	column (3);	
		areas of the		(c) All classes of persons referred to i
		Bengaluru	(b) Persons being other	corresponding entry in item (b) of column (4
		Urban and rural	than companies having	deriving income exceeding Rs.20 Lakhs other
		Districts falling	its residence or	than cases of persons whose principal source
		within the	registered office or	of income is from Salary.
		territorial areas	principal place of	
		of the following	business in the area	(d) Persons being individuals and employee
miss oner of the	S	PIN code areas:	mentioned in item (b) &	of Central & State Government (including
1000		1. 560022	(c) of column (3)	all judicial functionaries), Central Publi
	*	2. 560073	excluding cases of	Sector
सत्यमेव जयते		3. 560088	charitable and religious	Undertakings/Corporations/Commission
1		4.560090	trusts/societies/Non-	& State Public Secto
7/Bengaluro		5.560091	profit	Undertakings/Corporations/Commission

16. 562132	3. red the
c) Areas falling in the	or ess
territorial jurisdiction of Chikkaballapur district and Chitradurga district of Karnataka	
Range- ITO Ward In the state of (a) Persons being (a) All cases of companies including ca	
2(1), 2(1)(1), Karnataka- companies registered that were earlier assessed at Bengal	
Bengaluru Bengaluru (a) Districts of under the Companies mentioned in item (a) of column no. 4 wh	
Bengaluru Act, 2013 or under names begin with the Alphabet "B", for the Companies Act, income not exceeding Rs. 30 Lakhs.	ne
Bengaluru 1956 and having its	
Rural and; registered office or (b) All cases of individuals being Mana	ing
principal place of Director or Director or Manager or Secreta	_
(b) City or business in the area the companies referred in corresponding e	try
urban in item (a) above.	

		agglomeration areas of the Bengaluru Urban and rural Districts falling within the territorial areas	mentioned in item (a) of column (3); (b) Persons being other than companies having its residence or registered office or	(c) All classes of persons referred to in corresponding entry in item (b) of column (4) deriving income not exceeding Rs.20 Lakhs other than cases of persons whose principal source of income is from Salary.
		of the following PIN code areas: 1. 560043 2. 562106	principal place of business in the area mentioned in item (b) of column (3) excluding	(d) Persons being individuals and employees of Central & State Government (including all judicial functionaries), Central Public Sector Undertakings/Corporations/Commission &
		3. 562123	cases of charitable and religious trusts/societies/Non-profit companies/organisation s/assesses approved/registered under section	State Public Sector Undertakings/Corporations/Commissionhavin g income from salaries not exceeding 50 lakhs (excluding pensioners) residing in areas mentioned in item (a) of Column 3.
			10(23C)/12AB of the Income Tax Act, 1961.	
Range- 2(1), Bengaluru	ITO Ward 2(1)(3), Bengaluru	In the state of Karnataka-	(a) Persons being other than companies having its residence or	(a) All classes of persons referred to in corresponding entry in item (a) of column (4) deriving income not exceeding Rs.20 Lakhs
		(a) City or urban agglomeration areas of the	registered office or principal place of business in the areas mentioned in items (a) of	other than cases of persons whose principal source of income is from Salary.
अधिकार आविकार अधिकार आविकार अधिकार अ	*	Bengaluru Urban and rural Districts falling within the territorial areas	column (3) excluding cases of charitable and religious trusts/societies/Non-profit	
Bengalurur 1/Bengalurur	/	of the following PIN code areas:	companies/organisation s/assesses	

		1. 560022 2. 560073 3. 560088 4.560090 5.560091 6. 560300 7. 561101 8. 561203 9. 561204 10. 561205 11. 562111 12. 562127 13. 562129 14. 562130 15. 562131 16. 562132	approved/registered under section 10(23C)/12AB of the Income Tax Act, 1961.	
			income lax Act, 1901.	
		A STATE OF THE STA		*
		7. 561101		ac ^{NII}
		8. 561203		
		9. 561204	-	
		10. 561205		
	=	11. 562111		
		12. 562127		
		13. 562129		
		14. 562130		
		15. 562131		
		16. 562132		
		17. 562135		
		18. 562149		
		19. 562157		
		20. 562163		
Range-	ITO Ward -1,	In the state of	(a) Persons being	(a) All cases of companies including cases that
2(1),	Chitradurga	Karnataka-	companies registered	were earlier assessed at Chitradurga,
Bengaluru		(a) Areas falling within	under the Companies	mentioned in item (a) of column no. 4 and their
		the territorial jurisdiction	Act, 2013 or under	Managing Director or Director or Manager or
		of Chitradurga district	the Companies Act,	Secretary whose income is not exceeding Rs. 20
			1956 and having its	Lakhs.
			registered office or	
			principal place of	4.
			business in the area	(b) All classes of persons referred to in
			mentioned in item (a) of	corresponding entry in item (b) of column (4)
ner of the			column (3);	other than companies deriving income from any heads of income mentioned in column no. 4 not
189			(b) Persons being other	exceeding Rs. 15 Lakhs.
e lax			than companies having	
। जयते		<u> </u>	its residence or	
"I'M"			registered office or	

			principal place of	
			business in the area	
			mentioned in item (a) of	
			column (3) excluding	
			cases of charitable and	
			religious	
			trusts/societies/Non-	
			profit	The state of the s
			companies/organisation	
			s/assesses	
			approved/registered	
			under section	
			10(23C)/12AB of the	
			Income Tax Act, 1961;	
Range-	ITO Ward-1,	In the state of	(a) Persons being	(a) All cases of companies including cases that
2(1),	Chikkaballa	Karnataka-	companies registered	were earlier assessed at Chikkaballapura,
Bengaluru	pura	(a) Areas falling within	under the Companies	mentioned in item (a) of column no. 4 and their
		the territorial jurisdiction	Act, 2013 or under	Managing Director or Director or Manager or
		of Chikkaballapura	the Companies Act,	Secretary whose income is not exceeding Rs. 20
		district.	1956 and having its	Lakhs.
			registered office or	
			principal place of	
			business in the area	(b) All classes of persons referred to in
			mentioned in item (a) of	corresponding entry in item (b) of column (4)
			column (3);	other than companies deriving income from any
			5/ E1000	heads of income mentioned in column no. 4 not
			(b) Persons being other	exceeding Rs. 15 Lakhs.
			than companies having	
			its residence or	
THE STATE OF THE S			registered office or	
issioner of the			principal place of	
			business in the area	
MILL Se *			mentioned in item (a) of	
तत्प्रमेव जयते			column (3) excluding	
* mu'			cases of charitable and	
1/12	The same of the sa			

religious	
trusts/societies/Non-	
profit	
companies/organisation	
s/assesses	
approved/registered	
under section	
10(23C)/12AB of the	
Income Tax Act, 1961;	

		In the state of	(a) Persons being	(a) All cases of companies including cases
	DCIT/ACIT	Karnataka-	companies registered	that were earlier assessed at Bengaluru,
Range-	Circle -	(a) Districts of	under the Companies	mentioned in item no. (a) of column no. 4 whose
6(1),	6(1)(1),	Bengaluru	Act, 2013 or under	names begin with the Alphabets "S", for the
Bengaluru	Bengaluru	Urban &	the Companies Act,	income exceeding Rs. 30 Lakhs.
450	000	Bengaluru	1956 and having its	
		Rural and;	registered office or	(b) All cases of individuals being Managing
~			principal place of	Director or Director or Manager or Secretary in
		(b) City or	business in the area	the companies referred in corresponding entry
		urban	mentioned in item (a) of	in item (a) above.
		agglomeration	column (3);	
		areas of the		(c) All classes of persons referred to in
		Bengaluru	(b) Persons being other	corresponding entry in item (b) of column (4)
		Urban and rural	than companies having	deriving income exceeding Rs.20 Lakhs other
		Districts falling	its residence or	
		within the	registered office or	than cases of persons whose principal source
आयकर आल		territorial areas	principal place of	of income is from Salary.
missioner of sh		of the following	business in the area	(d) All cases of companies having registered
		PIN code areas:	mentioned in item (b) &	office at item no (c) of column 3 for the
() 原本		1.560006	(c) of column (3)	income exceeding Rs. 20 Lakhs.
सत्यमेव जयते		2.560012	excluding cases of	moonie exceeding no. 20 Lanis.
1/pangalurur		3.560013	charitable and religious	

		4.560014 5.560015 6.560024 7.560031 8.560032 9.560054 10.560057 11.560058 12.560063 13.560064 14.560065 15.560079 16.560080 17.560086 18.560089 19.560092 20.560094 21.560096 22.560097 23.560101 24.560106 25.562110 26.562162 c) Areas falling in the territorial jurisdiction of Shivamogga district of	trusts/societies/Non-profit companies/organisation s/assesses approved/registered under section 10(23C)/12AB of the Income Tax Act, 1961. (c) 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 (c) of Column (3)	(e) All cases of individuals being Managing Director or Director or Manager or Secretary in the companies referred in corresponding entry in item (d) above. (f) Persons other than those referred to in item (d) & (e) of column 5 having its residence or registered office or principal place of business in the territorial jurisdiction of item (c) of column 3 having income exceeding Rs.15 Lakhs.
	170.14	Karnataka		
Range- 6(1), Bengaluru	ITO Ward 6(1)(1), Bengaluru	In the state of Karnataka- (a) Districts of Bengaluru Urban & Bengaluru	(a) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its	(a) All cases of companies including cases that were earlier assessed at Bengaluru, mentioned in item n. (a) of column no. 4 whose names begin with the Alphabet "S", for the income not exceeding Rs. 30 Lakhs.

		Rural and; (b) City or urban agglomeration areas of the Bengaluru Urban and rural Districts falling within the territorial areas of the following PIN code areas: 1. 560013 2. 560014 3. 560015 4. 560063 5. 560064 6. 562110	registered office or principal place of business in the area mentioned in item (a) of column (3); (b) Persons being other than companies having its residence or registered office or principal place of business in the area mentioned in item (b) of column (3) excluding cases of charitable and religious trusts/societies/Non-profit companies/organisation s/assesses approved/registered under section 10(23C)/12AB of the Income Tax Act, 1961.	 (b) All cases of individuals being Managing Director or Director or Manager or Secretary in the companies referred in corresponding entry in item (a) above. (c) All classes of persons referred to in corresponding entry in item (b) of column (4) deriving income not exceeding Rs.20 Lakhs other than cases of persons whose principal source of income is from Salary.
Range-6(1), Bengaluru	ITO Ward 6(2)(1), Bengaluru	In the state of Karnataka- (a) City or urban agglomeration areas of the Bengaluru Urban and rural Districts falling	(a) Persons being other than companies having its residence or registered office or principal place of business in the areas mentioned in items (a) of column (3) excluding cases of charitable and religious	(a) All classes of persons referred to in corresponding entry in item (a) of column (4) deriving income not exceeding Rs.20 Lakhs other than cases of persons whose principal source of income is from Salary.

		within the	trusts/societies/Non-	
		territorial areas	profit	
		of the following	companies/organisation	
	_	PIN code areas:	s/assesses	
		1. 560006,	approved/registered	
		2.560012	under section	
		3.560031	10(23C)/12AB of the	
		4.560057	Income Tax Act, 1961.	
		5.560058		
		6.560079		
		7.560086		
		8.560089		
		9.560096		
		10.562162		
Range-	ITO Ward-	In the state of	(a) Persons being other	(a) All classes of persons referred to in
6(1),	6(3)(1),	Karnataka	than companies having	corresponding entry in item (a) of column (4)
Bengaluru	Bengaluru	-	its residence or	deriving income not exceeding Rs.20 Lakhs
		(a) City or	registered office or	other than cases of persons whose principal
		urban	principal place of	source of income is from Salary.
		agglomeration	business in the areas	
		areas of the	mentioned in items (a) of	
		Bengaluru	column (3) excluding	
		Urban and rural	cases of charitable and	
		Districts falling	religious	
		within the	trusts/societies/Non-	
		territorial areas	profit	
		of the following	companies/organisation	
		PIN code areas:	s/assesses	
		1. 560024,	approved/registered	
यकार अग		2.560032	under section	
s oner of 97		3.560054	10(23C)/12AB of the	
To land		4.560065	Income Tax Act, 1961.	
DAL e lax ★		5.560080		
यमेव जयते		6.560092		
W WIN'		7.560094		
Bengal				

		8.560097 9.560101 10.560106		
Range- 6(1), Bengaluru	ITO Ward-1, Shivamogga	In the state of Karnataka- (a) Areas falling within the territorial jurisdiction of Shivamogga district.	(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	(a) All cases of companies including cases that were earlier assessed at Shivamogga, mentioned in item no. (a) of column no. 4 and their Managing Director or Director or Manager or Secretary whose income is not exceeding Rs. 20 Lakhs.
			business in the area mentioned in item (a) of column (3);	(b) All classes of persons, referred to in corresponding entry in item (b) of column (4) other than companies, deriving income from any heads of income not exceeding Rs.15
			(b) Persons being other than companies having its residence or registered office or	Lakhs.
			principal place of business in the area mentioned in item (a) of column (3) excluding	
			cases of charitable and religious trusts/societies/Non-profit companies/organisation	
ज्यायका जन			s/assesses approved/registered under section	
antissioner of ship			10(23C)/12AB of the Income Tax Act, 1961;	

Tax	Tax Recovery	In the state of Karnataka	Will exercise powers of	All cases corresponding to column no. 3&4
Recovery	Officer-1	within the territorial area	collection and recovery	Att cases corresponding to column no. 584
	Officer-1	THE PROPERTY OF THE PROPERTY O		
Officer-1		specified to Principal	of all amounts due under	
		Commissioner	all direct tax enactments	
		/Commissioner of	from persons within the	
		Income Tax, Bengaluru-1	jurisdiction of the	
			Assessing Officers of the	
			Principal	
			Commissioner/Commiss	
			ioner of Income-tax,	
		-	Bengaluru-1, or in respect	
		-	of properties situated	
			within the territorial	
	ľ		jurisdiction of the	
		_	Assessing Officers of the	
			Principal /Commissioner	
			of Income Tax,	
			Bengaluru-1, as per the	
			provisions of the	
			respective Direct Tax Acts	
			and Rules thereunder.	

This order comes into force with immediate effect.



_५७॥ - Nunn [अनुराग सहाय/ANURAG SAHAY]

प्रधान आयकर आयुक्त / Principal Commissioner of Income Tax बेंगलुरु-1,बेंगलुरु/Bengaluru-1, Bengaluru

Copy for information to:

- 1. The Pr. Chief Commissioner of Income Tax, Karnataka & Goa, Region, Bengaluru.
- 2. All the Chief Commissioners of Income Tax/Director General of Income Tax, Karnataka & Goa Region.
- 3. All the Pr. Commissioners/Commissioners of Income Tax, Karnataka & Goa region.
- 4. All the Addl./Jt. Commissioners, Addl./Jt. DITS of Income Tax, Karnataka & Goa region.
- 5. All the Dy./Asst. Commissioners and ITOs of the Pr. Commissioner of Income Tax-1, Bengaluru charge.
- 6. Registrar, Income Tax Appellate Tribunal, Bengaluru
- 7. Commissioner 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



(रोहित कुमार गुप्ता/ROHIT KUMAR GUPTA)

आयकरअधिकारी(मुख्या.) Income Tax Officer (H.Q.)

कृते प्रधानआयकरआयुक्त/for Principal Commissioner of Income tax, बेंगलूरु/Bengaluru-1, बेंगलूरु/Bengaluru