



भारतसरकार/ Government of India

आयकर विभाग/ **Income Tax Department**

प्रधानआयकरआयुक्त-1काकार्यालय, बेंगलूरु/ **Office of the Principal Commissioner of Income-Tax -1**

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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-1, 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 as per the Schedule A below: -



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Schedule-A

Range	Circle/ Ward	Territorial Areas	Person or classes of persons	Cases or classes of cases
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 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	(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 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	(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 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.



	<p>8.560046 9.560051 10.560052 11.560071 12.560084</p> <p>c) Areas falling in the territorial jurisdiction of Haveri and Davanagere districts of Karnataka.</p>	<p>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)</p>	<p>(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.</p> <p>(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.</p>
<p>ITO-Ward 1(1)(1), Bengaluru</p>	<p>In the state of Karnataka-</p> <p>(a) Districts of Bengaluru Urban & Bengaluru Rural and;</p> <p>(b) City or urban agglomeration areas of the Bengaluru Urban and rural Districts falling within the territorial areas of the following PIN code areas:</p>	<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 item (a) of column (3);</p> <p>(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</p>	<p>(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.</p> <p>(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.</p> <p>(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.</p>



		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-1(1), Bengaluru	ITO-Ward-1, Davanagere	In the state of Karnataka- (a) Areas falling within the territorial jurisdiction of Davanagere district.	(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 Davanagere, mentioned in item (a) of column no. 4 and their Managing Director or Director or Manager or



			<p>registered office or principal place of business in the area mentioned in item (a) of column (3);</p> <p>(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 ;</p>	<p>Secretary whose income is not exceeding Rs. 20 Lakhs.</p> <p>(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.</p>
<p>Range-1(1), Bengaluru</p>	<p>ITO-Ward-1, Haveri</p>	<p>In the state of Karnataka-</p> <p>(a) Areas falling within the territorial jurisdiction of Haveri district.</p>	<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 item (a) of column (3);</p> <p>(b) Persons being other than companies having its residence or registered office or principal place of business in the area</p>	<p>(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.</p> <p>(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.</p>



			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. ;	
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Range-2(1), Bengaluru	DCIT/ACIT Circle - 2(1)(1)	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 Districts falling within the territorial areas of the following PIN code areas: 1. 560022 2. 560073 3. 560088 4. 560090 5. 560091	(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 principal place of business in the area mentioned in item (b) & (c) of column (3) excluding cases of charitable and religious trusts/societies/Non-profit	(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 "B", 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 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) Persons being individuals and employees of Central & State Government (including all judicial functionaries), Central Public Sector Undertakings/Corporations/Commission & State Public Sector Undertakings/Corporations/Commission
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Range-2(1), Bengaluru	ITO Ward 2(1)(1), Bengaluru	In the state of Karnataka- (a) Districts of Bengaluru Urban & Bengaluru Rural and; (b) City or urban	(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 "B", for the income not 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.



		<p>agglomeration areas of the Bengaluru Urban and rural Districts falling within the territorial areas of the following PIN code areas:</p> <p>1. 560043 2. 562106 3. 562123</p>	<p>mentioned in item (a) of column (3);</p> <p>(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/organisations/assesses approved/registered under section 10(23C)/12AB of the Income Tax Act, 1961.</p>	<p>(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.</p> <p>(d) Persons being individuals and employees of Central & State Government (including all judicial functionaries), Central Public Sector Undertakings/Corporations/Commission & State Public Sector Undertakings/Corporations/Commission having income from salaries not exceeding 50 lakhs (excluding pensioners) residing in areas mentioned in item (a) of Column 3.</p>
<p>Range-2(1), Bengaluru</p>	<p>ITO Ward 2(1)(3), Bengaluru</p>	<p>In the state of Karnataka-</p> <p>(a) City or urban agglomeration areas of the Bengaluru Urban and rural Districts falling within the territorial areas of the following PIN code areas:</p>	<p>(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</p>	<p>(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.</p>



		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 17. 562135 18. 562149 19. 562157 20. 562163	approved/registered under section 10(23C)/12AB of the Income Tax Act, 1961.	
Range-2(1), Bengaluru	ITO Ward -1, Chitradurga	In the state of Karnataka- (a) Areas falling within the territorial jurisdiction of Chitradurga 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 registered office or	(a) All cases of companies including cases that were earlier assessed at Chitradurga, 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 mentioned in column no. 4 not exceeding Rs. 15 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/organisations/assesses approved/registered under section 10(23C)/12AB of the Income Tax Act, 1961;	
Range-2(1), Bengaluru	ITO Ward-1, Chikkaballapura	In the state of Karnataka- (a) Areas falling within the territorial jurisdiction of Chikkaballapura 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 registered office or principal place of business in the area mentioned in item (a) of column (3) excluding cases of charitable and	(a) All cases of companies including cases that were earlier assessed at Chikkaballapura, 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 mentioned in column no. 4 not exceeding Rs. 15 Lakhs.



			religious trusts/societies/Non-profit companies/organisations/assesses approved/registered under section 10(23C)/12AB of the Income Tax Act, 1961;	
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Range-6(1), Bengaluru	DCIT/ACIT Circle - 6(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 Districts falling within the territorial areas of the following PIN code areas: 1. 560006 2. 560012 3. 560013	(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 principal place of business in the area mentioned in item (b) & (c) of column (3) excluding cases of charitable and religious	(a) All cases of companies including cases that were earlier assessed at Bengaluru, mentioned in item no. (a) of column no. 4 whose names begin with the Alphabets "S", 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 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.
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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.



		<p>Rural and;</p> <p>(b) City or urban agglomeration areas of the Bengaluru Urban and rural Districts falling within the territorial areas of the following PIN code areas:</p> <ol style="list-style-type: none"> 1. 560013 2. 560014 3. 560015 4. 560063 5. 560064 6. 562110 	<p>registered office or principal place of business in the area mentioned in item (a) of column (3);</p> <p>(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/organisations/assesses approved/registered under section 10(23C)/12AB of the Income Tax Act, 1961.</p>	<p>(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.</p> <p>(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.</p>
Range-6(1), Bengaluru	ITO Ward 6(2)(1), Bengaluru	<p>In the state of Karnataka-</p> <p>(a) City or urban agglomeration areas of the Bengaluru Urban and rural Districts falling</p>	<p>(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</p>	<p>(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.</p>



		<p>within the territorial areas of the following PIN code areas:</p> <ol style="list-style-type: none"> 1. 560006, 2.560012 3.560031 4.560057 5.560058 6.560079 7.560086 8.560089 9.560096 10.562162 	<p>trusts/societies/Non-profit companies/organisation s/assesses approved/registered under section 10(23C)/12AB of the Income Tax Act, 1961.</p>	
<p>Range-6(1), Bengaluru</p>	<p>ITO Ward-6(3)(1), Bengaluru</p>	<p>In the state of Karnataka</p> <p>(a) City or urban agglomeration areas of the Bengaluru Urban and rural Districts falling within the territorial areas of the following PIN code areas:</p> <ol style="list-style-type: none"> 1. 560024, 2.560032 3.560054 4.560065 5.560080 6.560092 7.560094 	<p>(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/organisation s/assesses approved/registered under section 10(23C)/12AB of the Income Tax Act, 1961.</p>	<p>(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.</p>



		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 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 (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 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. (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.



Tax Recovery Officer-1	Tax Recovery Officer-1	In the state of Karnataka within the territorial area specified to Principal Commissioner /Commissioner of Income Tax, Bengaluru-1	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-1, or in respect of properties situated within the territorial 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.	All cases corresponding to column no. 3&4
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This order comes into force with immediate effect.



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[अनुराग सहाय / ANURAG SAHAY]

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