



**Officer of the Addl. Commissioner of Income Tax,  
Range - 4(1), Room No. 248, 2<sup>nd</sup> Floor, BMTC Building, 80<sup>th</sup>  
Feet Road, 6<sup>th</sup> Block, Koramangala, Bangalore - 560095**

F.No.69A/Addl.CIT R-4(1)/Jurisdiction/2021-22

Dated: 19.08.2021

**Notification**

In pursuance to the Order No. 02 of 2020-21 in F. No. 257/Pr.CCIT/Tech/2020-21 dated 02.09.2020 and order No.3 of 2020 in F.No.257/Pr.CCIT/Tech/Faceless Asst./2020-21 dated 02.09.2020. of Pr. Chief Commissioner of Income-tax, Karnataka & Goa Region, 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 Notification No. 50 and 51 of 2014 (SO No. 2752(E) and 2753(E) respectively) dated 22-10-2014 issued by the Central Board of Direct Taxes under sub-section (1) & (2) of Section 120 of the Act and subsequent corrigendum vide NOTIFICATION NO. 81 of 2014 (SO 3199(E)) DATED 16-12-2014 and Order of Principal Commissioner of Income-tax, Bengaluru -2, Bengaluru in F.No.81-Notification/PCIT2/20-21 Dated:04/09/2020 and Order of Principal Commissioner of Income-tax, Bengaluru -2, Bengaluru in F.No.81-Notification/PCIT2/2021-22 dated:18/08/2021, in partial modification of the Order u/s 120 of the Act dated 04/09/2020 and in supersession 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(1),Bengaluru, hereby direct that the Deputy/Assistant Commissioners of Income-tax and Income-tax Officers mentioned in Column No. 2 of the **Schedule A** at the second paragraph of this Order shall exercise the powers and perform the functions of the 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 said schedule, 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. The Income-tax authorities referred to in column (2) of the schedule below 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.

CIT (ADMN & IFS)	CIT (JUDL)
CIT (AUDIT)	Addl/JCIT(TECH)
Addl/JCIT(ADMN)	Addl/JCIT(IG)
Addl/JCIT(CO)	DCIT(HQ)(ADMN)
ITO (I & M)	ITO (INRA)
ITO (LIST)	ITO (VIG)
ITO (LITON)	ITO (TECH)
ITO (P&G & CE)	ITO (PRSTO/CL)

**Schedule A**

Sr. No	Designation of Income tax Authorities	Headquarter	Territorial Area	Persons or classes of persons	Cases or classes of cases
1	2	3	4	5	6
1.	Deputy/Assistant Commissioner of Income-tax, Circle-4(1)(1) Bengaluru	Bengaluru, Karnataka	<p>In the state of Karnataka-</p> <p>(a) Districts of Bengaluru Urban &amp; Bengaluru Rural</p> <p>(b) Revenue Taluks in the district of Kolar</p> <p>(c) City or urban agglomeration areas of Bengaluru Urban and rural Districts falling within the territorial areas of the following PIN Code areas:            1.560007            2.560016            3.560017            4.560035            5.560036            6.560037            7.560048            8.560049            9.560066            10.560067            11.560075            12.560077            13.560087            14.560093            15.560100            16.560103            17.562114            18.562122</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 (4);</p> <p>(b) 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 (b) of column (4);</p> <p>(c) Persons being individuals referred to in item (c) of column (6);</p> <p>(d) Persons other than companies and other than cases falling under the jurisdiction of Commissioner of Income Tax (Exemption), deriving income from Business or profession and whose principal place or business or profession is within the territorial jurisdiction mentioned in item (c) of column (4).</p> <p>(e) Persons other than companies, and other than cases falling under the jurisdiction of Commissioner of Income Tax (Exemption), deriving income from sources other than income from business or profession</p>	<p>(a) all cases of companies including cases that were earlier assessed at LTU Bangalore mentioned in Item (a) of column (5) in the areas mentioned in item (a) of column (4) whose names begin with the alphabet "L" or "M" with income/loss equal to or above Rs.30 lacs;</p> <p>(b) all cases of companies including cases that were earlier assessed at LTU Bangalore mentioned in Item (b) of column (5) in the areas mentioned in item (b) of column (4) with income/loss equal to or above Rs.15 lacs;</p> <p>(c) all cases of individuals being managing director or manager or secretary in the companies referred to in corresponding entry in items (a) &amp; (b) above;</p> <p>(d) all cases of persons including those deriving Business Income in the areas mentioned in item (d) of Column 5 in the territorial jurisdiction mentioned in item (c) of column (4) and with income/loss equal to or above Rs.20 lakhs.</p> <p>(e) all cases of persons including those deriving income from sources other than income from business or profession mentioned in</p>

				and residing within the territorial area mentioned in item (c) of column (4).	<p>item (e) of column (5) within the territorial jurisdiction mentioned in item (c) of column (4) with income/loss equal to or above Rs.20 lakhs.</p> <p>(f) All cases of persons including those deriving Business Income in the areas mentioned in item (d) of Column 5 in the territorial jurisdiction mentioned in item (b) of column (4) and with income/loss equal to or above Rs.15 lakhs.</p> <p>(g) all cases of persons including those deriving income from sources other than income from business or profession mentioned in item (e) of column (5) within the territorial jurisdiction mentioned in item (b) of column (4) with income/loss equal to or above Rs.15 lakhs.</p>
2.	Income-Tax Officer, Ward-4(1)(1), Bengaluru	Bengaluru, Karnataka	<p>In the state of Karnataka-</p> <p>(a) Districts of Bengaluru Urban &amp; Bengaluru Rural</p> <p>(b) Revenue Taluks in the district of Kolar</p> <p>(c) City or urban agglomeration areas of Bengaluru Urban and rural Districts falling within the territorial areas of the following PIN Code areas: 1.560007 2.560016 3.560017</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 (4);</p> <p>(b) 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 (b) of column (4);</p> <p>(c) Persons being individuals referred to in item (c) of column (6);</p>	<p>(a) all cases of companies mentioned in Item (a) of column (5) in the areas mentioned in item (a) of column (4) whose names begin with the alphabet "L" with income/loss below Rs.30 lacs;</p> <p>(b) all cases of companies mentioned in Item (b) of column (5) in the areas mentioned in item (b) of column (4) with income/loss below Rs.15 lacs;</p> <p>(c) all cases of individuals being managing director or manager or secretary in the companies referred to in corresponding entry in items (a) &amp; (b) above;</p>

				<p>(d) Persons other than companies and other than cases falling under the jurisdiction of Commissioner of Income Tax (Exemption), deriving income from Business or profession and whose principal place or business or profession is within the territorial jurisdiction mentioned in item (c) of column (4).</p> <p>(e) Persons other than companies and other than 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 area mentioned in item (c) of column (4).</p>	<p>(d) All cases of persons other than companies, mentioned in item (d) of Column (5) in the areas mentioned in item of (c) of column (4) and with income/loss below Rs.20 lakhs.</p> <p>(e) All cases of persons other than companies, mentioned in item (e) of Column (5) in the areas mentioned in item of (c) of column (4) and with income/loss below Rs.20 lakhs.</p>
3.	Income-Tax Officer, Ward-4(1)(3), Bengaluru	Bengaluru, Karnataka	<p>In the state of Karnataka-</p> <p>(a) Districts of Bengaluru Urban &amp; Bengaluru Rural</p> <p>(b) City or urban agglomeration areas of Bengaluru Urban and rural Districts falling within the territorial areas of the following PIN Code areas: 1.560035 2.560036 3.560037</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 (4);</p> <p>(b) Persons being individuals referred to in item (b) of column (6);</p> <p>(c) Persons other than companies and other than cases falling under the jurisdiction of Commissioner of Income Tax (Exemption), deriving income from Business or profession and whose principal place or business or profession is within the territorial jurisdiction mentioned in item (b) of column (4).</p>	<p>(a) all cases of companies mentioned in Item (a) of column (5) in the areas mentioned in item (a) of column (4) whose names begin with the alphabet "M" with income/loss below Rs.30 lacs;</p> <p>(b) all cases of individuals being managing director or manager or secretary in the companies referred to in corresponding entry in items (a) above;</p> <p>(c) All cases of persons other than companies, mentioned in item (c) of Column (5) in the areas mentioned in item of (b) of column (4) and with income/loss below Rs.20 lakhs.</p> <p>(d) All cases of persons other than companies,</p>

				(d) Persons other than companies and other than 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 area mentioned in item (b) of column (4).	mentioned in item (d) of Column (5) in the areas mentioned in item of (b) of column (4) and with income/loss below Rs.20 lakhs.
4	Income-Tax Officer, Ward-4(2)(1), Bengaluru	Bengaluru, Karnataka	In the state of Karnataka- (a) City or urban agglomeration areas of Bengaluru Urban and rural Districts falling within the territorial areas of the following PIN Code areas: 1.560048 2.560049 3.560066 4.560067 5.560075 6.560077	(a) Persons other than companies and other than cases falling under the jurisdiction of Commissioner of Income Tax (Exemption), deriving income from Business or profession and whose principal place or business or profession is within the territorial jurisdiction mentioned in item (a) of column (4).  (b) Persons other than companies, and other than 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 area mentioned in item (a) of column (4).	(a) All cases of persons other than companies, mentioned in item (a) of Column (5) in the areas mentioned in item of (a) of column (4) and with income/loss below Rs.20 lakhs.  (b) All cases of persons other than companies, mentioned in item (b) of Column (5) in the areas mentioned in item of (a) of column (4) and with income/loss below Rs.20 lakhs.
5	Income-Tax Officer, Ward-4(2)(3), Bengaluru	Bengaluru, Karnataka	In the state of Karnataka- (a) City or urban agglomeration areas of Bengaluru Urban and rural Districts falling within the territorial areas of the following PIN Code areas: 1.560087 2.560093 3.560100 4.560103 5.562114 6.562122	(a) Persons other than companies and other than cases falling under the jurisdiction of Commissioner of Income Tax (Exemption), deriving income from Business or profession and whose principal place or business or profession is within the territorial jurisdiction mentioned in item (a) of column (4).  (b) Persons other than companies and other than cases falling under the	(a) All cases of persons other than companies, mentioned in item (a) of Column (5) in the areas mentioned in item of (a) of column (4) and with income/loss below Rs.20 lakhs.  (b) All cases of persons other than companies, mentioned in item (b) of Column (5) in the areas mentioned in item of (a) of column (4) and with

				jurisdiction of Commissioner of Income Tax (Exemption), deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of column (4).	income/loss below Rs.20 lakhs.
6.	Income-Tax Officer, Ward-1, Kolar	Kolar, Karnataka	(a) Revenue Taluks in the district of Kolar	(a) Persons other than companies, deriving income from Business or profession and whose principal place or business or profession is within the territorial jurisdiction mentioned in item (a) of column (4). (b) Persons other than companies and other than 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 area mentioned in item (a) of column (4).	(a) All cases of persons other than companies, mentioned in item (a) of Column (5) in the areas mentioned in item of (a) of column (4) and with income/loss below Rs.15 lakhs.  (b) All cases of persons other than companies, mentioned in item (b) of Column (5) in the areas mentioned in item of (a) of column (4) and with income/loss below Rs.15 lakhs.

3. 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 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 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.

(iv) **“alphabet”** means:

(a) the fifth character of the PAN;

(b) in cases of companies whose name begins with any of the numerical(s) (hereinafter “numeric companies”), the Assessing officer, who exercise the powers and perform the functions respect of companies whose name begins with the alphabet which is same as that the first alphabet of the number name of the numeric companies, shall exercise powers and perform the functions in respect of those numeric companies.

4. This order shall be deemed to have come into force with effect from the 18th day of August, 2021.

(Somanath S. Ukkali, IRS)

Additional Commissioner of Income Tax  
Range -4(1), Bengaluru

Copy for information to:

1. The Principal Chief Commissioner of Income-tax, Karnataka & Goa, Bengaluru.
2. All Chief Commissioners of Income-tax, Karnataka & Goa Region
3. The Director General of Income-tax(Inv.), Karnataka & Goa Region
4. All Principal Commissioner/ Commissioner of Income tax, Karnataka & Goa Region
5. All the Addl./ Jt. Commissioners and Addl./ Jt. Directors of Income Tax, K & Goa Region
6. Dy./ Asst. Commissioners of Income Tax and Income Tax Officers of Pr. Commissioner of Income Tax, Bengaluru-2 Charge
7. Registrar, Income Tax Appellate Tribunal Bengaluru
8. Sr. Standing Counsel/ Standing Counsel and Prosecution Counsel of High Court
9. Notice Board
10. File

(Somanath S. Ukkali, IRS)

Additional Commissioner of Income Tax  
Range -4(1), Bengaluru