

अपरआयकरआयुक्तकाकार्यालय,रेंज-7(1), बेंगलूरु  
Office of the Additional Commissioner of Income Tax, Range- 7(1), Bangalore  
बीएमटीसीकॉम्प्लेक्स , 80 फीटरोड, कोरमंगला , बेंगलूरु - 560095  
2<sup>nd</sup> Floor, BMTC Building, 80 Feet Road, Koramangala, Bengaluru – 560095.

F.No.26/Addl. CIT/R-7(1)/BLR.2020-21.

Date: 11<sup>th</sup> September 2020

**ORDER UNDER SECTION 120 OF THE INCOME TAX ACT, 1961**

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In pursuance of 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 20149SO 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 in F No. 81-Notification/PCIT-2/20-21 dated: 04.09.2020 passed by the Principal commissioner of Income tax, Bengaluru-2 on this subject 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, Range7(1), Bengaluru hereby direct that the Deputy/Assistant Commissioner of Income tax and Income tax Officers mentioned in Column No. 2 of the Schedule attached herewith shall exercise the powers and perform the functions of the Assessing Officers under the Act, concurrently, in respect of such case 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

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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 127 of the Act to any Assessing Officer.

2. For the purpose of this Notification:

(i) The term 'Income' shall be the total income or loss declared in the return of income, which is pending on 1<sup>st</sup> 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 1<sup>st</sup> 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 1<sup>st</sup> 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 1<sup>st</sup> 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 provide in this Notification;

(b) in the case of a Hindu Undivided Family, the place of residence of the Karta;

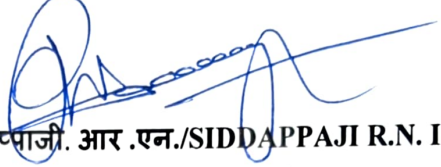
(c) in the case of a firm or an association of persons or a body of individual or a local authority and Other artificial juridical persons other than companies, the place where the head office is located.

(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 annexed herewith shall not exercise powers and perform functions, which have specifically been assigned through

separate notification(s) issue 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 13<sup>th</sup> day of August, 2020.**

  
(सिद्धप्पाजी. आर.एन./SIDDAPPAJI R.N. IRS)

अपर आयकर आयुक्त, रेंज-7(1)

Addl. Commissioner of Income tax,

**Range-7(1), बेंगलूरु-560095/ Bengaluru.**

Copy to:

1. The Pr. 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 Goa Region
4. All Addl./Jt. CsIT and Addl./Jt. DsIT of Karnataka & Goa Region.
5. All Dy./ACsIT and ITOs of Pr. Commissioner of Income tax-2, Bengaluru charge.
6. Registrar, Income tax Appellate Tribunal, Bengaluru.
7. The Commissioner of Income tax, DR-1,DR-2, DR-3 and Senior DRs-1,2 and 3 of ITAT, Bengaluru.
8. Senior Standing Counsel / Standing Counsel and Prosecution Counsel of High Court.
9. Notice Board.
10. The File.

**SCHEDULE**

Sl. No.	Designation of Income tax Authorities	Headquarter	Territorial Area	Persons or Classes of Persons	Cases or Classes of cases
1	2 Deputy / Assistant Commissioner of Income tax, Circle-7(1)(1) Bengaluru	3 Bengaluru Karnataka	4 In the state of Karnataka- (a) Districts of Bengaluru Urban and Bengaluru Rural (b) City or Urban agglomeration areas of Bengaluru Urban and rural Districts falling within the territorial areas of the following PIN code areas: 1. 560011 2. 560025 3. 560027 4. 560029 5. 560030 6. 560041 7. 560047 8. 560069 9. 560070 10. 560081 11. 560082 12. 560085	5 (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) whose name begins with the letter of alphabet "T", "U", "V", "W", "X", "Y", "Z"; having income more than Rs. 30 lakhs; (b) person being individuals referred to in item (a) of column(6); (c) persons other than companies deriving income from business or profession and residing within the territorial area mentioned in item (b) of column (4) having income more than Rs. 20 lakhs;	6 (a) All cases of individual being managing director or director or manager or secretary in the companies referred to in item(a) of column(5) (b) All cases of persons other than companies referred to in corresponding entry in item (b), (c) and (d) of column (5).

				(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 (b) of column (4) having income more than Rs. 20 lakhs;	
2.	Income tax Officer, Ward-7(1)(1), Bengaluru	Bengaluru Karnataka	In the state of Karnataka - (a) Districts of Bengaluru Urban and Bengaluru Rural (b) City or Urban agglomeration areas of Bengaluru Urban and rural Districts falling within the territorial jurisdiction	(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) whose name begins with the letter of alphabet "T" & "U", having income not more than Rs. 30 lakhs; (b) person being individuals referred to in item (a) of column(6);	(a) All cases of individual being managing director or director or manager or secretary in the companies referred to in item(a) of column(5)
3.	Income tax Officer, Ward-7(1)(3), Bengaluru	Bengaluru Karnataka	In the state of Karnataka - (a) Districts of Bengaluru Urban and Bengaluru Rural	(a) Persons being companies registered under the Companies	(a) All cases of individual being managing director or director or manager or



			(b) City or Urban agglomeration areas of Bengaluru Urban and rural Districts falling within the territorial jurisdiction	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) whose name begins with the letter of alphabet "V", "W", "X", "Y", "Z"; having income not more than Rs. 30 lakhs;	secretary in the companies referred to in item(a) of column(5)
4.	Income tax Officer, Ward-7(2)(1), Bengaluru	Bengaluru Karnataka	In the state of Karnataka - (a) Districts of Bengaluru Urban and Bengaluru Rural (b) City or Urban agglomeration areas of Bengaluru Urban and rural Districts falling within the territorial areas of the following PIN code areas: 1. 560011 2. 560041 3. 560069	(a) persons other than companies deriving income from business or profession and residing within the territorial area mentioned in item (b) of column (4) having income more than Rs. 20 lakhs; (b) persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area	(a) All cases of persons other than companies referred to in corresponding entry in item (b), (c) and (d) of column (5).

5.	Income tax Officer, Ward-7(2)(3), Bengaluru	Bengaluru Karnataka	In the state of Karnataka - (a) Districts of Bengaluru Urban and Bengaluru Rural (b) City or Urban agglomeration areas of Bengaluru Urban and rural Districts falling within the territorial areas of the following PIN code areas: 1. 560025 2. 560027 3. 560029 4. 560030 5. 560047	mentioned in item (b) of column (4) having income more than Rs. 20 lakhs;	(a) All cases of persons other than companies referred to in corresponding entry in item (b), (c) and (d) of column (5).
6.	Income tax Officer, Ward-7(2)(5), Bengaluru	Bengaluru Karnataka	In the state of Karnataka - (a) Districts of Bengaluru Urban and Bengaluru Rural (b) City or Urban agglomeration areas of Bengaluru Urban and rural Districts falling within the	(a) persons other than companies deriving income from business or profession and residing within the territorial area mentioned in item (b) of column (4) having income more than Rs. 20 lakhs; (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) having income more than Rs. 20 lakhs;	(a) All cases of persons other than companies referred to in corresponding entry in item (b), (c) and (d) of column (5).

			<p>territorial areas of the following PIN code areas:</p> <ol style="list-style-type: none"> <li>1. 560070</li> <li>2. 560081</li> <li>3. 560082</li> <li>4. 560085</li> </ol>	<p>of column (4) having income more than Rs. 20 lakhs;  (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) having income more than Rs. 20 lakhs;</p>	
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