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PART-II, SECTION 3, SUB-SECTION (ii) ]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)  
CENTRAL BOARD OF DIRECT TAXES  
(Income-tax)

NOTIFICATION

New Delhi, dated the 13<sup>th</sup> November, 2014

S.O.....(E)--- In exercise of the powers conferred by sub-sections (1) and (2) of section 120 of the Income-tax Act, 1961 ( 43 of 1961) and in supersession of the notification of the Government of India, Central Board of Direct Taxes number S.O.822(E), dated the 23<sup>rd</sup> August, 2001 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), dated the 23<sup>rd</sup> August, 2001, except as respects things done or omitted to be done before such supersession, the Central Board of Direct Taxes hereby, -

- (a) directs that the Director General of Income-tax or the Chief Commissioner of Income-tax specified in column (2) of the Schedule - I or II annexed to this notification, as the case may be (hereinafter referred to as the "said Schedules") or the Principal Commissioner/ Commissioner of Income-tax specified in column (4) of the said Schedules or Joint Commissioners of Income-tax or Assessing Officers, shall continue to exercise powers and perform the functions as stipulated in the said Act, in respect of such persons or classes of persons or such incomes or classes of incomes or such cases or classes of cases in which the said Income-tax authorities have been exercising powers and performing the functions on the basis of jurisdiction assigned by any order passed under the said Act on the date of publication of this notification, till such jurisdiction is revoked;
- (b) directs that the Director General of Income-tax or the Chief Commissioner of Income-tax specified in column (2) of the said Schedules or the Principal Commissioner/Commissioner of Income-tax specified in column (4) of the said Schedules or Joint Commissioners of Income-tax subordinate to them, shall exercise powers and perform the functions as stipulated in the said Act in respect of such cases or classes of cases or such persons or classes of persons, assigned to Assessing Officers subordinate to them, under section 127 of the said Act, from the date of publication of this notification;
- (c) authorises the Director General of Income-tax or the Chief Commissioner of Income-tax specified in the said Schedules, or the Principal Commissioner/ Commissioner of Income-tax specified in column (4) of the said Schedules, to issue orders in writing, vesting jurisdiction to exercise powers and perform functions of an Assessing Officer as defined under clause (7A) of section 2 of the said Act, to the Deputy Commissioner of Income-tax or Assistant Commissioner of Income-tax or Income-tax Officer who are subordinate to them.

2. This notification shall come into force with effect from the 15<sup>th</sup> day of November, 2014

**SCHEDULE - I**

Sl. No	Director General of Income-tax(Investigation)	Headquarters	Principal Commissioner / Commissioner of Income-tax (Central)	Headquarters
(1)	(2)	(3)	(4)	(5)
1.	Director General of Income-tax(Investigation), Ahmedabad	Ahmedabad	(i)Principal Commissioner / Commissioner of Income-tax (Central), Ahmedabad	Ahmedabad
			(ii)Principal Commissioner / Commissioner of Income-tax (Central), Surat	Surat
2.	Director General of Income-tax (Investigation), Bengaluru	Bengaluru	(iii)Principal Commissioner / Commissioner of Income-tax (Central), Bengaluru	Bengaluru
3.	Director General of Income-tax (Investigation), Bhopal	Bhopal	(iv)Principal Commissioner / Commissioner of Income-tax (Central), Bhopal	Bhopal
4.	Director General of Income-tax (Investigation), Chandigarh	Chandigarh	(v)Principal Commissioner / Commissioner of Income-tax (Central), Ludhiana	Ludhiana
			(vi)Principal Commissioner / Commissioner of Income-tax (Central), Gurgaon	Gurgaon
5.	Director General of Income-tax (Investigation), Chennai	Chennai	(vii)Principal Commissioner / Commissioner of Income-tax (Central), Chennai - 1	Chennai
			(viii)Principal Commissioner / Commissioner of Income-tax (Central), Chennai - 2	Chennai
6.	Director General of Income-tax (Investigation), Hyderabad	Hyderabad	(ix)Principal Commissioner / Commissioner of Income-tax (Central), Hyderabad	Hyderabad
7.	Director General of Income-tax (Investigation), Jaipur	Jaipur	(x)Principal Commissioner / Commissioner of Income-tax (Central), Jaipur	Jaipur
8.	Director General of Income-tax (Investigation), Kochi	Kochi	(xi)Principal Commissioner / Commissioner of Income-tax (Central), Kochi	Kochi
9.	Director General of Income-tax (Investigation), Kolkata	Kolkata	(xii)Principal Commissioner / Commissioner of Income-tax (Central), Kolkata - 1	Kolkata
			(xiii)Principal Commissioner / Commissioner of Income-tax (Central), Kolkata - 2	Kolkata
			(xiv)Principal Commissioner / Commissioner of Income-tax	Kolkata

			(Central), Kolkata - 3	
10.	Director General of Income-tax (Investigation), Lucknow	Lucknow	(xv)Principal Commissioner / Commissioner of Income-tax (Central), Kanpur	Kanpur
			(xvi)Principal Commissioner / Commissioner of Income-tax (Central), Lucknow	Lucknow
11.	Director General of Income-tax (Investigation), Patna	Patna	(xvii)Principal Commissioner / Commissioners of Income-tax (Central), Patna	Patna
12.	Director General of Income-tax (Investigation), Pune	Pune	(xviii)Principal Commissioner / Commissioner of Income-tax (Central), Pune	Pune
			(xix)Principal Commissioner / Commissioner of Income-tax (Central), Nagpur	Nagpur

**SCHEDULE - II**

Sl. No	Chief Commissioner of Income-tax (Central)	Head Quarters	Principal Commissioner / Commissioner of Income-tax (Central)	Head Quarters
(1)	(2)	(3)	(4)	(5)
1.	Chief Commissioner of Income-tax (Central), Delhi	Delhi	(i)Principal Commissioner / Commissioner of Income-tax (Central), Delhi - 1	Delhi
			(ii)Principal Commissioner / Commissioner of Income-tax (Central), Delhi - 2	Delhi
			(iii)Principal Commissioner / Commissioner of Income-tax (Central), Delhi - 3	Delhi
2.	Chief Commissioner of Income-tax (Central), Mumbai - 1	Mumbai	(iv)Principal Commissioner / Commissioner of Income-tax (Central), Mumbai - 1	Mumbai
			(v)Principal Commissioner / Commissioner of Income-tax (Central), Mumbai - 2	Mumbai
3.	Chief Commissioner of Income-tax (Central), Mumbai - 2	Mumbai	(vi) Principal Commissioner / Commissioner of Income-tax (Central), Mumbai - 3	Mumbai
			(vii) Principal Commissioner / Commissioner of Income-tax (Central), Mumbai - 4	Mumbai

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To  
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