

**-COPY OF-  
INCOME TAX INSTRUCTION  
NO 01/2011  
Dated: January 31, 2011**

**Subject: Income limits for assigning cases of Deputy Commissioners/Assistant Commissioners/ITO's Instruction reg.**

References have been received by the Board from a large number of taxpayers, especially from mofussil areas, that the existing monetary limits for assigning cases for ITOs and OCs/ACs is causing hardship to the taxpayers, as it results in transfer of their cases to a DC/AC who is located in a different station which increases their cost of compliance. The Board has considered the matter and is of the opinion that the existing limits need to be revised to remove the abovementioned hardship.

An increase in the monetary limits is also considered desirable in view of the increases in the scale of trade and industry since 2001, when the present income limits were introduced. It has therefore been decided to increase the monetary limits as under :

|                       | Income Declared<br>(Mofussil areas) |                   | Income Declared<br>(Metro Cities) |                   |
|-----------------------|-------------------------------------|-------------------|-----------------------------------|-------------------|
|                       | ITOs                                | ACs/DCs           | ITOs                              | DCs/ACs           |
| Corporate returns     | Upto Rs. 20 lacs                    | Above Rs. 20 lacs | Upto Rs. 30 lacs                  | Above Rs. 30 lacs |
| Non-corporate returns | Upto Rs. 15 lacs                    | Above Rs. 15 Lacs | Upto Rs. 20 lacs                  | Above Rs. 20 Lac  |

Metro charges for the purpose of above instruction shall be Ahmedabad, Bangalore, Chennai, Delhi, Kolkata, Hyderabad, Mumbai and Pune.

The above instruction are issued in supersession of the earlier instructions and shall be applicable with effect from 1.4.2011.

**F.No.187/12/2010-ITA-I**

**(Raman Chopra)  
Director (ITA-I)**