

**Instruction No 11/2015**

**Government of India**

**Ministry of Finance**

**Department of Revenue**

**Central Board of Direct Taxes**

**North Block, IT (A-II) Division**

**New-Delhi, dated the 16th of September, 2015**

**Subject: Reference to Transfer Pricing Officer in Specified Domestic transaction cases reg.-**

Clarifications have been sought from the Board as to which authority will function as Transfer Pricing Officer ('TPO') for the purposes of determining Arms Length Price ('ALP') in respect of Specified Domestic Transactions ('SDTs') as per the provisions of section 92CA of the Income-tax Act, 1961('Act').

2. The Board has considered the matter and it is hereby clarified that such cases involving SDTs shall continue to be handled by the TPOs working under the Commissioner (Transfer-Pricing). The Board, under section 120 of the Act, has already issued Notification No.(s) 58 & 59/2014 (F.No. 187/29/2014/ITA.I) dated 03.11.2014 effect.

3. This may be brought to the notice of all concerned. Enclosure: as above

(copy enclosed) to this

**(Rohit Garg)**

**Deputy Secretary to the Government of India**

**F. No. 225/187/2014-ITA-II**

**NOTIFICATION NO 58/2014 Dated the 3rd November, 2014 - Section 120(1) and (2) of the Income-tax Act, 1961 – Jurisdiction of income-tax authorities (Transfer Pricing Officers)**

**NOTIFICATION NO. 59/2014, Dated the 3rd November, 2014 - Jurisdiction of Income tax Authorities  
Supersession of Notification No. S.O. 994(E), dated the 9th September, 2004. – 59/2014 – Dated 3-11-2014**