

**-COPY OF-
INCOME TAX NOTIFICATION
NO.42/2011-CBDT.**

Dated: August 19, 2011

Section 120(1) and (2) of the IT Act, 1961 - Income-tax authorities - Jurisdiction of Director General/Director (Intelligence & Criminal Investigation)

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 notifications of the Government of India, Ministry of Finance Department of Revenue, Central Board of Direct Taxes, Number(s) S.O. 883(E) dated 14th September 2001, S.O. 494(E) dated 13th March 2008, S.O. 855(E) dated 31st May 2007 and S.O. 856(E) dated 31st May 2007, the Central Board of Direct Taxes hereby directs that: -

(i) the Director General of Income Tax specified in column (2) of the Schedule-1 annexed to this notification, having his headquarters at the place specified in the corresponding entries in column (3) of the said Schedule shall exercise the powers and perform the functions in respect of such territorial area or of such persons or classes of persons or of such incomes or classes of incomes or of such cases or classes of cases, in respect of which the Directors of Income Tax specified in the corresponding entries in column (4) of the said Schedule are having jurisdiction;

(ii) the Directors of Income-tax specified in column (2) annexed to this notification, having their headquarters at the places specified in the corresponding entries in column (3) of the said Schedule-2, shall exercise powers and perform functions specified in column (5) of the aforesaid Schedule in respect of territorial areas specified in column (4) of the aforesaid Schedule;

2. The Directors of Income Tax specified in column (2) of the said Schedule-2 shall issue orders in writing to the income tax authorities subordinate to them for the exercise of such powers under the Income Tax Act by them, which may be specified therein, in respect of territorial areas under their jurisdiction.

Schedule-1

Sr. No.	Designation of Income Tax Authorities	Headquarters	Directors of Income Tax
(1)	(2)	(3)	(4)
1.	Director General of Income Tax (Intelligence and Criminal Investigation), Delhi	New Delhi	(i) Director of Income Tax (Intelligence and Criminal Investigation, Administration), Delhi (ii) Directors of Income Tax (Intelligence and Criminal Investigation) (iii) Directors of Income Tax (Intelligence)

Schedule-2

Sr. No.	Designation of Income Tax Authorities	Headquarters	Jurisdiction	Powers and functions
(1)	(2)	(3)	(4)	(5)
1.	Director of Income Tax (Intelligence and Criminal Investigation) (Administration) Delhi	Delhi	Area within the limits of all States and Union Territories of India	All powers and functions under Chapter XIII C of the Income Tax Act 1961 and all powers under the Act for the exercise of such functions.
2.	Director of Income Tax (Intelligence and Criminal Investigation) Delhi	Delhi	Area within the limits of all States and Union Territories of India	All powers and functions under Chapter XIII C of the income Tax Act 1961 and all powers under the Act for the exercise of such functions.
3.	Director of Income Tax (Intelligence and Criminal Investigation) Mumbai	Mumbai	Area within the limits of all States and Union Territories of India	All powers and functions under Chapter XIII C of the Income Tax Act 1961 and all powers under the Act for the exercise of such functions.
4.	Director of Income Tax (Intelligence and Criminal Investigation) Chennai	Chennai, Tamil Nadu	Area within the limits of all States and Union Territories of India	All powers and functions under Chapter XIII C of the Income Tax Act 1961 and all powers under the Act for the exercise of such functions.
5.	Director of Income Tax Intelligence and Criminal Investigation) Kolkata	Kolkata, West Bengal	Area within the limits of all States and Union Territories of India	All powers and functions under Chapter XIII C of the Income Tax Act 1961 and all

				powers under the Act for the exercise of such functions.
6.	Director of Income Tax (Intelligence and Criminal Investigation) Chandigarh	Chandigarh	Area within the limits of all States and Union Territories of India	All powers and functions under Chapter XIIC of the Income Tax Act 1961 and all powers under the Act for the exercise of such functions.
7.	Director of Income Tax (Intelligence and Criminal Investigation) Jaipur	Jaipur, Rajasthan	Area within the limits of all States and Union Territories of India	All powers and functions under Chapter XIIC of the Income Tax Act 1961 and all powers under the Act for the exercise of such functions.
8.	Director of Income Tax (Intelligence and Criminal Investigation) Ahmedabad	Ahmedabad, Gujarat	Area within the limits of all States and Union Territories of India	All powers and functions under Chapter XIIC of the Income Tax Act 1961 and all powers under the Act for the exercise of such functions.
9.	Director of Income Tax (Intelligence and Criminal Investigation) Lucknow	Lucknow, Uttar Pradesh	Area within the limits of all States and Union Territories of India	All powers and functions under Chapter XIIC of the Income Tax Act 1961 and all powers under the Act for the exercise of such functions.
10.	Director of Income Tax (Intelligence), Guwahati	Guwahati, Assam	Area within the limits of States of Sikkim, Assam, Meghalaya, Mizoram, Manipur, Tripura, Arunachal	All powers conferred under the Income Tax Act 1961 related to and in connection with the collection, collation,

			Pradesh and Nagaland	verification and dissemination of information in respect of territorial are mentioned in column (4)
11.	Director of Income Tax (Intelligence) Kanpur	Kanpur, Uttar Pradesh	Area within the jurisdiction of Commissioners of Income Tax specified against corresponding entries at serial numbers 57 to 65 in the Schedule-I of the Government of India, Central Board of Direct Taxes notification number 732(E) dated 31.07.2001.	All powers conferred under the Income Tax Act 1961 related to and in connection with the collection, collation, verification and dissemination of information in respect of territorial are mentioned in column (4)
12.	Director of Income Tax (Intelligence) Patna	Patna, Bihar	Area within the States of Bihar and Jharkhand	All powers conferred under the Income Tax Act 1961 related to and in connection with the collection, collation, verification and dissemination of information in respect of territorial are mentioned in column (4)
13.	Director of Income Tax (Intelligence) Bhopal	Bhopal, Madhya Pradesh	Area within the States of Madhya Pradesh and Chhattisgarh	All powers conferred under the Income Tax Act 1961 related to and in connection with the collection, collation, verification and

				dissemination of information in respect of territorial are mentioned in column (4)
14.	Director of Income Tax (Intelligence) Pune	Pune, Maharashtra	Area within the State of Maharashtra other than Mumbai Municipal Corporation	All powers conferred under the Income Tax Act 1961 related to and in connection with the collection, collation, verification and dissemination of information in respect of territorial are mentioned in column (4)
15.	Director of Income Tax (Intelligence) Bengaluru	Bengaluru, Karnataka	Area within the States of Karnataka	All powers conferred under the Income Tax Act 1961 related to and in connection with the collection, collation, verification and dissemination of information in respect of territorial are mentioned in column (4)
16.	Director of Income Tax (Intelligence) Hyderabad	Hyderabad, Andhra Pradesh	Area within the State of Andhra Pradesh	All powers conferred under the Income Tax Act 1961 related to and in connection with the collection, collation, verification and dissemination of information in respect of territorial are mentioned in column (4)

17.	Director of Income Tax (Intelligence) Bhubaneswar	Bhubaneswar, Orissa	Area within the State of Orissa	All powers conferred under the Income Tax Act 1961 related to and in connection with the collection, collation, verification and dissemination of information in respect of territorial are mentioned in column (4)
18.	Director of Income Tax (Intelligence) Kochi	Kochi, Kerala	Area within the State of Kerala and Union Territory of Lakshadweep and Minicoy	All powers conferred under the Income Tax Act 1961 related to and in connection with the collection, collation, verification and dissemination of information in respect of territorial are mentioned in column (4)

F.No.187/81/2011-ITA.I

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