

**-COPY OF-
INCOME TAX NOTIFICATION
NO.43/2011-CBDT.
Dated: August 19, 2011**

Section 120(1) and (2) of the IT Act, 1961 - Income-tax authorities - Jurisdiction of Commissioners - Amendment in Notification No. S.O. 732(E), dated 3-7-2001

In exercise of the powers conferred by sub-sections (1) and (2) of section 120 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), Central Board of Direct Taxes, number S.O. 732(E) dated the 3rd July, 2001, namely: -

In the said notification, in Schedule-I, for serial number 100 and the entries relating thereto, the following serial number and entries shall be substituted, namely: -

| (1) | (2) | (3) | (4) | (5) | (6) |
|------|-------------------------------------|---------------------|---|--|--|
| 100. | Commissioner of Income-tax, Raipur, | Raipur, Chhatisgarh | In the State of Chhatisgarh - Districts of Raipur, Durg, Mahasamund, Dhamtari, Rajnandgaon, Kabirdham, Bastar (Jagdalpur), Uttar Bastar Kanker, Dakshin Bastar Dantewada Narayanpur and Bijapur | (a) persons referred to in column (6), being other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4); (b) persons referred to in column (6) being other than companies deriving income from business or profession and whose principal place of business is within the | all cases of the persons referred to in corresponding entries in items (a), (b) and (c) of column (5). |

| | | | | | |
|--|--|--|--|---|--|
| | | | | territorial area mentioned in column (4); (c) persons referred to in column (6) being companies registered under the Companies Act, 1956 and having registered office in the area mentioned in column (4). | |
|--|--|--|--|---|--|

F.No.187/01/2011-ITA.I

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

Note:- The principal notification was published in the Gazette of India, Part II, Section 3, Sub-section(ii), vide number S.O. 732(E), dated the 31st July, 2001 and lastly amended vide, number S.O. 315(E), dated 19th March, 2002.