

**-COPY OF-
INCOME TAX NOTIFICATION
NO. 38/2011 - INCOME TAX
DATED 12-7-2011**

**SECTION 120(1) AND (2) OF THE INCOME-TAX ACT, 1961 - INCOME-TAX
AUTHORITIES - JURISDICTION OF - AMENDMENT IN NOTIFICATION NO.
S.O. 732(E), DATED 31-7-2001**

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 31st July, 2001, namely :-

In the said notification, in Schedule-I,

- (i) for serial numbers, 59 and 60 and the entries relating thereto, the following serial numbers and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
59.	Commissioner of Income-tax, Ghaziabad	Ghaziabad, Uttar Pradesh	In the State of Uttar Pradesh, -Districts of Ghaziabad and Bulandshahr.	(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) ;	All cases of the persons referred to in corresponding entries in items (a), (b) and (c) of column (5).
				(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 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);	
59A	Commissioner of Income-tax, New Okhla Industrial Development Authority.	New Okhla Industrial Development Authority, Uttar Pradesh	In the State of Uttar Pradesh,-District of Gautam Buddha Nagar.	(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);	All cases of the persons referred to in corresponding entries in items (a), (b) and (c) of column (5).
				(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 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);	
60.	Commissioner of Income-tax, Meerut.	Meerut, Uttar Pradesh.	In the State of Uttar Pradesh,-Districts of Meerut and Baghpat.	(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);	All cases of the persons referred to in corresponding entries in items (a), (b) and (c) of column (5).
				(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 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)	
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This notification shall come into force with effect from 1st July, 2011.

[F.NO. 189/2/2011-ITA.I]