

**IT/ILT : SECTION 120 OF THE INCOME-TAX ACT, 1961 - INCOME-TAX AUTHORITIES - JURISDICTION OF - DIT  
(INTERNATIONAL TAXATION) - AMENDMENT IN NOTIFICATION NO. S.O. 881(E), DATED 14-9-2001**

**NOTIFICATION NO.64/2011[F.NO.187/03/2011-ITA.I], DATED 30-12-2011**

In exercise of the powers conferred by sub-sections (1) and (2) of sections 120 of the Income-tax Act, 1961 (43 of 1961) the Central Board of Direct Taxes hereby makes the following amendments to the notification of the Government of India, in the Ministry of Finance (Department of Revenue), (Central Board of Direct Taxes), number S.O.881(E), dated the 14th September, 2001, namely :-

In the said notification,-

I. in the preamble,-

(A) for the words and figures serial numbers "1 to 9" the words and figures "serial number 1 to 10" shall be substituted;

(B) in paras (b), (c) and (d), for the words "Joint Directors of Income-tax", wherever they occur the words "Additional Directors of Income-tax or Joint Directors of Income-tax" shall be substituted;

II. in the Schedule,-

(A) for serial number 5 and the entries relating thereto, the following serial number and the entries shall be substituted namely:-

**SCHEDULE**

Sl.No.	Designation of the Income-tax Authorities	Headquarter	Territorial Area	Persons or class of persons	Powers and functions
(1)	(2)	(3)	(4)	(5)	(6)

"5	Director of Bangalore, Income Tax Karnataka (International Taxation), Bangalore	(i) Area lying within the territorial limit of State of Karnataka and Goa	<p>(a) persons being non-residents including foreign companies within the meaning of sub-section (23A) of section 2 of the Income-tax Act, 1961 and having a 'Permanent Establishment' in terms of the applicable Double Tax Avoidance Agreement, in the areas mentioned in column (4) against serial number 5 or having a 'Business Connection' or having any source of income accruing or arising or deemed to be accruing or arising in the areas mentioned in column (4) against serial number 5;</p> <p>(b) persons 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) against serial number 5;</p> <p>(c) persons 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) against serial number 5;</p> <p>(d) persons being companies registered under the Companies Act, 1956 and having registered office or principal place of business in the area mentioned in column(4) against serial number 5;</p>	<p>(a) All functions and powers including functions and powers relating to Tax Deduction at Source under section 194E, 195, 196A, 196B, 196C, 196D and 197 of the Income-tax Act, 1961 in respect of persons mentioned at item (a) of column (5) against serial number 5.</p> <p>(b) all functions and powers relating to Tax Deduction at Source under sections 194E, 195, 196A, 196B, 196C, 196D and 197 of the Income- tax Act, 1961 on payments made to non-residents and foreign companies in respect of persons mentioned at items (b), (c), (d) and (e) of column (5) against serial number 5."</p>
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(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income Tax Act, 1961, within the territorial area mentioned in column (4) against serial number 5;

(B) after serial number 9 and the entries relating thereto, the following serial number and the entries shall be inserted namely:-

"10	Director of Income Tax (International Taxation), Hyderabad	Hyderabad, Andhra Pradesh	Area lying within the territorial limit of State of Andhra Pradesh	(a) Persons being non-residents including foreign companies within the meaning of sub-section (23A) of section 2 of the Income-tax Act, 1961 and having a 'Permanent Establishment' in terms of the applicable Double Tax Avoidance Agreement, in the areas mentioned in column (4) against Serial number 10 or having a Business Connection' or having any source of income accruing or arising or deemed to be accruing or arising in the areas mentioned in column (4) against	(a) All functions and powers including functions and powers relating to Tax Deduction at Source under sections 194E, 195, 196A, 196B, 196C, 196D and 197 of the Income-tax Act, 1961 in respect of persons mentioned at item (a) of column (5) against Serial number 10; (b) all functions and powers relating to Tax Deduction at Source under sections 194E, 195, 196A, 196B, 196C, 196D and 197 of the Income-tax Act, 1961 on payments made to non-residents and
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				<p>serial number 10;</p> <p>(b) persons 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) against serial number 10;</p> <p>(c) persons 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) against serial number 10;</p> <p>(d) persons being companies registered under the Companies Act, 1956 and having registered office or principal place of business in the area mentioned in column (4) against Serial number 10;</p> <p>(e) any other person responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income Tax Act, 1961, within the territorial area mentioned in column (4) against Serial number 10.</p>	<p>foreign companies in respect of persons mentioned at items (b), (c), (d) and (e) of column (5) against Serial number 10."</p>
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