-COPY OF-Income Tax Notification No. 62/2010 Dated 27-7-2010

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 3-7-2001

In exercise of the powers conferred in 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 amendments to the notification of the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes number S.O. 732(E) dated 3<sup>rd</sup> July, 2001, namely:-

In the said notification, in the Schedule-I, for serial numbers 111 and 112 and the entries relating thereto, the following serial numbers and entries shall be substituted:—

Sl. No.	Designation of Income tax authorities	Head Quarters	Territorial Area	Persons or classes of persons	Cases or classes of cases
(1)	(2)	(3)	(4)	(5)	(6)
"111.	Commissioner of Income Tax, Nashik-I	Nashik Maharashtra	In the State of Maharashtra,-  a) District of Nashik other than the areas falling within the Talukas of Malegaon, Satana, Nandgaon, Chandwad and Yeola	(a) Persons referred to in item (a) of column 6, being companies registered under the Companies Act, 1956 and having registered office or principal place of business in the area mentioned in item (a) of column 4;	a) All company cases whose names begin with the alphabets A, B, C, D, E, F, G, H, I, J, K, L, M, T, U, V, W, X, Y or Z';  (b) All Co-operative societies, Trusts, AOP, BOI, Local Authorities and Artificial Juridical person.
			(b) Talukas of Nashik District:	(b) persons referred to in item	
			(i) Malegaon,	(c) of column 6, being other than	
			(ii) Satana,	companies deriving income	
			(iii) Nandgaon,	from sources other than salary	(c) All persons other
			(iv) Chandwad	and whose	than those mentioned in

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and	principal place of	items (a) and (b) of
	business or	column 6 above, whose
(v) Yeola	residence is	surname begins with
	within the	alphabet A, B, C, D, E,
	territorial area	F, G, H, I, J, K, L, M, W,
	mentioned in	X, Y or Z in the case of
	item (a) of	individuals, and in case
	column 4;	of other persons whose
	,	name begins with the
	(c) persons	alphabets A, B, C, D, E,
	referred to in	F, G, H, I, J, K, L, M, W,
	item	X, Y or Z;
	(b) of column 6	A, 1 01 Z,
	. ,	
	having its office	
	within the area	
	mentioned in	(1) (1)
	item (a) of	(d) All persons other
	column 4;	than mentioned at items
		(a), (b) and (c) of column
		6 above having income
		under the head salary
		and whose employer's
		name begins with the
		alphabet M, N, O, P, Q,
		R, S, T, U, V, W, X, Y
	(d) persons	or Z;
	referred to in	,
	item	
		(e) All cases of persons
	(d) of column 6;	referred to in
	(0) 51 55101111 5,	corresponding entries in
		items (e) to (g) of
		column 5;
		column 5,
	(e) Persons	
	referred to in	
	item	
	(e) of column 6,	
	being companies	
	registered under	
	the Companies	
	Act, 1956 and	
	having registered	
	office or	
	principal place of	
	business in the	
	area mentioned	
	in item (b) of	
	column 4;	
	(f) persons	
	referred to in	
	item (e) of	
	column 6, being	
	other than	
	companies	
1	i companies	1

		deriving income from business or profession and whose principal place of business is within the territorial area mentioned in item (b) of column 4;  (g) persons referred to in item (e) of column 6, having income from sources other than business and	
	(c) Districts of Dhule and	who are residing or functioning within the territorial area mentioned in item (b) of column 4;  (h) persons referred to in	(f) All cases of persons referred to in
	Dhule and Nandurbar	item (f) of column 6, being companies registered under the Companies Act, 1956 and having registered office or principal place of business in the area mentioned in item (c) of column 4;	corresponding entries in items (h) to (j) of column 5.
		(i) persons referred to in item (f) of 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	
				item (c) of	
				column 4;	
				,	
				(j) persons	
				referred to in	
				item	
				(f) of column 6,	
				having income	
				from sources	
				other than	
				business and who	
				are residing or	
				functioning	
				within the	
				territorial area	
				mentioned in	
				item (c) of	
				column 4.	
112.	Commisssioner	Nashik	In the State of	(a) Persons	(a) All company cases
112.	of Income Tax,	Maharashtra		referred to in	whose names begin with
	Nashik -II	- randianasina	Maharashtra, -	item (a) of	the alphabets N, O, P, Q,
	Ivasiik -II			column 6, being	R or S;
			(a) District of		K 01 5,
			Nashik other than	companies	
			the areas falling	registered under	
			within the	the Companies	
				Act, 1956 and	
			Talukas of	having registered	
			Malegaon,	office or	
			Satana,	principal place of	
			Nandgaon,	business in the	(b) All persons, other
			Chandwad and	area mentioned	than those mentioned in
			Yeola.	in item (a) of	items (a) and (b) of
			i eoia.	column 4;	column 6, whose
					surname begins with
				(b) persons	alphabet N, O, P, Q, R,
				referred to in	S, T, U or V, in the case
				item (b) of	of individuals, and in
				column 6, being	case of other persons
				other than	whose name begins with
				companies	the alphabet N, O, P, Q,
				deriving income	R, S, T, U or V;
				from sources	
				other than salary	
				and whose	
				principal place of	
				business or	
				residence is	(c) All persons other
				within the	than mentioned in items
				territorial area	(a) and (b) of column 6
				mentioned in	above having income
				item (a) of	under the head salary
				column 4;	and whose employer's
				1,	name begins with the
					alphabet A, B, C, D, E,
					_
	<u> </u>	<u> </u>	<u> </u>	l	F, G, H, I, J, K, or L.

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		(c) persons	
		referred to in	
		item (c) of	
		column 6;	(1) A11 C 1
	(b) District of	(d) Persons	(d) All cases of the
	Jalgaon.	referred to in	persons referred to in
		item (d) of	corresponding entries in
		column 6, being	items (d) to (f) of
		companies	column 5."
		registered under	
		the Companies	
		Act, 1956 and	
		having registered	
		office or	
		principal place of	
		business in the	
		area mentioned	
		in item (b) of	
		column 4;	
		(e) persons	
		referred to in	
		item	
		(d) of 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	
		item (b) of	
		column 4;	
		(f) persons	
		referred to in	
		item (d) of	
		column 6 having	
		income from	
		sources other	
		than business and	
		who are residing	
		or functioning	
		within the	
		territorial areas	
		mentioned in	
		item (b) of	
		column 4.	

This notification shall come into force with effect from 1<sup>st</sup> August 2010 **[F.No.187/11/2009-ITA-I]**