

**-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  b) Talukas of Nashik District:  (i) Malegaon,  (ii) Satana,  (iii) Nandgaon,  (iv) Chandwad	(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;  (b) persons referred to in item (c) of column 6, being other than companies deriving income from sources other than salary and whose	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.  (c) All persons other than those mentioned in

			<p>and (v) Yeola</p>	<p>principal place of business or residence is within the territorial area mentioned in item (a) of column 4;</p> <p>(c) persons referred to in item (b) of column 6 having its office within the area mentioned in item (a) of column 4;</p> <p>(d) persons referred to in item (d) of column 6;</p> <p>(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;</p> <p>(f) persons referred to in item (e) of column 6, being other than companies</p>	<p>items (a) and (b) of column 6 above, whose surname begins with alphabet A, B, C, D, E, F, G, H, I, J, K, L, M, W, X, Y or Z in the case of individuals, and in case of other persons whose name begins with the alphabets A, B, C, D, E, F, G, H, I, J, K, L, M, W, X, Y or Z;</p> <p>(d) All persons other 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 or Z;</p> <p>(e) All cases of persons referred to in corresponding entries in items (e) to (g) of column 5;</p>
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				<p>deriving income from business or profession and whose principal place of business is within the territorial area mentioned in item (b) of column 4;</p> <p>(g) persons referred to in item (e) of column 6, having income from sources other than business and who are residing or functioning within the territorial area mentioned in item (b) of column 4;</p>	
			<p>(c) Districts of Dhule and Nandurbar</p>	<p>(h) persons referred to in 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;</p> <p>(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</p>	<p>(f) All cases of persons referred to in corresponding entries in items (h) to (j) of column 5.</p>

				<p>mentioned in item (c) of column 4;</p> <p>(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.</p>	
112.	Commissioner of Income Tax, Nashik -II	Nashik Maharashtra	<p>In the State of Maharashtra, -</p> <p>(a) District of Nashik other than the areas falling within the Talukas of Malegaon, Satana, Nandgaon, Chandwad and Yeola.</p>	<p>(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;</p> <p>(b) persons referred to in item (b) of column 6, being other than companies deriving income from sources other than salary and whose principal place of business or residence is within the territorial area mentioned in item (a) of column 4;</p>	<p>(a) All company cases whose names begin with the alphabets N, O, P, Q, R or S;</p> <p>(b) All persons, other than those mentioned in items (a) and (b) of column 6, whose surname begins with alphabet N, O, P, Q, R, S, T, U or V, in the case of individuals, and in case of other persons whose name begins with the alphabet N, O, P, Q, R, S, T, U or V;</p> <p>(c) All persons other than mentioned in items (a) and (b) of column 6 above having income under the head salary and whose employer's name begins with the alphabet A, B, C, D, E, F, G, H, I, J, K, or L.</p>

				(c) persons referred to in item (c) of column 6;	
			(b) District of Jalgaon.	<p>(d) Persons referred to in item (d) 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;</p> <p>(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;</p> <p>(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.</p>	(d) All cases of the persons referred to in corresponding entries in items (d) to (f) of column 5.”

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