

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 22nd April, 2024

(INCOME TAX)

S.O. 1760(E).—In exercise of the powers conferred by section 118 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance, Department of Revenue, Central Board of Direct Taxes number S.O.2692 (E), dated the 10th June, 2022, read with corrigendum notification number S.O.3044(E) dated the 4th July, 2022 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), namely:-

In the said notification,

- (i) in clause (a), for the words “Schedule below (hereinafter referred to as the said Schedule)”, the words “First Schedule” shall be substituted;
- (ii) in clause (b), for the words “said Schedule” at both the places where they occur, the words “First Schedule” shall respectively be substituted;
- (iii) in clause (c),-
 - (A) for the words “said Schedule” at both the places where they occur, the words “First Schedule” shall respectively be substituted;
 - (B) the word “and” shall be omitted;
- (iv) in clause (d), for the words “said Schedule”, the words “First Schedule” shall be substituted;
- (v) after clause (d), the following clauses shall be inserted, namely:-
 - “(e) Principal Commissioners of Income-tax as specified in column (3) of the Second Schedule shall be subordinate to the Principal Chief Commissioners of Income-tax as specified in column (2) of the said Schedule; and
 - (f) Income-tax Authorities of Units as specified in column (4) of the Second Schedule shall be subordinate to the Principal Commissioners of Income-tax as specified in column (3) of the said Schedule.”;
- (vi) after clause (e) and (f) as so inserted, for the heading “**SCHEDULE**”, the heading “**FIRST SCHEDULE**” shall be substituted;
- (vii) in the First Schedule,-
 - (A) for serial number 3 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

“3.	Principal Chief Commissioner of Income-tax, Tamil Nadu and Puducherry (Chennai)	(i) Chief Commissioner of Income-tax, Chennai-4 (Chennai)	(i) Principal Commissioner of Income-tax, (Assessment Unit)-1, Chennai (Chennai)	(i) (Assessment Unit)- 1, Chennai
			(ii) Principal Commissioner of Income-tax, (Assessment Unit)-2, Chennai (Chennai)	(ii) (Assessment Unit)- 2, Chennai
			(iii) Principal Commissioner of Income-tax, (Assessment Unit)-3, Chennai (Chennai)	(iii) (Assessment Unit)-3, Chennai
			(iv) Principal Commissioner of Income-tax, (Assessment Unit)-4, Chennai (Chennai)	(iv) (Assessment Unit)-4, Chennai
			(v) Principal Commissioner of Income-tax, (Review Unit)- 1, Chennai (Chennai)	(v) (Review Unit)-1, Chennai
		(ii) Chief Commissioner of Income-tax, Chennai-3 (Chennai)	(i) Principal Commissioner of Income-tax, (Assessment Unit)-5, Chennai (Chennai)	(i) (Assessment Unit)- 5, Chennai
			(ii) Principal Commissioner of Income-tax, (Assessment Unit)-6, Chennai (Chennai)	(ii) (Assessment Unit)- 6, Chennai
			(iii) Principal Commissioner of Income-tax, (Verification Unit)-1, Chennai (Chennai)	(iii) (Verification Unit)-1, Chennai
			(iv) Principal Commissioner of Income-tax, (Review Unit)- 2, Chennai (Chennai)	(iv) (Review Unit)-2, Chennai
		(iii) Chief Commissioner of Income-tax, Tiruchirappalli (Tiruchirappalli)	(i) Principal Commissioner of Income-tax, (Assessment Unit)-1, Salem (Salem)	(i) (Assessment Unit)- 1, Salem
			(ii) Principal Commissioner of Income-tax, (Verification Unit)-1, Coimbatore (Coimbatore)	(ii) (Verification Unit)-1, Coimbatore
			(iii) Principal Commissioner of Income-tax, (Verification Unit)-1, Trichy (Trichy)	(iii) (Verification Unit)-1, Trichy.”;

(B) for serial numbers 5 and 6 and the entries relating thereto, the following serial numbers and entries shall respectively be substituted, namely:-

“5.	Principal Chief Commissioner of Income-tax, Andhra Pradesh and Telangana (Hyderabad)	(i) Chief Commissioner of Income-tax, Vijayawada (Vijayawada)	(i) Principal Commissioner of Income-tax, (Assessment Unit)-1, Hyderabad (Hyderabad)	(i) (Assessment Unit)-1, Hyderabad
			(ii) Principal Commissioner of Income-tax, (Assessment Unit)-2, Hyderabad (Hyderabad)	(ii) (Assessment Unit)- 2, Hyderabad
			(iii) Principal Commissioner of Income-tax, (Assessment Unit)-3, Hyderabad (Hyderabad)	(iii) (Assessment Unit)- 3, Hyderabad
			(iv) Principal Commissioner of Income-tax, (Assessment Unit)-4, Hyderabad (Hyderabad)	(iv) (Assessment Unit)- 4, Hyderabad
			(v) Principal Commissioner of Income-tax, (Verification Unit)-1, Hyderabad (Hyderabad)	(v) (Verification Unit)- 1, Hyderabad
			(vi) Principal Commissioner of Income-tax, (Review Unit)- 1, Hyderabad (Hyderabad)	(vi) (Review Unit)-1, Hyderabad
		(ii) Chief Commissioner of Income-tax,	(i) Principal Commissioner of Income-tax, (Assessment Unit)-1, Visakhapatnam (Visakhapatnam)	(i) (Assessment Unit)-1, Visakhapatnam

		Visakhapatnam (Visakhapatnam)	(ii) Principal Commissioner of Income-tax, (Verification Unit)-1, Guntur (Guntur)	(ii) (Verification Unit)- 1, Guntur
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6.	Principal Chief Commissioner of Income-tax, West Bengal and Sikkim.(Kolkata)	(i) Chief Commissioner of Income-tax, Kolkata-6 (Kolkata)	(i) Principal Commissioner of Income-tax, (Assessment Unit)-1, Kolkata (Kolkata)	(i) (Assessment Unit)- 1, Kolkata
			(ii) Principal Commissioner of Income-tax, (Assessment Unit)-2, Kolkata (Kolkata)	(ii) (Assessment Unit)- 2, Kolkata
			(iii) Principal Commissioner of Income-tax, (Assessment Unit)-3, Kolkata (Kolkata)	(iii) (Assessment Unit)- 3, Kolkata
			(iv) Principal Commissioner of Income-tax, (Review Unit)- 1, Kolkata (Kolkata)	(iv) (Review Unit)-1, Kolkata
		(ii) Chief Commissioner of Income-tax, Kolkata-3(Kolkata)	(i) Principal Commissioner of Income-tax, (Assessment Unit)-4, Kolkata (Kolkata)	(i) (Assessment Unit)- 4, Kolkata
			(ii) Principal Commissioner of Income-tax, (Assessment Unit)-5, Kolkata(Kolkata)	(ii) (Assessment Unit)- 5, Kolkata
			(iii) Principal Commissioner of Income-tax, (Assessment Unit)-6, Kolkata(Kolkata)	(iii) (Assessment Unit)- 6, Kolkata
			(iv) Principal Commissioner of Income-tax, (Review Unit)- 2, Kolkata(Kolkata)	(iv) (Review Unit)-2, Kolkata
		(iii) Chief Commissioner of Income-tax, Kolkata-4(Kolkata)	(i) Principal Commissioner of Income-tax, (Assessment Unit)-7, Kolkata (Kolkata)	(i) (Assessment Unit)- 7, Kolkata
			(ii) Principal Commissioner of Income-tax, (Assessment Unit)-8, Kolkata (Kolkata)	(ii) (Assessment Unit)- 8, Kolkata
			(iii) Principal Commissioner of Income-tax, (Assessment Unit)-9, Kolkata (Kolkata)	(iii) (Assessment Unit)- 9, Kolkata.”;

(C) for serial number 8 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

“8.	Principal Chief Commissioner of Income-tax, Pune (Pune)	(i) Chief Commissioner of Income-tax, Thane (Thane)	(i) Principal Commissioner of Income-tax, (Assessment Unit)-1, Pune (Pune)	(i) (Assessment Unit)- 1, Pune
			(ii) Principal Commissioner of Income-tax, (Assessment Unit)-2, Pune(Pune)	(ii) (Assessment Unit)- 2, Pune
			(iii) Principal Commissioner of Income-tax, (Assessment Unit)-1, Thane (Thane)	(iii) (Assessment Unit)- 1, Thane
			(iv) Principal Commissioner of Income-tax, (Verification Unit)-1, Pune(Pune)	(iv) (Verification Unit)- 1, Pune
			(v) Principal Commissioner of Income-tax, (Verification Unit)-1, Thane (Thane)	(v) (Verification Unit)- 1, Thane

			(vi) Principal Commissioner of Income-tax, (Review Unit)- 1, Pune(Pune)	(vi) (Review Unit)-1, Pune
		(ii) Chief Commissioner of Income-tax, Nashik (Nashik)	(i) Principal Commissioner of Income-tax, (Assessment Unit)-1, Aurangabad (Aurangabad)	(i) (Assessment Unit)-1, Aurangabad
			(ii) Principal Commissioner of Income-tax, (Assessment Unit)-1, Kolhapur (Kolhapur)	(ii) (Assessment Unit)- 1, Kolhapur
			(iii) Principal Commissioner of Income-tax, (Verification Unit)-1, Nashik (Nashik)	(iii) (Verification Unit)- 1, Nashik.”;

(viii) after the **FIRST SCHEDULE**, the following Schedule shall be inserted, namely:-

“SECOND SCHEDULE

Sl. No.	Principal Chief Commissioner of Income-tax (Headquarters)	Principal Commissioner of Income-tax (Headquarters)	Income-tax Authorities of Units
(1)	(2)	(3)	(4)
1.	Principal Chief Commissioner of Income-tax, Kerala (Kochi)	(i) Principal Commissioner of Income-tax, (Assessment Unit)-I, Kottayam (Kottayam)	(i) (Assessment Unit)-I, Kottayam
		(ii) Principal Commissioner of Income-tax, (Assessment Unit)-I, Thrissur (Thrissur)	(ii) (Assessment Unit)-I, Thrissur
		(iii) Principal Commissioner of Income-tax, (Verification Unit)-I, Kochi (Kochi)	(iii) (Verification Unit)-I, Kochi
2.	Principal Chief Commissioner of Income-tax, Odisha (Bhubaneswar)	(i) Principal Commissioner of Income-tax, (Assessment Unit)-I, Bhubaneswar (Bhubaneswar)	(i) (Assessment Unit)-I, Bhubaneswar
		(ii) Principal Commissioner of Income-tax, (Verification Unit)-I, Cuttack (Cuttack)	(ii) (Verification Unit)-I, Cuttack
3.	Principal Chief Commissioner of Income-tax, NER (Guwahati)	(i) Principal Commissioner of Income-tax, (Assessment Unit)-I, Dibrugarh (Dibrugarh)	(i) (Assessment Unit)-I, Dibrugarh
		(ii) Principal Commissioner of Income-tax, (Verification Unit)-I, Jorhat (Jorhat)	(ii) (Verification Unit)-I, Jorhat
4.	Principal Chief Commissioner of Income-tax, Nagpur (Nagpur)	(i) Principal Commissioner of Income-tax, (Verification Unit)-I, Nagpur (Nagpur)	(i) (Verification Unit)-I, Nagpur.”.

2. This notification shall come into force with immediate effect.

[No. 39 /2024/ F. No. 187/4/2024-ITA-I]

VIKAS SINGH, Director

Note:- The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 2692(E), dated the 10th June, 2022 and subsequently amended by a corrigendum notification number S.O. 3044(E) dated 4th July, 2022.