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भारत सरकार / Govt. of India
आयकर विभाग / Income Tax Department
मुख्य आयकर आयुक्त, उ.प. क्षेत्र, केंद्रीय राजस्व भवन, सेक्टर-17ई, चण्डीगढ़।
Chief Commissioner of Income tax, NWR, C.R. Building, Sector- 17, Chandigarh.

F. No.CCIT/NWR/Tech/Juri /90/2008-09/

Dated 30.05.2008

**Order of jurisdiction for Commissioner(s) of Income Tax and
Ranges of North West Region – regarding -**

In exercise of powers conferred by Sub-section (1), (2), (3), (4) and (5) of Section 120 of the Income Tax Act, 1961 (43 of 1961) read with Notification No.S.O 732(E) as modified vide. S.O No. 1104(E) {Noti No. 62/2008/F.No.187/5/ 2008-ITA-I} issued by the Central Board of Direct Taxes, New Delhi and duly published in the Gazette of India: Extraordinary part-II- Sec 3 (ii) dated 7th May, 2008 and also in partial modification of the order on the subject issued vide No.CCIT/NWR/Tech/Juri /2001-02/617 dated 11.05.2001; I, the Chief Commissioner of Income Tax, North Western Region, Chandigarh hereby:-

- (a) order that the Commissioners of Income Tax specified in column 2 shall perform their functions and exercise the powers in respect of the areas, persons or classes of persons, income or classes of income and cases or classes of cases in respect of Additional/Joint Commissioners of Income Tax specified in Column 3 [with corresponding areas/territories specified in Column (4)].
- b) authorise the said Commissioners of Income Tax, to issue orders in writing for the exercise of powers and performance of functions by all or any of the Income-tax authorities who are subordinate to them in respect of such territorial areas, or such persons or classes of persons, or such income or classes of income, or such cases or classes of cases, as may be specified in their orders, including orders transferring the areas/persons or classes of persons, incomes or classes of incomes, cases or classes of cases from one Range to another Range or from one Assessing Officer to another Assessing Officer.
- c) order that the Additional/Joint Commissioners of Income-tax specified in column (3) shall perform their functions either individually and/or concurrently with subordinate authorities (Assessing Officers) and exercise the powers in respect of the areas,

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persons or classes of persons, income, or classes of income and cases or classes of cases in respect of corresponding areas/ territories specified in column (4).

Chief Commissioner Of Income Tax	Commissioner Of Income Tax	Range With Headquarters	JURISDICTION (Territorial Area/ Cases or classes of cases/ Persons or classes of persons)
(1)	(2)	(3)	(4)
Chandigarh	Chandigarh-I	Range-I, Chandigarh	<p>1) Areas within the territorial limits of :</p> <p>i) Sector 1 to 16 of Chandigarh (U.T), ii) Industrial Area, Phase-II, Chandigarh, iii) Anandpur Sahib Tehsil of District Ropar</p> <p>In respect of cases of :</p> <p>I. All persons excluding companies, deriving income from sources other than income from business or profession and residing within the territorial areas mentioned above.</p> <p>II. All persons other than companies, deriving income from business or profession and whose principal place of business is within the territorial areas mentioned above.</p> <p>III. All persons being companies having their Registered office/Principal office in the territorial areas mentioned above.</p> <p>2) Cases assigned u/s 127 of Income Tax Act, 1961.</p>
Chandigarh	Chandigarh-I	Range-II, Chandigarh	<p>1) Areas within the territorial limits of :</p> <p>i) Sector 17 to 18 of Chandigarh (U.T), ii) Industrial Area, Phase-I, Chandigarh, iii) All areas of District Ropar except Anandpur Sahib Tehsil</p> <p>In respect of cases of :</p> <p>I. All persons excluding companies, deriving income from sources other than income from business or profession and residing within the territorial areas mentioned above.</p>

			<p>II. All persons other than companies, deriving income from business or profession and whose principal place of business is within the territorial areas mentioned above.</p> <p>III. All persons being companies having their Registered office/ Principal office in the territorial areas mentioned above.</p> <p>2) Cases assigned u/s 127 of Income Tax.Act,1961.</p>
Chandigarh	Chandigarh-I	Range-III, Chandigarh	<p>1) Areas within the territorial limits of :</p> <p>i) Sector 19 to 25 of Chandigarh (U.T), ii) Notified Area Committee (NAC), Manimajra</p> <p>In respect of cases of :</p> <p>I. All persons excluding companies, deriving income from sources other than income from business or profession and residing within the territorial areas mentioned above.</p> <p>II. All persons other than companies, deriving income from business or profession and whose principal place of business is within the territorial areas mentioned above.</p> <p>III. All persons being companies having their Registered office/Principal office in the territorial areas mentioned above.</p> <p>2) Cases assigned u/s 127 of Income Tax.Act,1961.</p>
Chandigarh	Chandigarh-II	Range-IV, Chandigarh	<p>1) Areas within the territorial limits of Sectors 28 to 39 of Chandigarh (U.T),</p> <p>In respect of cases of :</p> <p>I. All persons excluding companies, deriving income from sources other than income from business or profession and</p>

			<p>residing within the territorial areas mentioned above.</p> <p>II All persons other than companies, deriving income from business or profession and whose principal place of business is within the territorial areas mentioned above.</p> <p>III. All persons being companies having their Registered office/Principal office in the territorial areas mentioned above.</p> <p>2) Cases assigned u/s 127 of Income Tax Act, 1961.</p>
Chandigarh	Chandigarh-II	Range-V, Chandigarh	<p>1) Areas within the territorial limits of Sector 26 to 27 & 40 to 61 of Chandigarh and Villages of Union Territory of Chandigarh</p> <p>In respect of cases of :</p> <p>I. All persons excluding companies, deriving income from sources other than income from business or profession and residing within the territorial areas mentioned above.</p> <p>II. All persons other than companies, deriving income from business or profession and whose principal place of business is within the territorial areas mentioned above.</p> <p>III. All persons being companies having their Registered office/Principal office in the territorial areas mentioned above.</p> <p>2) Cases assigned u/s 127 of Income Tax Act, 1961.</p>
Chandigarh	Chandigarh-II	Range-VI, Chandigarh	<p>1) Areas falling within the Revenue district of SAS Nagar (Mohali), Punjab</p> <p>In respect of cases of :</p> <p>I. All persons excluding companies, deriving income from sources other than income from business or profession and</p>

			residing within the territorial areas mentioned above. II. All persons other than companies, deriving income from business or profession and whose principal place of business is within the territorial areas mentioned above. III. All persons being companies having their Registered office/Principal office in the territorial areas mentioned above. 2) Cases assigned u/s 127 of Income Tax Act, 1961.
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NOTE :-

- I) The jurisdiction over all cases of persons or class(es) of persons claiming exemption of income under Chapter-III of the Income Tax Act, 1961 shall vest with the Ranges having territorial jurisdiction of the area where the Registered office or the principal office of such entities is located.
- II) The jurisdiction over the cases of partners of a Firm, whole time Director of Company, Trustee/ Beneficiary of the Trust, Secretary/ Principal Officer of the Co-operative Society shall vest with the Range having jurisdiction over the case of Firm or Company or Trust or Co-operative Society as the case may be.
- III) If any person is a partner in more than one firm, Director in more than one Company, Trustee/ Beneficiary of more than one Trust, Secretary/ Principal Officer of more than one Co-operative Society assessed/assessable by different assessing officers then the jurisdiction over the partner of such Firm, Director of such Company, Trustee/ Beneficiary of such Trust, Secretary/ Principal Officer of such Co-operative Society, as the case may be, shall vest with the Range having jurisdiction over the Firm or Company or Trust or Co-operative Society as the case may be having the highest turnover.
- IV) The jurisdiction over Gratuity Fund and Provident Fund shall vest with the Income-tax authority having jurisdiction over the Employer.

Explanation:-

For the purposes of this order:-

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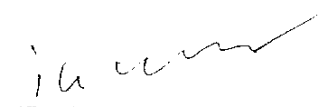
1) "Persons" has the same meaning as defined under sub-section (31) of section 2 of the Income-tax Act, 1961.

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2) Residing means:-

- i) In the case of ^{an} individual, place of residence unless otherwise provided in this order
- ii) In the case of HUF place of residence of the Karta and
- iii) In the case of a firm or an association of persons or a body of individuals or a local authority and all other artificial juridical persons other than companies, the place where the head office is located.

This order shall take effect immediately.



(P.K. CHOPRA),
CHIEF COMMISSIONER OF INCOME TAX,
N.W.R., CHANDIGARH.

Copy to:-

- 1. The Member (IT), Central Board of Direct Taxes, New Delhi .
- 2. The Director General of Income tax (Systems), New Delhi
- 3. The Director General of Income tax (Admn.), New Delhi.
- 4. The Chief Commissioner of Income tax, Panchkula, Ludhiana, Shimla & Amritsar.
- 5. The Director General of Income tax (Inv.), Panchkula.
- 6. The Director General of Income tax (International Taxation), New Delhi
- 7. The Commissioner of Income tax I/II; CO; ITAT-I,II; TDS; Audit Chandigarh and Patiala.
- 8. The Commissioner of Income tax (A) Chandigarh and Patiala
- 9. The ZAO, CBDT, Patiala.
- 10. All Branches & record keepers of this office

(RAKESH GOYAL),
Addl. Commissioner of Income Tax, (Hq.)(Judl),
Chandigarh.