

F.No. 279/Misc./M-44/2018-ITJ
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

Room No. 12, 5th Floor,
Jeevan Vihar Building, Sansad Marg

New Delhi, Dated 23rd March, 2021

To,

All Principal Chief Commissioners of Income Tax,
All Principal Directors General of Income Tax, and
All Directors General of Income Tax (Investigation)

Madam/Sir,

Sub: Approval for notifying Commissioners of Income-tax (Appeals) to exercise jurisdiction over the cases under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015- reg.

Ref: Board's letter in F.No.278/M-44/2018-ITJ dated 1st October, 2018

After implementation of Faceless Appeal Scheme, 2020, Income Tax appeals shall be finalised in a faceless manner with the exception of appeals relating to serious frauds, major tax evasion, sensitive & search matters, International tax and Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015. As vide DoR's order no. 182/2020 dated 25.09.2020, many posts of the Commissioner of Income-tax (Appeals) have been diverted as Commissioners of Income Tax (Appeal Units) under the newly created National Faceless Appeal Centre and its four Regional Faceless Appeal Centres, including those approved in the Board's letter in F.No.278/M-44/2018-ITJ dated 1st October, 2018, therefore, Board's letter of even number dated 1st October, 2018 needs to be revised.

2. Accordingly, in supersession of Board's letter in F.No.278/M-44/2018-ITJ dated 1st October, 2018, approval of the Board is hereby granted for notifying following Commissioners of Income-tax (Appeals) to exercise jurisdiction over the cases under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, in respective Principal Chief Commissioner of Income-tax regions/charges, as per the table below: -

S.No.	Principal Chief Commissioner of Income-tax Region/ Charge	Commissioner of Income-tax (Appeals) to exercise jurisdiction over the cases under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015
A	B	C
1	Andhra Pradesh & Telangana	Commissioner of Income-tax (Appeals)-11, Hyderabad
2	Bihar & Jharkhand	Commissioner of Income-tax (Appeals)-3, Patna
3	Delhi	Commissioner of Income-tax (Appeals)-31, Delhi
4	Gujarat	Commissioner of Income-tax (Appeals)-11, Ahmedabad
5	Karnataka & Goa	Commissioner of Income-tax (Appeals)-11, Bengaluru
6	Kerala	Commissioner of Income-tax (Appeals)-3, Kochi
7	Madhya Pradesh & Chhattisgarh	Commissioner of Income-tax (Appeals)-3, Bhopal
8	Mumbai	Commissioner of Income-tax (Appeals)-51, Mumbai
9	Nagpur	Commissioner of Income-tax (Appeals)-3, Nagpur
10	North East Region	Commissioner of Income-tax (Appeals) (Central), NER, Guwahati
11	North West Region	Commissioner of Income-tax (Appeals)-3, Gurugram
12	Odisha	Commissioner of Income-tax (Appeals)-2, Bhubaneswar
13	Pune	Commissioner of Income-tax (Appeals)-11, Pune
14	Rajasthan	Commissioner of Income-tax (Appeals)-4, Jaipur
15	Tamil Nadu & Puducherry	Commissioner of Income-tax (Appeals)-18, Chennai

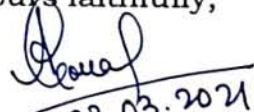
16	Uttar Pradesh (East)	Commissioner of Income-tax (Appeals)-3, Lucknow
17	Uttar Pradesh (West) & Uttarakhand	Commissioner of Income-tax (Appeals)-4, Kanpur
18	West Bengal & Sikkim	Commissioner of Income-tax (Appeals)-20, Kolkata
19	International Taxation	Commissioner of Income-tax (Appeals)-42, Delhi

3. In light of above, I am directed to convey that necessary notification to this effect may kindly be issued by Principal Chief Commissioners of Income-tax. Further, a copy of the notification may kindly be forwarded to this office for records.

4. This approval shall be deemed to have come into force on 25th September 2020 or on the date of creation of post in column C of table in para 2 supra, whichever is later.

5. This issues with the approval of Member (Audit & Judicial), Central Board of Direct Taxes, New Delhi.

Yours faithfully,


23.03.2021

(Ankur Goyal)

Under Secretary to the Govt. of India
Income-tax Judicial-I Section
Tele: 011- 23741832

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1. CIT(Inv.), CBDT, New Delhi
2. JCIT, Database Cell for uploading on irsofficersonline.gov.in