

F.No. 279/Misc./M-44/2018-ITJ  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes  
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Room No. 12, 5th Floor,  
Jeevan Vihar Building, Sansad Marg

New Delhi, Dated 07<sup>th</sup> April, 2021

To

All Principal Chief Commissioners of Income Tax, and  
All Principal Directors General of Income Tax

Madam/Sir,

**Sub: Approval for notifying Commissioners of Income-tax (Appeals) to exercise jurisdiction over appeals in cases pertaining to Direct Taxes/ Direct Tax Acts other than Income-tax Act, 1961 post Faceless Appeal Scheme,2020 -reg.**

Communications have been received in Board from field formations seeking jurisdiction over appeals under various other Direct Tax Laws, including erstwhile Direct Tax Laws after implementation of Faceless Appeal Scheme, 2020.

2. In this regard, I am directed to state that the provisions of the notification No. 76 & 77 of 2020 of Government of India in the Ministry of Finance, Department of Revenue, number S.O. 3296(E) & 3297(E) respectively, both dated the 25<sup>th</sup> September, 2020 apply only to the Income-tax Act, 1961 and not to any other Direct Tax/ Direct Tax Act including the following:

- a) Wealth-tax Act,1957;
- b) Interest-tax Act, 1974;
- c) Gift Tax Act,1958;
- d) Expenditure-tax Act,1987;
- e) Securities Transaction Tax in Chapter VII of Finance (No. 2) Act, 2004;
- f) Commodities Transaction Tax in Chapter VII of Finance Act, 2013 and
- g) Equalization Levy in Chapter VIII of Finance Act, 2016

3. It is clarified that the Board has not issued any direction for finalization of appeals under any Direct Tax/ Direct Tax Acts (Para 2 supra) other than Income-tax Act, 1961, in a faceless manner under the Faceless Appeal Scheme, 2020.

4. Accordingly, approval of the Board is hereby granted for notifying following Commissioners of Income-tax (Appeals) to exercise jurisdiction over the

appeals in cases pertaining to Direct Taxes / Direct Tax Acts including Wealth-tax Act, 1957; Interest-tax Act, 1974; Gift Tax Act, 1958; Expenditure-tax Act, 1987; Securities Transaction Tax in Chapter VII of Finance (No. 2) Act, 2004; Commodities Transaction Tax in Chapter VII of Finance Act, 2013 and Equalization Levy in Chapter VIII of Finance Act, 2016, in respective Principal Chief Commissioner of Income-tax regions/charges, as per the table below: -

<b>S. No.</b>	<b>Principal Chief Commissioner of Income-tax Region/ Charge</b>	<b>Commissioner of Income-tax (Appeals) to exercise jurisdiction over the appeals in cases pertaining to Direct Tax Acts other than Income-tax Act, 1961</b>
<b>A</b>	<b>B</b>	<b>C</b>
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 and Puducherry	Commissioner of Income-tax (Appeals)-18, Chennai
16	Uttar Pradesh (East)	Commissioner of Income-tax (Appeals)-3, Lucknow

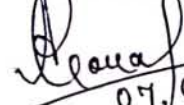
17	Uttar Pradesh (West) and Uttarakhand	Commissioner of Income-tax (Appeals)-4, Kanpur
18	West Bengal & Sikkim	Commissioner of Income-tax (Appeals)-20, Kolkata
19	International Taxation	Commissioner of Income-tax (Appeals)-42, Delhi

5. In light of above, I am directed to convey that necessary notification to this effect may kindly be issued by Principal Chief Commissioner(s) of Income-tax as indicated in column B of table in para 4 supra. Further, a copy of the notification may kindly be forwarded to this office for records.

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

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

Yours faithfully,

  
07/04/2021  
(Ankur Goyal)

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

Copy to the:

1. All Chief Commissioners of Income Tax / Directors General of Income Tax (Investigation)
2. ADG (Systems)-4 with the request for uploading the same on [incometaxindia.gov.in](http://incometaxindia.gov.in)
3. Commissioner of Income Tax (ITBA)
4. JCIT, Database Cell for uploading on [irsofficersonline.gov.in](http://irsofficersonline.gov.in)