

NOTIFICATION NO

272/2007., Dated: November 8, 2007

In exercise of the powers conferred by 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. 1386(E), dated the 10th August, 2007, namely:-

1. In the said notification,-

(i) for the portion beginning with the words, "In exercise of the powers" and ending with the words" the Central Board of Direct Taxes, hereby", the following shall be substituted, namely:-

"In exercise of the powers conferred by sub-sections (1) and (2) of section 120 of the Income- tax Act, 1961 (43 of 1961), and in supersession of the notification of the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes vide number S.O.

882(E) dated the 14th September 2001, the Central Board of Direct Taxes, hereby";

(ii) for the Schedule, the following Schedule shall be substituted, namely:

SCHEDULE

Serial number.	Designation of Income-tax authorities.	Head quarter.	Territorial area.	Persons or class of persons.	Powers and functions.
(1)	(2)	(3)	(4)	(5)	(6)
1.	Commissioner of Income-tax (TDS), Chandigarh	Chandigarh	Areas lying within the territorial limits of States of Punjab, Haryana, Jammu and Kashmir, Himachal Pradesh and Union territory of Chandigarh.	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4); (b) persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in column (4); (c) persons being companies as defined under clause (17) of section 2 of the Income-tax Act, 1961 and having registered office or principal place of business in the area mentioned in column (4); (d) any other person responsible for deducting tax at source or collecting tax at source under Chapter XVII of the Income tax Act, 1961, within the territorial area mentioned in column (4).	All powers and functions relating to deduction of tax or collection of tax under Chapter XVII of the Income-tax Act, 1961, including related powers and functions under chapter XIII, XXI, XXII and XXIII of the said Act, in respect of persons mentioned in column (5), other than sections 194E, 195, 196A, 196B, 196C, 196D and 197 in so far as assigned to Director of Income-tax (International Taxation).
2.	Commissioner of Income-tax (TDS), Delhi	Delhi	Areas lying within the territorial limits of National Capital Territory of Delhi.	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4); (b) persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in column (4); (c) persons being companies as defined under clause (17) of section 2 of the Income-tax Act, 1961 and having registered office or principal place of business in the area mentioned in column (4); (d) any other person responsible for deducting tax at source or collecting tax at source under Chapter XVII of the Income-tax Act, 1961, within the territorial area mentioned in column (4).	All powers and functions relating to deduction of tax or collection of tax under Chapter XVII of the Income-tax Act, 1961, including related powers and functions under chapter XIII, XXI, XXII and XXIII of the said Act, in respect of persons mentioned in column (5), other than sections 194E, 195, 196A, 196B, 196C, 196D and 197 in so far as assigned to Director of Income-tax (International Taxation).
3.	Commissioner of Income-tax (TDS), Jaipur	Jaipur	Areas lying within the territorial limits of State of Rajasthan.	(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4); (b) persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in column 4; (c) persons being companies as defined under clause (17) of section 2 of the Income-tax Act, 1961 and having registered office or principal place of business in the area mentioned in column (4); (d) any other person responsible for deducting tax at source or collecting tax at source under Chapter XVII of the Income-tax Act, 1961, within the territorial area mentioned in column (4).	All powers and functions relating to deduction of tax or collection of tax under Chapter XVII of the Income-tax Act, 1961, including related powers and functions under chapter XIII, XXI, XXII and XXIII of the said Act, in respect of persons mentioned in column (5), other than sections 194E, 195, 196A, 196B, 196C, 196D and 197 in so far as assigned to Director of Income-tax (International Taxation).

(1)	(2)	(3)	(4)	(5)	(6)
4.	Commissioner of Income-tax (TDS), Ahmedabad	Ahmedabad	Areas lying within the territorial limits of State of Gujarat and Union Territories of Daman and Diu and Dadra and Nagar Haveli.	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in column (4);</p> <p>(c) persons being companies as defined under clause (17) of section 2 of the Income-tax Act, 1961 and having registered office or principal place of business in the area mentioned in column (4);</p> <p>(d) any other person responsible for deducting tax at source or collecting tax at source under Chapter XVII of the Income-tax Act, 1961, within the territorial area mentioned in column (4).</p>	All powers and functions relating to deduction of tax or collection of tax under Chapter XVII of the Income-tax Act, 1961, including related powers and functions under chapter XIII, XXI, XXII and XXIII of the said Act, in respect of persons mentioned in column (5), other than sections 194E, 195, 196A, 196B, 196C, 196D and 197 in so far as assigned to Director of Income-tax (International Taxation).
5.	Commissioner of Income-tax (TDS), Mumbai	Mumbai	Areas lying within the territorial limits of Municipal Corporation of Greater Mumbai and Navi Mumbai in the State of Maharashtra.	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in column (4);</p> <p>(c) persons being companies as defined under clause (17) of section 2 of the Income-tax Act, 1961 and having registered office or principal place of business in the area mentioned in column (4);</p> <p>(d) any other person responsible for deducting tax at source or collecting tax at source under Chapter XVII of the Income-tax Act, 1961, within the territorial area mentioned in column (4).</p>	All powers and functions relating to deduction of tax or collection of tax under Chapter XVII of the Income-tax Act, 1961, including related powers and functions under chapter XIII-C, XXI, XXII and XXIII of the said Act, in respect of persons mentioned in column (5), other than sections 194E, 195, 196A, 196B, 196C, 196D and 197 in so far as assigned to Director of Income-tax (International Taxation).
6.	Commissioner of Income-tax (TDS), Pune	Pune	Territorial area under the jurisdiction of CCIT, Pune, CCIT-II, Pune, CCIT Nasik and CCIT, Thane in the State of Maharashtra, specified in number S.O. 732(E) dated the 31 st July, 2001 and S.O.733(E) dated the 31 st July, 2001.	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in column (4);</p> <p>(c) persons being companies as defined under clause (17) of section 2 of the Income-tax Act, 1961 and having registered office or principal place of business in the area mentioned in column (4);</p> <p>(d) any other person responsible for deducting tax at source or collecting tax at source under Chapter XVII of the Income-tax Act, 1961, within the territorial area mentioned in column (4).</p>	All powers and functions relating to deduction of tax or collection of tax under Chapter XVII of the Income-tax Act, 1961, including related powers and functions under chapter XIII, XXI, XXII and XXIII of the said Act, in respect of persons mentioned in column (5), other than sections 194E, 195, 196A, 196B, 196C, 196D and 197 in so far as assigned to Director of Income-tax (International Taxation).

(1)	(2)	(3)	(4)	(5)	(6)
7.	Commissioner of Income-tax (TDS), Nagpur	Nagpur	Territorial area under the jurisdiction of CCIT, Nagpur in the State of Maharashtra, specified in number S.O. 732(E) dated the 31 st July, 2001 And S.O.733(E) dated the 31 st July, 2001.	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in column (4);</p> <p>(c) persons being companies as defined under clause (17) of section 2 of the Income-tax Act, 1961 and having registered office or principal place of business in the area mentioned in column (4);</p> <p>(d) any other person responsible for deducting tax at source or collecting tax at source under Chapter XVII of the Income-tax Act, 1961, within the territorial area mentioned in column (4) .</p>	All powers and functions relating to deduction of tax or collection of tax under Chapter XVII of the Income-tax Act, 1961, including related powers and functions under chapter XIII, XXI, XXII and XXIII of the said Act, in respect of persons mentioned in column (5), other than sections 194E, 195, 196A, 196B, 196C, 196D and 197 in so far as assigned to Director of Income-tax (International Taxation).
8.	Commissioner of Income-tax (TDS), Bangalore	Bangalore	Areas lying within the territorial limits of States of Karnataka and Goa.	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in column 4;</p> <p>(c) persons being companies as defined under clause (17) of section 2 of the Income-tax Act, 1961 and having registered office or principal place of business in the area mentioned in column (4);</p> <p>(d) any other person responsible for deducting tax at source or collecting tax at source under Chapter XVII of the Income-tax Act, 1961, within the territorial area mentioned in column (4).</p>	All powers and functions relating to deduction of tax or collection of tax under Chapter XVII of the Income-tax Act, 1961, including related powers and functions under chapter XIII, XXI, XXII and XXIII of the said Act, in respect of persons mentioned in column (5), other than sections 194E, 195, 196A, 196B, 196C, 196D and 197 in so far as assigned to Director of Income-tax (International Taxation).
9.	Commissioner of Income-tax (TDS), Cochin	Cochin	Areas lying within the territorial limits of State of Kerala and Union Territory of Lakshadweep.	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in column (4);</p> <p>(c) persons being companies as defined under clause (17) of section 2 of the Income-tax Act, 1961 and having registered office or principal place of business in the area mentioned in column (4);</p> <p>(d) any other person responsible for deducting tax at source or collecting tax at source under Chapter XVII of the Income-tax Act, 1961, within the territorial area mentioned in column (4).</p>	All powers and functions relating to deduction of tax or collection of tax under Chapter XVII of the Income-tax Act, 1961, including related powers and functions under chapter XIII, XXI, XXII and XXIII of the said Act, in respect of persons mentioned in column (5), other than sections 194E, 195, 196A, 196B, 196C, 196D and 197 in so far as assigned to Director of Income-tax (International Taxation).

(1)	(2)	(3)	(4)	(5)	(6)
10.	Commissioner of Income-tax (TDS), Chennai	Chennai	Areas lying within the territorial limits of State of Tamil Nadu and Union territory of Pondicherry.	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in column (4);</p> <p>(c) persons being companies as defined under clause (17) of section 2 of the Income-tax Act, 1961 and having registered office or principal place of business in the area mentioned in column (4);</p> <p>(d) any other person responsible for deducting tax at source or collecting tax at source under Chapter XVII of the Income-tax Act, 1961, within the territorial area mentioned in column (4).</p>	All powers and functions relating to deduction of tax or collection of tax under Chapter XVII of the Income-tax Act, 1961, including related powers and functions under chapter XIII, XXI, XXII and XXIII of the said Act, in respect of persons mentioned in column (5), other than sections 194E, 195, 196A, 196B, 196C, 196D and 197 in so far as assigned to Director of Income-tax (International Taxation).
11.	Commissioner of Income-tax (TDS), Hyderabad	Hyderabad	Areas lying within the territorial limits of State of Andhra Pradesh	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in column 4;</p> <p>(c) persons being companies as defined under clause (17) of section 2 of the Income-tax Act, 1961 and having registered office or principal place of business in the area mentioned in column (4);</p> <p>(d) any other person responsible for deducting tax at source or collecting tax at source under Chapter XVII of the Income-tax Act, 1961, within the territorial area mentioned in column (4).</p>	All powers and functions relating to deduction of tax or collection of tax under Chapter XVII of the Income-tax Act, 1961, including related powers and functions under chapter XIII, XXI, XXII and XXIII of the said Act, in respect of persons mentioned in column (5), other than sections 194E, 195, 196A, 196B, 196C, 196D and 197 in so far as assigned to Director of Income-tax (International Taxation).
12.	Commissioner of Income-tax (TDS), Bhubaneswar	Bhubaneswar	Areas lying within the territorial limits of State of Orissa.	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in column 4;</p> <p>(c) persons being companies as defined under clause (17) of section 2 of the Income-tax Act, 1961 and having registered office or principal place of business in the area mentioned in column (4);</p> <p>(d) any other person responsible for deducting tax at source or collecting tax at source under Chapter XVII of the Income-tax Act, 1961, within the territorial area mentioned in column (4).</p>	All powers and functions relating to deduction of tax or collection of tax under Chapter XVII of the Income-tax Act, 1961, including related powers and functions under chapter XIII, XXI, XXII and XXIII of the said Act, in respect of persons mentioned in column (5), other than sections 194E, 195, 196A, 196B, 196C, 196D and 197 in so far as assigned to Director of Income-tax (International Taxation).

(1)	(2)	(3)	(4)	(5)	(6)
13.	Commissioner of Income-tax (TDS), Kolkata	Kolkata	Areas lying within the territorial limits of States of West Bengal, Sikkim and Union territory of Andaman and Nicobar Islands.	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in column (4);</p> <p>(c) persons being companies as defined under clause (17) of section 2 of the Income-tax Act, 1961 and having registered office or principal place of business in the area mentioned in column (4);</p> <p>(d) any other person responsible for deducting tax at source or collecting tax at source under Chapter XVII of the Income-tax Act, 1961, within the territorial area mentioned in column (4).</p>	All powers and functions relating to deduction of tax or collection of tax under Chapter XVII of the Income-tax Act, 1961, including related powers and functions under chapter XIII, XXI, XXII and XXIII of the said Act, in respect of persons mentioned in column (5), other than sections 194E, 195, 196A, 196B, 196C, 196D and 197 in so far as assigned to Director of Income-tax (International Taxation).
14.	Commissioner of Income-tax (TDS), Bhopal	Bhopal	<p>(i) Areas lying within the territorial limits of State of Madhya Pradesh</p> <p>(ii) Areas lying within the territorial limits of State of Chhatisgarh</p>	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in column (4);</p> <p>(c) persons being companies as defined under clause (17) of section 2 of the Income-tax Act, 1961 and having registered office or principal place of business in the area mentioned in column (4);</p> <p>(d) any other person responsible for deducting tax at source or collecting tax at source under Chapter XVII of the Income-tax Act, 1961, within the territorial area mentioned in column (4).</p>	<p>a) For the territorial area mentioned at (i) in column (4):</p> <p>All powers and functions relating to deduction of tax or collection of tax under Chapter XVII of the Income-tax Act, 1961, including related powers and functions under chapter XIII, XXI, XXII and XXIII of the said Act, in respect of persons mentioned in column (5).</p> <p>(b) For the territorial area mentioned at (ii) in column (4):</p> <p>All powers and functions relating to deduction of tax or collection of tax under Chapter XVII of the Income-tax Act, 1961, including related powers and functions under chapter XIII, XXI, XXII and XXIII of the said Act, in respect of persons mentioned in column (5), other than sections 194E, 195, 196A, 196B, 196C, 196D and 197 in so far as assigned to Director of Income-tax (International Taxation).</p>

(1)	(2)	(3)	(4)	(5)	(6)
15.	Commissioner of Income-tax (TDS), Lucknow	Lucknow	Territorial area under the jurisdiction of CCIT, Lucknow, CCIT, Allahabad and CCIT Bareilly in the State of Uttar Pradesh, specified in number S.O. 732(E) the 31 st July, 2001 and S.O.733(E) dated the 31 st July, 2001.	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in column 4;</p> <p>(c) persons being companies as defined under clause (17) of section of the Income-tax Act, 1961 and having registered office or principal place of business in the area mentioned in column (4);</p> <p>(d) any other person responsible for deducting tax at source or collecting tax at source under Chapter XVII of the Income-tax Act, 1961, within the territorial area mentioned in column (4).</p>	All powers and functions relating to deduction of tax or collection of tax under Chapter XVII of the Income-tax Act, 1961 including related powers and functions under chapter XIII, XXI, XXII and XXII of the said Act, in respect of persons mentioned in column (5).
16.	Commissioner of Income-tax (TDS), Kanpur	Kanpur	Territorial area under the jurisdiction of CCIT, Kanpur, CCIT, Ghaziabad and CCIT Dehradun in the State of Uttar Pradesh and Uttaranchal, specified in number S.O. 732(E) dated the 31 st July, 2001, S.O.733(E) dated 31.7.2001 and S.O. 185(E) dated the 12 th February, 2007.	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in column (4);</p> <p>(c) persons being companies as defined under clause (17) of section 2 of the Income-tax Act, 1961 and having registered office or principal place of business in the area mentioned in column (4);</p> <p>(d) any other person responsible for deducting tax at source or collecting tax at source under Chapter XVII of the Income-tax Act, 1961, within the territorial area mentioned in column (4).</p>	All powers and functions relating to deduction of tax or collection of tax under Chapter XVII of the Income-tax Act, 1961, including related powers and functions under chapter XIII, XXI, XXII and XXIII of the said Act, in respect of persons mentioned in column (5), other than sections 194E, 195, 196A, 196B, 196C, 196D and 197 in so far as assigned to Director of Income-tax (International Taxation).

(1)	(2)	(3)	(4)	(5)	(6)
17.	Commissioner of Income-tax (TDS), Patna	Patna	Areas lying within the territorial limits of States of Bihar and Jharkhand.	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in column (4);</p> <p>(c) persons being companies as defined under clause (17) of section 2 of the Income-tax Act, 1961 and having registered office or principal place of business in the area mentioned in column (4);</p> <p>(d) any other person responsible for deducting tax at source or collecting tax at source under Chapter XVII of the Income-tax Act, 1961, within the territorial area mentioned in column (4).</p>	All powers and functions relating to deduction of tax or collection of tax under Chapter XVII of the Income-tax Act, 1961, including related powers and functions under chapter XIII, XXI, XXII and XXIII of the said Act, in respect of persons mentioned in column (5).
18.	Commissioner of Income-tax (TDS), Guwahati	Guwahati	Areas lying within the territorial limits of States of Assam, Manipur, Nagaland, Arunachal Pradesh, Meghalaya, Mizoram and Tripura.	<p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4);</p> <p>(b) persons other than companies deriving income from business or profession and whose principal place of business is within the territorial area mentioned in column (4);</p> <p>(c) persons being companies as defined under clause (17) of section 2 of the Income-tax Act, 1961 and having registered office or principal place of business in the area mentioned in column (4);</p> <p>(d) any other person responsible for deducting tax at source or collecting tax at source under Chapter XVII of the Income-tax Act, 1961, within the territorial area mentioned in column (4).</p>	All powers and functions relating to deduction of tax or collection of tax under Chapter XVII of the Income-tax Act, 1961, including related powers and functions under chapter XIII, XXI, XXII and XXIII of the said Act, in respect of persons mentioned in column (5).

2. This notification shall come into force from the date of its publication in the Official Gazette.

Sd/-
(Jagdeep Goel)
Director

F.No.187/11/2007-ITA-1

Note: The principal notification was published in the Gazette of India, Part II, Section 3, Sub-section (ii) vide number S.O. 732(E) dated the 3rd July, 2001 and lastly amended vide S.O. number 857(E) dated the 31st May, 2007.