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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)
CENTRAL BOARD OF DIRECT TAXES
(Income-tax)

NOTIFICATION

New Delhi, Dated the 3rd November, 2014

S.O.....(E)--- In exercise of the powers conferred by section 118 of the Income-tax Act, 1961 (43 of 1961) and in supersession of the notification of the Government of India, the Central Board of Direct Taxes number S.O.279 (E), dated the 12th March, 2003, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub section (ii), dated the 12th March, 2003, except as respects things done or omitted to be done before such supersession, the Central Board of Direct Taxes hereby directs that, -

- (a) the Transfer Pricing Officer referred to in the explanation to section 92CA of the said Act, as specified in column (6) of the Schedule below shall be subordinate to the Additional/ Joint Commissioner of Income Tax (Transfer Pricing Officer) specified in column (5) of the Table;
- (b) the Transfer Pricing Officer referred to in the explanation to section 92CA of the said Act, as specified in column (5) of the Schedule below shall be subordinate to the Commissioner of Income-tax specified in column (4) of the Table.
- (c) the Commissioner of Income-tax as specified in column (4) of the table below shall be subordinate to the Principal Chief Commissioner / the Chief Commissioner of Income-tax specified in column (1) or (2) of the said Schedule.

Schedule

S. No	Principal Chief Commissioner of Income Tax	Chief Commissioner of Income-tax	Commissioner of Income-tax	Transfer Pricing Officer (Additional/ Joint Commissioner of Income Tax)	Transfer Pricing Officer (Deputy /Assistant Commissioner of Income Tax)
(1)	(2)	(3)	(4)	(5)	(6)
1	Principal Chief Commissioner of Income-tax (International Taxation), Delhi	-	Commissioner of Income-tax (Transfer Pricing)-1, Delhi	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(1), Delhi Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(2), Delhi Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(3), Delhi	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(1), Delhi (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(2), Delhi (i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2)(1), Delhi (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2)(2), Delhi (i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(3)(1), Delhi (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(3)(2), Delhi
			Commissioner of Income-tax (Transfer Pricing)-2, Delhi	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Delhi Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(2), Delhi Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(3), Delhi	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1)(1), Delhi (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1)(2), Delhi (i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2)(1), Delhi (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2)(2), Delhi (i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(3)(1), Delhi (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(3)(2), Delhi
			Commissioner of Income-tax (Transfer Pricing)-3, Delhi	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-3(1), Delhi Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-3(2), Delhi Additional/ Joint Commissioner of Income-	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(1)(1), Delhi (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(1)(2), Delhi (i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(2)(1), Delhi (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(2)(2), Delhi (i) Deputy/ Assistant Commissioner of Income-

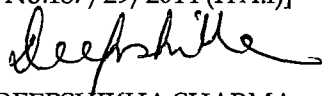
				tax (Transfer Pricing Officer)-3(3), Delhi	tax (Transfer Pricing Officer)-3(3)(1), Delhi (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(3)(2), Delhi
			Commissioner of Income-tax (International Taxation and Transfer Pricing), Kolkata	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-Kolkata	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 1, Kolkata (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)- 2, Kolkata
2	Principal Chief Commissioner of Income-tax (International Taxation), Delhi	Chief Commissioner of Income-tax (International Taxation) (West Zone), Mumbai	Commissioner of Income-tax (Transfer Pricing), Mumbai-1	Additional/ Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(1), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(1), Mumbai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(2), Mumbai
				Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 1(2), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2)(1), Mumbai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2)(2), Mumbai
				Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(3), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(3)(1), Mumbai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(3)(2), Mumbai
			Commissioner of Income-tax (Transfer Pricing), Mumbai-2	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1)(1), Mumbai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1)(2), Mumbai
				Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(2), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2)(1), Mumbai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2)(2), Mumbai
				Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(3), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(3)(1), Mumbai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(3)(2), Mumbai
			Commissioner of Income-tax (Transfer Pricing), Mumbai-3	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-3(1), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(1)(1), Mumbai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(1)(2), Mumbai
				Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-3(2), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(2)(1), Mumbai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(2)(2), Mumbai
				Additional/ Joint Commissioner of Income-	(i) Deputy/ Assistant Commissioner of Income-

				tax (Transfer Pricing Officer)-3(3), Mumbai	tax (Transfer Pricing Officer)-3(3)(1), Mumbai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(3)(2), Mumbai
			Commissioner of Income-tax (Transfer Pricing), Mumbai-4	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-4(1), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(1)(1), Mumbai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(1)(2), Mumbai
				Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-4(2), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(2)(1), Mumbai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(2)(2), Mumbai
				Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-4(3), Mumbai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(3)(1), Mumbai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-4(3)(2), Mumbai
			Commissioner of Income-tax (International Taxation and Transfer Pricing), Pune	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1, Pune	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1), Pune (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2), Pune
				Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2, Pune	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Pune (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2), Pune
			Commissioner of Income-tax (International Taxation and Transfer Pricing), Ahmedabad	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- Ahmedabad	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1, Ahmedabad (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2, Ahmedabad
3	Principal Commissioner of Income-tax (International Taxation), Delhi	Chief Commissioner of Income-tax (International Taxation) (South Zone), Bangalore	Commissioner of Income-tax (Transfer Pricing)-1, Bangalore	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(1), Bangalore	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(1), Bangalore (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1)(2), Bangalore
				Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)- 1(2), Bangalore	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2)(1), 1, Bangalore (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2)(2), 1, Bangalore
				Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1(3), Bangalore	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(3)(1), Bangalore (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(3)(2), Bangalore

			Commissioner of Income-tax (Transfer Pricing)-2, Bangalore	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Bangalore	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1)(1), Bangalore (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1)(2), Bangalore
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(2), Bangalore	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2)(1), Bangalore (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2)(2), Bangalore	
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2(3), Kochi	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(3)(1), Kochi (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(3)(2), Kochi	
			Commissioner of Income-tax (Transfer Pricing), Chennai	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-1, Chennai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(1), Chennai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1(2), Chennai
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-2, Chennai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(1), Chennai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2(2), Chennai	
			Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer)-3, Chennai	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(1), Chennai (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3(2), Chennai	
			Commissioner of Income-tax (International Taxation and Transfer Pricing), Hyderabad	Additional/ Joint Commissioner of Income-tax (Transfer Pricing Officer), Hyderabad	(i) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-1, Hyderabad (ii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-2, Hyderabad (iii) Deputy/ Assistant Commissioner of Income-tax (Transfer Pricing Officer)-3, Hyderabad

2. This notification shall come into force with effect from the 15th day of November, 2014.

[Notification No. 6⁰/2014. F. No.187/29/2014 (ITA.I)]


DEEPSHIKHA SHARMA
Director

To
The Manager
Government of India Press
Ring Road, Mayapuri Industrial Area (Near Rajouri Garden), New Delhi.

भारत सरकार, असाधारण, भाग II, खंड 3, उपखंड (II) में प्रकाशनार्थ

भारत सरकार वित्त मंत्रालय (राजस्व विभाग)

केन्द्रीय प्रत्यक्ष कर बोर्ड

(आयकर)

अधिसूचना

नई दिल्ली, दिनांक 3 नवम्बर, 2014

का.आ. (अ). आयकर अधिनियम, 1961 (1961 का 43) की धारा 118 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए और भारत के राजपत्र, असाधारण, भाग II, खंड-3 उपखंड-(II) में दिनांक 12 मार्च, 2003 को प्रकाशित भारत सरकार केन्द्रीय प्रत्यक्ष कर बोर्ड की अधिसूचना संख्या का.आ. 279 (अ) दिनांक 12 मार्च, 2003 का अधिक्रमण करते हुए, ऐसे अधिक्रमण से पहले की गई या न की गई वस्तुओं को छोड़कर केन्द्रीय प्रत्यक्ष कर बोर्ड, एतद्वारा, निदेश देता है कि: -

(क) नीचे अनुसूची के स्तम्भ (6) में यथा विनिर्दिष्ट उक्त अधिनियम की धारा 92 गक के स्पष्टीकरण में उल्लिखित अंतरण मूल्य निर्धारण अधिकारी सारणी के स्तम्भ (5) में विनिर्दिष्ट अपर आयकर आयुक्त/संयुक्त आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी) का अधीनस्थ होगा।

(ख) नीचे अनुसूची के स्तम्भ (5) में यथा विनिर्दिष्ट उक्त अधिनियम की धारा 92 गक के स्पष्टीकरण में उल्लिखित अंतरण मूल्य निर्धारण अधिकारी सारणी के स्तम्भ (4) में विनिर्दिष्ट आयकर आयुक्त का अधीनस्थ होगा।

(ग) नीचे सारणी के स्तम्भ (4) में यथा विनिर्दिष्ट आयकर आयुक्त उक्त अनुसूची के स्तम्भ (1) या (2) में विनिर्दिष्ट प्रधान मुख्य आयकर आयुक्त/मुख्य आयकर आयुक्त के अधीनस्थ होंगे।

			(अंतरण मूल्य निर्धारण)-पुणे	(अंतरण मूल्य निर्धारण अधिकारी)-1, पुणे	(मूल्यनिर्धारण अधिकारी)-1(1), पुणे (ii) उप/सहायक आयकर आयुक्त (अंतरण (मूल्यनिर्धारण अधिकारी)-1(2), पुणे
				अपर/संयुक्त आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-2, पुणे	(i) उप/सहायक आयकर आयुक्त (अंतरण (मूल्यनिर्धारण अधिकारी)-2(1), पुणे (ii) उप/सहायक आयकर आयुक्त (अंतरण (मूल्यनिर्धारण अधिकारी)-2(2), पुणे
			आयकर आयुक्त (अंतरण मूल्य निर्धारण),अहमदाबाद	अपर/संयुक्त आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-अहमदाबाद	(i) उप/सहायक आयकर आयुक्त (अंतरण (मूल्यनिर्धारण अधिकारी)-1, अहमदाबाद (ii) उप/सहायक आयकर आयुक्त (अंतरण (मूल्यनिर्धारण अधिकारी)-2, अहमदाबाद
	प्रधान मुख्य आयुक्त, आयकर (अंतरण मूल्य निर्धारण), दिल्ली	मुख्य आयकर आयुक्त (अंतराष्ट्रीय कराधान) (दक्षिणी जोन), बंगलौर	आयकर आयुक्त (अंतरण मूल्य निर्धारण)-1, बंगलौर	अपर/संयुक्त आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-1(1), बंगलौर	(i) उप/सहायक आयकर आयुक्त (अंतरण (मूल्यनिर्धारण अधिकारी)-1(1)(1), बंगलौर (ii) उप/सहायक आयकर आयुक्त (अंतरण (मूल्यनिर्धारण अधिकारी)-1(1)(2), बंगलौर
				अपर/संयुक्त आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-1(2), बंगलौर	(i) उप/सहायक आयकर आयुक्त (अंतरण (मूल्यनिर्धारण अधिकारी)-1(2)(1),1, बंगलौर (ii) उप/सहायक आयकर आयुक्त (अंतरण (मूल्यनिर्धारण अधिकारी)-1(2)(2),1, बंगलौर
				अपर/संयुक्त आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी)-1(3), बंगलौर	(i) उप/सहायक आयकर आयुक्त (अंतरण (मूल्यनिर्धारण अधिकारी)-1(3)(1), बंगलौर (ii) उप/सहायक आयकर आयुक्त (अंतरण

					(मूल्यनिर्धारण अधिकारी)-3(2), चेन्नई
			आयकर आयुक्त (अंतरण मूल्य निर्धारण), हैदराबाद	अपर/संयुक्त आयकर आयुक्त (अंतरण मूल्य निर्धारण अधिकारी), हैदराबाद	(i) उप/सहायक आयकर आयुक्त (अंतरण (मूल्यनिर्धारण अधिकारी)-1, हैदराबाद (ii) उप/सहायक आयकर आयुक्त (अंतरण (मूल्यनिर्धारण अधिकारी)-2, हैदराबाद (iii) उप/सहायक आयकर आयुक्त (अंतरण (मूल्यनिर्धारण अधिकारी)-3, हैदराबाद

यह अधिसूचना 15.11.2014 से प्रभावी होगी।

[अधिसूचना संख्या.....60...../2014 फा.सं.187/29/2014(आईटीए-1)]

दीपशिखा

(दीपशिखा शर्मा)

निदेशक, भारत सरकार

सेवा में,

प्रबंधक,

भारत सरकार मुद्रणालय,
रिंग रोड, मायापुरी औद्योगिक क्षेत्र,
(राजौरी गार्डन के समीप),
नई दिल्ली