

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY PART-II,
SECTION 3, SUB-SECTION (ii)]

MINISTRY OF FINANCE
Department of Revenue
(CENTRAL BOARD OF DIRECT TAXES)

Notification
(INCOME TAX)

New Delhi, the 25th October, 2013

S.O. (E)- 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 :—

(a) directs that the Commissioner of Income-tax specified in column (2) of the Schedule here to annexed, having his Headquarter at the place specified in the corresponding entry in column (3) of the said Schedule, shall exercise the powers conferred upon him under the Income-tax Act, 1961 (43 of 1961), including the powers under Chapters XVII-B and XVII-BB of the said Act, and perform the functions in respect of such cases or classes of cases or such persons or classes of persons specified in the corresponding entry in column (4) of the said Schedule and in respect of all incomes or classes of incomes thereof;

(b) authorises the Commissioner of Income-tax referred to in this notification to issue orders in writing for the exercise of the powers and performance of the functions, including powers under Chapters XVII-B and XVII-BB of the said Act, by the Additional Commissioners or Joint Commissioners of Income-tax, who are subordinate to him, in respect of such persons or classes of persons or of such income or classes of income or of such cases or classes of cases specified in the corresponding entry in column (4) of the said Schedule;

(c) further authorises the Additional Commissioners or Joint Commissioners of Income-tax, referred to in clause (b) of this notification, to issue orders in writing for the exercise of the powers and performance of the functions, including powers under Chapters XVII-B and XVII-BB of the said Act, by the Assessing Officers, who are subordinate to them, in respect of such persons or classes of persons or income or classes of income, or cases or classes of cases specified in the corresponding entry in column (4) of the said Schedule, in respect of which such Additional Commissioners or Joint Commissioners of Income-tax are authorised by the Commissioner of Income-tax under clause (b) of this notification.

Ms. Rekha
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SCHEDULE

S.No.	Designation Income-tax Authority	of	Headquarters	Jurisdiction
(1)	(2)		(3)	(4)
1.	Commissioner of Income-tax Taxpayer Kolkata	(Large Unit)	Kolkata	<p>All cases assigned under section 127 of the Income-tax Act, 1961 (43 of 1961) and which are presently under the jurisdiction of Chief Commissioners of Income-tax, Kolkata -I, II, III and IV, Kolkata and the Commissioners of Income-tax(Central)- I,II and III, Kolkata and Director of Income-tax (International Taxation), Kolkata, in which Consent Form for opting for the large Taxpayer Unit scheme has been given and in which following payments have been made in financial year 2011-12 or any subsequent financial year :</p> <p>(a) advance tax of rupees Ten crores or more under the Income-tax Act, 1961; or</p> <p>(b) duties of excise in cash or current account of rupees five crore or more under the Central Excise Act, 1944; or</p> <p>(c) service tax in cash</p>

			or current account of rupees five crore or more under the Finance Act, 1994 read with the service-tax Rules, 1994.
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2. This notification shall come into force from the date of its publication in the Official Gazette.

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(Surabhi Sharma)
Under Secretary to the Govt. of India

To

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