

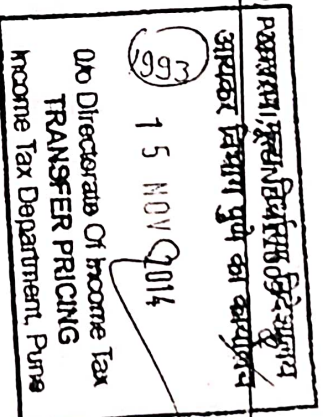
OFFICE OF THE  
JOINT COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION),  
PUNE

B.O.BHAWAN, PLOT No.1, S.No.47, PUNE-SATARA ROAD

F. No. CIT(IT/TP)/T-1/Jurisdiction/2014-15 / 320

Dated 15/11/2014.

NOTIFICATION



In exercise of the powers conferred by the Central Board of Direct Taxes under Sub-section(1) and (2) of section 120 of the Income Tax Act, 1961 vide Notification S.O. No. 56/2014, F.No. 187/30/2-14(ITA) dated 3/11/2014 and subsequent office order No. PN/CIT(IT/TP)/T-1/Jurisdiction/2014-15 dtd. 15/11/2014, I, Joint Commissioner of Income Tax (International Taxation), Pune, do hereby direct that the Income Tax Authorities specified in Column (2) below and having their headquarters mentioned in column (3), shall exercise the powers and perform all the functions mentioned in column (6) in respect of the persons or class of persons specified in the corresponding entries in columns (5) below in such territorial areas as specified in corresponding entries in column (4) of the schedule to this notification.

SCHEDULE

| S.No | Designation of the Income-tax Authorities                                            | Head Quarter | Territorial Area                                                                                                       | Persons or class of persons                                                                                                                                                                                                                                                                | Powers and functions                                                                                                                                                                                                                                                                          |
|------|--------------------------------------------------------------------------------------|--------------|------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1)  | (2)                                                                                  | (3)          | (4)                                                                                                                    | (5)                                                                                                                                                                                                                                                                                        | (6)                                                                                                                                                                                                                                                                                           |
| 1    | Assistant/Deputy Commissioner of Income-tax (International Taxation), Circle-1, Pune | Pune         | Areas lying within the territorial limits of State of Maharashtra other than areas lying within the territorial limits | For the territorial area mentioned in column (4), following persons having their names beginning with any of the alphabets from A to M (both inclusive) and with numerals, special characters/symbols<br>(a) Persons being foreign companies within the meaning of sub-section(23A) of the | a) All powers and functions of an Assessing Officer relating to the persons mentioned in column 5 (a) and powers and functions relating to tax deduction at source under section 194E, 194LB, subsection (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of |

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|   |                                                                                        |      | of Municipal Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigad in the state of Maharashtra | section 2 of the Income tax Act, 1961 and having a Permanent Establishment in terms of the applicable Double Tax Avoidance Agreement, in the areas mentioned in column(4) or having a Business Connection or having any source of income which (i) is received or deemed to be received in India (ii) accrues or arises or deemed to accrue or arise in India in the areas mentioned in column(4) | the Income tax Act, 1961 on payments made to non residents and foreign companies in respect of persons mentioned at item (b) and (c) of column 5.                                                                                                                                                                                          |
|---|----------------------------------------------------------------------------------------|------|---------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2 | Assistant/Deputy Commissioner of Income- tax (International Taxation), Circle- 2, Pune | Pune | Areas lying within the territorial limits of State of Maharashtra other than areas lying within the territorial limits of Municipal         | For the territorial area mentioned in column (4), following persons having their names beginning with any of the alphabets from N to Z (both inclusive).<br>(a) Persons being foreign companies within the meaning of sub-section(23A) of the section 2 of the Income tax Act, 1961 and                                                                                                           | a) All powers and functions of an Assessing Officer relating to the persons mentioned in column 5 (a) and powers and functions relating to tax deduction at source under section 194E, 194LB, subsection (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 on payments made to |

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|   |                                                       |                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
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|   |                                                       | Corporation of Greater Mumbai, Navi Mumbai Municipal Corporation and Districts of Thane and Raigad in the state of Maharashtra | having a Permanent Establishment in terms of the applicable Double Tax Avoidance Agreement, in the areas mentioned in column(4) or having a Business Connection or having any source of income which (i) is received or deemed to be received in India (ii) accrues or arises or deemed to accrue or arise in India in the areas mentioned in column(4) | non residents and foreign companies in respect of persons mentioned at item (b) and (c) of column 5.                                                                                                                                                                                                                                                                                                                                                 |
|   |                                                       |                                                                                                                                | (b) persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having registered office or principal place of business in the area mentioned in column (4);                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|   |                                                       |                                                                                                                                | (c) any other person except individuals responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the Income Tax Act, 1961, within the territorial area mentioned in column (4).                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 3 | Income Tax Officer (International Taxation), -1, Pune | Pune                                                                                                                           | Areas lying within the territorial limits of Pr. CCIT, Pune, in the State of Maharashtra excluding the areas lying within jurisdiction of                                                                                                                                                                                                               | a) All powers and functions of an Assessing Officer relating to the persons mentioned in column 5 (a) and powers and functions relating to tax deduction at source under section 194E, 194LB, subsection (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 on payments made to non residents and foreign companies in respect of persons mentioned at item (b), (c) and (d) of column 5. |

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|   | CCIT, Thane and CCIT, Nashik.                         | Double Tax Avoidance Agreement, in the areas mentioned in column(4) or having a Business Connection or having any source of income which ( i) is received or deemed to be received in India (ii) accrues or arises or deemed to accrue or arise in India in the areas mentioned in column(4)                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
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|   |                                                       | <p>(b) persons being 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>(c) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(d) individuals responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the I.T.Act 1961 within the areas mentioned in column 4</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 4 | Income Tax Officer (International Taxation), -2, Pune | Pune                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <p>Areas lying within the territorial limits of Pr. CCIT, Pune, in the State of Maharashtra</p> <p>For the territorial area mentioned in column (4), following persons having their names beginning with any of the alphabets from G to L (both inclusive)</p> <p>(a) Persons being non-residents other than companies and having a Permanent</p> <p>a) All powers and functions of an Assessing Officer relating to the persons mentioned in column 5 (a) and powers and functions relating to tax deduction at source under section 194E, 194LB, subsection (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax</p> |

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|                                                                  | excluding the areas lying within jurisdiction of CCIT, Thane and CCIT, Nashik. | Establishment in terms of the applicable Double Tax Avoidance Agreement, in the areas mentioned in column(4) or having a Business Connection or having any source of income which ( i ) is received or deemed to be received in India (ii) accrues or arises or deemed to accrue or arise in India in the areas mentioned in column(4)                                                                                                                                                                                                                 | Act, 1961 on payments made to non residents and foreign companies in respect of persons mentioned at item (b), (c) and (d) of column 5.                                                                                                                                                                                                                                                                                    |
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|                                                                  |                                                                                | (b) persons being other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column(4).<br><br>(c) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);<br><br>(d) individuals responsible for deducting tax at source under Chapter XVII or Chapter XVIII of the I.T.Act 1961 within the areas mentioned in column 4 |                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 5<br>Income Tax Officer<br>(International Taxation), -3,<br>Pune | Pune                                                                           | Areas lying within the territorial limits of Pr .CCIT, Pune, in the State of                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | For the territorial area mentioned in column (4), following persons having their names beginning with any of the alphabets from M to R (both inclusive)<br><br>a) All powers and functions of an Assessing Officer relating to the persons mentioned in column 5 (a) and powers and functions relating to tax deduction at source under section 194E, 194LB, subsection (2) of section 194LBA, sections 194LC, 194LD, 195, |

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|                                               | Maharashtra<br>excluding the<br>areas lying within<br>jurisdiction of<br>CCIT, Thane and<br>CCIT, Nashik. | (a) Persons being non-residents other than<br>companies and having a Permanent<br>Establishment in terms of the applicable<br>Double Tax Avoidance Agreement, in the<br>areas mentioned in column(4) or having a<br>Business Connection or having any source of<br>income which ( i) is received or deemed to<br>be received in India (ii) accrues or arises or<br>deemed to accrue or arise in India in the<br>areas mentioned in column(4)                                                                                                                                             | 196A, 196B, 196C, 196D and 197 of the Income tax<br>Act, 1961 on payments made to non residents and<br>foreign companies in respect of persons<br>mentioned at item (b), (c) and (d) of column 5. |
|-----------------------------------------------|-----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                               |                                                                                                           | (b) persons being other than companies<br>deriving income from sources other than<br>income from business or profession and<br>residing within the territorial area<br>mentioned in column(4).<br><br>(c) persons being other than companies<br>deriving income from business or profession<br>and whose principal place of business or<br>profession is within the territorial area<br>mentioned in column (4);<br><br>(d) individuals responsible for deducting tax<br>at source under Chapter XVII or Chapter<br>XVII-B of the I.T.Act 1961 within the areas<br>mentioned in column 4 |                                                                                                                                                                                                   |
| 6<br>Income Tax<br>Officer<br>(International) | Pune                                                                                                      | Areas lying within<br>the territorial<br>limits of Pr. CCIT,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | For the territorial area mentioned in column<br>(4), following persons having their names<br>beginning with any of the alphabets from S                                                           |
|                                               |                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | a) All powers and functions of an Assessing Officer<br>relating to the persons mentioned in column 5 (a)<br>and powers and functions relating to tax deduction                                    |

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| Taxation), -4,<br>Pune | Pune, in the<br>State of<br>Maharashtra<br>excluding the<br>areas lying within<br>jurisdiction of<br>CCIT, Thane and<br>CCIT, Nashik.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | to Z (both inclusive)                                                                                                                                                                                                                                                                              |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| AO CODE: DLC-W-400-4   | <p>(a) Persons being non-residents (other than companies and having a permanent Establishment in terms of the applicable Double Tax Avoidance Agreement) in the areas mentioned in column(4) or having a Business Connection or having any source of income which (i) is received or deemed to be received in India (ii) accrues or arises or deemed to accrue or arise in India in the areas mentioned in column(4)</p> <p>(b) persons being 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>(c) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);</p> <p>(d) individuals responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the I.T.Act 1961 within the areas mentioned in column 4</p> | <p>at source under section 194E, 194LB, subsection (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 on payments made to non residents and foreign companies in respect of persons mentioned at item (b), (c) and (d) of column 5.</p> |
|                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                    |
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| 7 Income Tax Officer (International Taxation), Nashik. | Nashik | Areas lying within the territorial limits of CCIT, Nashik in the State of Maharashtra. | For the territorial area mentioned in column (4), following persons :<br><br>(a) Persons being non-residents other than companies and having a Permanent Establishment in terms of the applicable Double Tax Avoidance Agreement, in the areas mentioned in column(4) or having a Business Connection or having any source of income which ( i) is received or deemed to be received in India (ii) accrues or arises or deemed to accrue or arise in India in the areas mentioned in column(4)<br><br>(b) persons being other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column(4).<br><br>(c) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4);<br><br>(d) individuals responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the I.T.Act 1961 within the areas | a) All powers and functions of an Assessing Officer relating to the persons mentioned in column 5 (a) and powers and functions relating to tax deduction at source under section 194E, 194LB, subsection (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 on payments made to non residents and foreign companies in respect of persons mentioned at item (b), (c) and (d) of column 5. |
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|   | Income Tax Officer<br>(International Taxation),<br>Nagpur | Nagpur | Areas lying within the territorial limits of CCIT, Nagpur in the State of Maharashtra. | mentioned in column 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---|-----------------------------------------------------------|--------|----------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8 |                                                           |        |                                                                                        | For the territorial area mentioned in column (4), following persons :<br><br>(a) Persons being non-residents other than companies and having a Permanent Establishment in terms of the applicable Double Tax Avoidance Agreement, in the areas mentioned in column(4) or having a Business Connection or having any source of income which ( i) is received or deemed to be received in India (ii) accrues or arises or deemed to accrue or arise in India in the areas mentioned in column(4)<br><br>(b) persons being other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column(4).<br><br>(c) persons being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4); | a) All powers and functions of an Assessing Officer relating to the persons mentioned in column 5 (a) and powers and functions relating to tax deduction at source under section 194E, 194LB, subsection (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income tax Act, 1961 on payments made to non residents and foreign companies in respect of persons mentioned at item (b), (c) and (d) of column 5. |
|   |                                                           |        |                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

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|  |  |  | (d) individuals responsible for deducting tax at source under Chapter XVII or Chapter XVII-B of the I.T. Act 1961 within the areas mentioned in column 4 |  |
|--|--|--|----------------------------------------------------------------------------------------------------------------------------------------------------------|--|

This notification shall come into effect from 15/11/2014.

Explanation:

1. The jurisdiction under the other Direct Tax Laws i.e. Wealth Tax, Gift Tax etc. over the cases of the assessee would vest with the Assessing Officer having jurisdiction over the respective Income Tax cases.

Copy to: The Principal CCIT (International Taxation), New Delhi.

The Principal CCIT, PUNE,  
CCIT (I.T.) Mumbai,

Pr. CCIT, Nagpur

CCIT-II, Pune,

DGIT (Inv), Pune

CCIT, Nashik

CCIT (IT/TP), Pune

(Shailja Rai)  
JOINT COMMISSIONER OF INCOME TAX  
(INTERNATIONAL TAXATION), PUNE

(Shailja Rai)

JOINT COMMISSIONER OF INCOME TAX -  
(INTERNATIONAL TAXATION), PUNE