



INCOME TAX DEPARTMENT

OFFICE OF THE ADDL./JOINT COMMISSIONER OF INCOME TAX, RANGE-1, THANE  
Ashar I.T. Park, 'B' Wing, 6<sup>th</sup> Floor, Wagle Industrial Estate,  
Thane (W) – 400 604

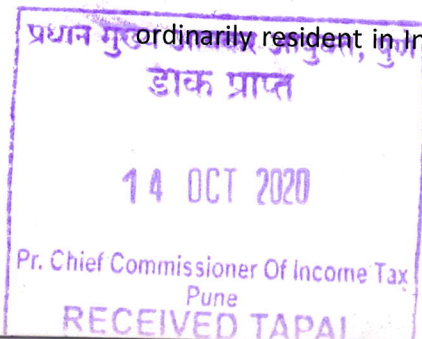
No.THN/Addl.CIT/Rg-1/Restructuring-2020/Jurisdiction/2020-21/

Date: 28/09/2020

**ORDER U/S 120 OF THE INCOME TAX ACT, 1961**

In exercise of the powers conferred by sub Section (1) & (2) of section 120 of the Income Tax Act 1961 (43 of 1961) and in accordance with Notification Number S.O. No. 2752 (E) dated 22<sup>nd</sup> October 2014 of Government of India, Central Board of Direct Taxes, published in the Gazette of India, Extraordinary, Part-II, Section 3(ii) [Notification No. 50/2014/F.No. 187/38/2014(ITA.I)] as amended by Notification No. S.O.2755 (E) dated 13<sup>th</sup> August, 2020 of Government of India, Central Board of Direct Taxes, published in the Gazette of India, Extraordinary, Part-II, Section 3(ii) vide [Notification No. 63/2020/F.No.187/3/2020-ITA-I], Notification No. 64/2014 F.No.187/40/2014 (ITO-IO dated 13/11/2014, subsequent order of Principal Chief Commissioner of Income Tax (CCA), Pune dated 14/11/2014 vide F.No.PN/CC/Admn./C&A/2014-15/5366, 5368 and 5370 as amended by the order No. 1/100 of 2020 in F.No.PN.Pr.CC/EST/C&A/ReAC/100/2020/1184 dated 28/08/2020 and Order No. 2/100 of 2020 vide F.No.PN.Pr.CC/EST/C&R/Faceless Assessment/2020-21/1185 dated 28/08/2020 and Order of PCIT-I, Thane Vide Order No.THN/PCIT-Thane-1/Jurisdiction/2020-21/123 dated 01/09/2020 and in view of the Pr. Chief Commissioner of Income Tax (CCA), Pune's letter PN/Pr.CC/EST/C&A/100/2020/1428 dated 15/09/2020 and corrigendum order of PCIT-1, Thane vide order no. Thn/PCIT-Thane-1/Jurisdiction/2020-21/2333 date 28/09/2020 and in supersession of all Orders issued hereto in this behalf, I, the undersigned, Additional / Jt. Commissioner of Income Tax, Range-1, Thane hereby :

(2) Authorize that the Income Tax Authorities specified in Column (2) of the Schedule annexed hereto and having their headquarters at Thane in the State of Maharashtra, shall exercise the powers and perform the function Jurisdictional Assessing Officers in respect of such cases or classes of cases specified in the corresponding entries of Column (5) of the said Schedule, of such persons or classes of persons being residents or not ordinarily resident in India as per section 6 of the Income Tax act, 1961 and as specified in



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|  |  |                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <p>(d) Persons being individuals referred to in item (c) of column (6)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <p>or 'H' or 'I' or 'J' or 'K' or 'L' or 'M'; whose return of income shows income/ loss above Rs. 15 Lakh.</p> <p>(d) All cases of persons referred to in corresponding entry in item (c) of column (5) whose names begin with the alphabet 'A' or 'B' or 'C' or 'D' or 'E' or 'F' or 'G' or 'H' or 'I' or 'J' or 'K' or 'L' or 'M';</p> <p>(e) All cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (d) of Column 5 above</p> |
|  |  | 2) Mira- Road and Bhayandar | <p>(e) Persons other than companies and Co-operative Societies deriving income from sources other than income from business or profession or residing within the territorial area mentioned in item (2) of column (4);</p> <p>(f) Persons other than companies and Co-operative Societies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (2) of column (4);</p> | <p>(f) All cases of persons referred to in item (e) of column (5), whose principal source of income is from "Salary" and whose names begin with the alphabet 'A' or 'B' or 'C' or 'D' or 'E' or 'F' or 'G' or 'H' or 'I' or 'J' or 'K' or 'L' or 'M' or 'N' or 'O'; whose return of income shows income/ loss above Rs. 15 Lakh.</p> <p>(g) All cases of persons other than those whose principal source of income is from "Salary", referred to in item (e) of column (5);</p> <p>(h) All cases of persons referred to in corresponding entries in item (f) and (g) of column (5); whose return of income shows income/ loss above Rs. 15 Lakh.</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

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|  |  |  |  | <p>(g) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in item (2) of column (4);</p> <p>(h) Persons being individuals referred to in item (j) of column (6);</p> <p>(i) Persons being co-operative societies (including co-operative banks) situated within the territorial area mentioned in item (2) of column (4);</p> | <p>(i) All cases of persons referred to in item (i) of column (5),</p> <p>(j) All cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (g) of column (5).</p> |
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| SCHEDULE-I                                        |                                       |                            |                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
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| JURISDICTION OF DCIT/ACIT AND AOs OF RANGE, THANE |                                       |                            |                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Sl. No.                                           | Designation of Income Tax Authorities | Head Quarters Stationed at | Territorial Area                                          | Persons or Classes of Persons                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Case of Classes of Cases                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 1                                                 | 2                                     | 3                          | 4                                                         | 5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 6                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 1                                                 | Income Tax Officer, Ward-1(1), Thane  | Thane                      | (a) Thane Municipal Corporation in the district of Thane, | <p>j) Persons referred to in item (e) of column (5) being other than companies and cooperative societies, deriving income from salary and residing within the territorial area mentioned in item (a) and (b) of column (3).</p> <p>k) Persons referred to in item (g) of column (5) being other than companies and cooperative societies, deriving income from business or profession and whose principal place of business in within the territorial area mentioned in item (a) of column (5).</p> <p>l) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or Principal Place of business in the area mentioned in item (b) of Column (3).</p> | <p>(k) All cases of persons referred to in corresponding entry in item (j) of column (5) whose principal source of income is from "Salary" and whose names begin with the alphabet 'A' or 'B' or 'C' or 'D' or 'E' or 'F' or 'G' or 'H' or 'I' or 'J' or 'K' or 'L' 'M' or 'N' or 'O'; whose return of income shows income/ loss below Rs. 15 Lakh.</p> <p>(l) All cases of persons referred to in corresponding entry in item (k) of column (5) other than those whose principal source of income is from "Salary" and whose names begin with the alphabet 'A' or 'B' or 'C' or 'D' or 'E' or 'F' or 'G' or 'H' or 'I' or 'J' or 'K' or 'L' or 'M' ; whose return of income shows income/ loss below Rs. 15 Lakh.</p> <p>(m) All cases of persons referred to in corresponding entry in item (l) of column (5) whose names begin with the alphabet 'A' or 'B' or 'C' or 'D' or 'E' or 'F' or 'G' or 'H' or 'I' or 'J' or 'K' or 'L' or 'M' ; whose return of income shows income/ loss below Rs. 15 Lakh.</p> |

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|  |  |  |  | <p>m) Persons being individuals referred to in item (i) of Column (5).</p> | <p>(n) All cases of persons referred to in corresponding entry in item (l) of column (5) whose names begin with the alphabet 'A' or 'B' or 'C' or 'D' or 'E' or 'F' or 'G' or 'H' or 'I' or 'J' or 'K' or 'L' or 'M' ;</p> <p>(o) All cases of individuals being managing director or director or manager or secretary in the companies referred to in corresponding entry in item (l) of Column 5;</p> |
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| SCHEDULE-I                                        |                                       |                            |                          |                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                               |
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| JURISDICTION OF DCIT/ACIT AND AOs OF RANGE, THANE |                                       |                            |                          |                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                               |
| Sl. No.                                           | Designation of Income Tax Authorities | Head Quarters Stationed at | Territorial Area         | Persons or Classes of Persons                                                                                                                                                                                       | Case of Classes of Cases                                                                                                                                                                                                                                                                                                      |
| 1                                                 | 2                                     | 3                          | 4                        | 5                                                                                                                                                                                                                   | 6                                                                                                                                                                                                                                                                                                                             |
| 1                                                 | Income Tax Officer, Ward-2(1), Thane  | Thane                      | Mira- Road and Bhayandar | (p) Persons other than companies and Co-operative Societies deriving income from sources other than income from business or profession or residing within the territorial area mentioned in item (2) of column (4); | (p) All cases of persons referred to in item (p) of column (5), whose principal source of income is from "Salary" and whose names begin with the alphabet 'A' or 'B' or 'C' or 'D' or 'E' or 'F' or 'G' or 'H' or 'I' or 'J' or 'K' or 'L' or 'M' or 'N' or 'O'; whose return of income shows income/ loss below Rs. 15 Lakh. |

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|  |  |  |  | (q) Persons other than companies and Co-operative Societies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (2) of column (4); | (q) All cases of persons other than those whose principal source of income is from "Salary", referred to in item (q) of column (5);<br>(q) All cases of persons referred to in corresponding entries in item (p) and (q) of column (5); whose return of income shows income/ loss below Rs. 15 Lakh. |
|  |  |  |  | (r) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in item (2) of column (4);          | (s) All cases of persons referred to in item (r) of column (5),<br>(t) All cases of individuals being managing director or director or manager or                                                                                                                                                    |

|  |  |  |  |                                                                                                                                                                                                                                      |                                                                                                 |
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|  |  |  |  | <p>(s) Persons being individuals referred to in item (j) of column (6);</p> <p>(t) Persons being co-operative societies (including co-operative banks) situated within the territorial area mentioned in item (2) of column (4);</p> | <p>secretary in the companies referred to in corresponding entry in item (r) of column (5).</p> |
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| SCHEDULE-I                                        |                                       |                            |                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                              |
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| JURISDICTION OF DCIT/ACIT AND AOs OF RANGE, THANE |                                       |                            |                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                              |
| Sl. No.                                           | Designation of Income Tax Authorities | Head Quarters Stationed at | Territorial Area                                                                                                             | Persons or Classes of Persons                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Case of Classes of Cases                                                                                     |
| 1                                                 | 2                                     | 3                          | 4                                                                                                                            | 5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 6                                                                                                            |
| 1                                                 | Income Tax officer, Ward-1, Palghar   | Palghar                    | (3) Palghar Taluka, Wada Taluka, Vikramgad Taluka, Jawahar Taluka, Dahanu Taluka, Mokhada Taluka, Talasari Taluka of Palghar | <p>(u) Persons other than companies and Co-operative Societies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (3) of column (4);</p> <p>(v) Persons other than companies and Co-operative Societies deriving income from source other than income from business or profession and residing within the territorial area mentioned in item (3) of column (4);</p> <p>(w) Persons being companies Registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in item (3) of column (4);</p> <p>(x) Persons being individuals being managing director or director or manager or secretary in the companies referred to in corresponding referred to in item (c) of column (5);</p> <p>(y) Persons being co-operative societies (including co-operative banks) situated within the territorial area mentioned in item (3) of column (4);</p> | (u) All cases of persons referred to in corresponding entries in item (u) (v) (w) (x) and (y) of column (5); |

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**Explanation:**

For the purpose of this Order

- (i) residing means
- (a) in the case of an individual, place of residence, unless otherwise provided in the notification;
  - (b) in the case of an Hindu Undivided Family, place of residence of the Karta; and
  - (c) in the case of a Firm or an Association of Persons or a Body of Individual or a Local Authority and all other artificial judicial persons other than companies, the place where the head office is located.
- (ii) First name in respect of persons as defined in section 2(31) of the Income-tax Act, 1961 other than individuals/HUFs, for the purpose of this order, is illustrated as under:  
Eg. The Mahalaxmi Printing Press" would come under the alphabet "M".

**(3) This order shall come into force with effect from 13/08/2020**

  
(RAM KUMAR YADAV)

Addl. Commissioner of Income Tax  
Range-1, Thane

Copy Submitted to / Copy to:-

1. The Principal Chief Commissioner of Income Tax, Pune
2. The Director General of Income Tax (Inv.), Pune
3. The Chief Commissioner of Income Tax, Pune.
4. The Chief Commissioner of Income Tax, ReAC, Thane/Nashik.
5. The Principal Commissioner of Income Tax-1, Thane/Nashik.
6. The Principal Commissioner of Income Tax-1/2/3/4, Pune
7. All the CITs / CIT (A) / CIT (Exemption).
8. The Commissioner of Income Tax (I.T. / TPO)
9. The Commissioner of Income Tax (Audit)
10. The Commissioner of Income Tax (CO)
11. The Commissioner of Income Tax (TDS), Pune
12. All the Concerned Jurisdictional AOs & TRO under the Charge of PCIT-1, Thane.
13. Record files / Notice Board of the Office.

  
Addl. CIT, Range-1 Thane ✓