



**OFFICE OF THE
ADDL. COMMISSIONER OF INCOME-TAX, PANVEL RANGE, PANVEL,**
3rd FLOOR, "AAYAKAR BHAWAN", OPP. KHANDA COLONY, PLOT 2 & 2A, SEC-17,
NEW PANVEL 410 206, DIST-RAIGAD
Ph. No.(022) 27482870 FAX NO.27482869.Email ID: panvel.addlciit@incometax.gov.in

No.Pnl/Addl. CIT/Jurisdiction/2020-21/359

Date: 25/09/2020

ORDER

In exercise of the powers conferred by sub-section (1) and (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 22nd October, 2014 of Government Central Board of Direct Taxes, published in the Gazette of India, Extraordinary, Part I, Section 3(ii) [Notification No. 50/2014/F.No. 187/38/2014(ITA.I)] as amended by Notification No. 5.0.2755 (E) dated 13th August, 2020 of Government of India, Central Board of Direct Taxes, published in the Gazette of India, Extraordinary, Part 11, Section 3(ii) vide [Notification No. 63/2020/F.No.187/3/2020-ITA-I], Notification No. 64/2014 F. No. 187/40/2014 (ITA-10 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 as per Pr. CIT-1 Thane's order No. Thn/PCIT Thane-1/Jurisdiction/2020-21/123 dated 01.09.2020, I Sanjay Deshmukh, the Additional Commissioner of Income-tax, Panvel Range, having been authorized so, hereby make the following amendments to the office Order No.PNL/ADDL CIT/Jurisdiction/2014-15/708 dated 15.11.2014 as below:-

It is hereby directed that the officers specified in column (2) of the Schedule, having their headquarters at the places specified in the corresponding entries in column [3] of the said Schedule, shall exercise the powers and perform the function in respect of such cases or classes of cases specified in the corresponding entries in column (6) of the said Schedule or of such persons or classes of persons specified in the corresponding entries in column (5) of the said Schedule, in such territorial areas specified in the corresponding entries in column (4) of the said Schedule.



SCHEDULE

S. No	Designation of Income Tax Authorities	Head quarters	Territorial Area	Persons or classes of persons other than claiming exemption under clauses (21), (22), (22A), (22B), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46 and (47) of section 10, section 11, section 12, section 13A and section 13B of the Income-tax Act, 1961	Cases or classes of cases
1	2	3	4	5	6
1	Dy. / Asst. CIT, Panvel Circle, Panvel	Panvel Maharashtra	In the state of Maharashtra (a) District of Raigad-	(a) Persons other than companies and cooperative societies deriving income from business profession and whose principal place of business or profession is within the territorial area mentioned in item (a) of column 4; (b) Persons other than companies and cooperative societies deriving income from sources other than income from business profession and residing within the territorial area mentioned in item (a) of column 4; (c) Persons being cooperative societies (including Cooperative banks) situated within the territorial area mentioned in item (a) of column 4; (d) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or having its principal place of business in the area mentioned in item (a) of column 4;	(a) All cases of persons referred to in corresponding entries in item (a) & (b) of column 5 and having return income/loss exceeding Rs.15 lakh (c) All cases of persons referred to in corresponding entries in item (c) of column 5 having returned income/loss exceeding Rs.15 lakh (d) All cases of persons being companies referred to in corresponding entries in items (d) of column 5 having returned income/loss exceeding Rs.20 lakh

AO CODE: PNE-C-81-1



				(e) Persons being individuals referred to in item being (e) of column 6;	(e) All cases of Individuals, managing director, director, manager secretary of the companies referred to in the corresponding entry in item (d) above;
2	Income Tax Officer, Ward - 1, Panvel	Panvel, Maharashtra	In the state of Maharashtra - (a) Areas falling within the limits of the Panvel Taluka of Raigad District.	(a) Persons other than companies and cooperative societies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (a) of column 4; (b) Persons other than companies and cooperative societies deriving income from sources other than income from business or profession or salary and residing within the territorial area mentioned in item (a) of column 4; (c) Persons being cooperative societies (including cooperative banks) situated within the territorial area mentioned in item (a) of column 4;	(a) All cases of Persons referred to in corresponding entries in item (a) & (b) of column 5 other than those whose principal source of income is from salary whose names (surname in case of individuals) begins with alphabets "A" to "I" having return income / loss upto 15 lakh. (c) All cases of persons referred to in corresponding entries in item (c) of column 5 whose names begins with alphabets "A" to "I" having returned income/loss upto Rs.15 lakh.

AO CODE: PNE-W-81-1



			In the state of Maharashtra - (a) District of Raigad	(a) Persons other than companies and cooperative societies deriving income from salary and residing within the territorial area mentioned in item (a) of column 4;	(a) All cases of persons referred to in corresponding entries in item (a) of column 5 whose principal source of income is from salary (upto Rs.15 lakh) and whose employer is a company having name starting with alphabets "A" to "I".
			In the state of Maharashtra - (a) Areas falling within the limits of the following Talukas of Raigad District i) Roha ii) Shriwardhan iii) Mhasala	(a) Persons other than companies and cooperative societies deriving income from business profession and whose principal place of business or profession is within the territorial area mentioned in item (a) of column 4; (b) Persons other than companies and cooperative societies deriving income from sources other than income from business or profession or salary and residing within the territorial area mentioned in item (a) of column 4; (c) Persons being cooperative societies (including Cooperative banks) situated within the territorial area mentioned in item (a) of column 4;	(a) All cases of persons referred to in corresponding entries in item (a) & (b) of column 5 other than those whose principal source of income is from salary having return income / loss upto 15 lakh (c) All cases of persons referred to in corresponding entries in item (c) of column 5 having returned income / loss upto 15 lakh
3	Income Tax Officer, Ward - 2, Panvel	Panvel, Maharashtra	In the state of Maharashtra - (a) Areas falling within the	(a) Persons other than companies and cooperative societies deriving income from business profession and whose principal place of business or profession is within the territorial area mentioned in item (a) of column 4;	(a) All cases of persons referred to in corresponding entries in item (a) & (b) of column 5 other than



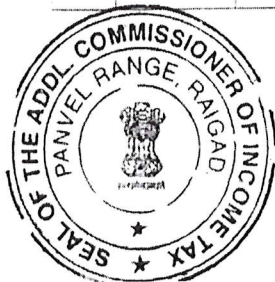
AO CODE: PNE-W-81-2

		limits of the Panvel Taluka of Raigad District.	(b) Persons other than companies and cooperative societies deriving income from sources other than income from business or profession or salary and residing within the territorial area mentioned in item (a) of column 4;	those whose principal source of income is from salary whose names (surname in case of individuals) begins with alphabets "S" to "Z" having returned income / loss upto 15 lakh.
			(c) Persons being cooperative societies (including cooperative banks) situated within the territorial area mentioned in item (a) of column 4;	(c) All cases of persons referred to in corresponding entries in item (c) of column 5 whose names begins with alphabets "S" to "Z" having returned income / loss upto 15 lakh
		In the state of Maharashtra - (a) District of Raigad	(a) Persons other than companies and cooperative societies deriving income from salary and residing within the territorial area mentioned in item (a) of column 4;	(a) All cases of persons referred to in corresponding entries in item (a) of column 5 whose principal source of income is from salary (upto Rs.15 lakh) and whose employer is a company having name starting with alphabets "J" to "S".
		In the state of Maharashtra - (a) Areas falling within	(a) Persons other than companies and cooperative societies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (a) of column 4;	(a) All cases of persons referred to in corresponding entries in item (a) & (b) of column 5



			the limits of the following Talukas of Raigad District i) Mahad ii) Poladpur	(b) Persons other than companies and cooperative societies deriving income from sources other than income from business or profession or salary and residing within the territorial area mentioned in item (a) of column 4; (c) Persons being cooperative societies (including cooperative banks) situated within the territorial area mentioned in item (a) of column 4;	other than those whose principal source of income is from salary and having returned income / loss upto Rs.15 lakh c) All cases of persons referred to in corresponding entries in item (c) of column 5 having returned income / loss upto 15 lakh
4	Income Tax Officer, Ward - 3, Panvel	Panvel, Maharashtra	In the state of Maharashtra - (a) Areas falling within the limits of the following Talukas of Raigad District i) Uran ii) Alibag iii) Murud	(a) Persons other than companies and cooperative societies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (a) of column 4; (b) Persons other than companies and cooperative societies deriving income from sources other than income from business or professional or salary and residing within the territorial area mentioned in item (a) of column 4; (c) Persons being cooperative societies (including cooperative banks) situated within the territorial area mentioned in item (a) of column 4;	(a) All cases of persons referred to in corresponding entries in item (a) & (b) of column 5 other than those whose principal source of income is from salary having returned income / loss upto 15 lakh (c) All cases of persons referred to in corresponding entries in item (c) of column 5 having returned income / loss upto Rs.15 lakh

AO CODE: PNE-W-81-3



			In the state of Maharashtra - (a) District of Raigad	(a) Persons other than companies and cooperative societies deriving income from salary and residing within the territorial area mentioned in item (a) of column 4;	(a) All cases of persons referred to in corresponding entries in item (a) of column 5 whose principal source of income is from salary and whose employer is Educational Institutes.
			In the state of Maharashtra - (a) District of Raigad	(a) Persons being companies and cooperative societies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or having its principal place of business in the area mentioned in item (a) of column 4;	(a) All cases of persons being companies referred to in corresponding entries in items (c) of column 5 having returned income / loss upto Rs.20 lakh
5	Income Tax Officer, Ward - 4, Panvel	Panvel, Maharashtra	In the state of Maharashtra - (a) Areas falling within the limits of the following Talukas of Raigad District i) Karjat ii) Khalapur iii) Pen iv) Pali v) Tala vi) Sudhagad	(a) Persons other than companies and cooperative societies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (a) of column 4; (b) Persons other than companies and cooperative societies deriving income from sources other than income business or profession or salary and residing within the territorial area mentioned in item (a) of column 4; (c) Persons being cooperative societies (including cooperative banks) situated within the territorial area mentioned in item (a) of column 4;	(a) All cases of persons referred to in corresponding entries in item (a) & (b) of column 5 (having returned income / loss upto Rs.15 lakh) other than those whose principal source of income is from salary (c) All cases of persons referred to in corresponding entries in item (c) of column 5 having

AO CODE: PNE-W-81-4

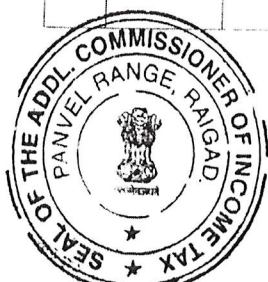


					returned income / loss upto Rs.15 lakh
			In the state of Maharashtra - (a) District of Raigad	(a) Persons other than companies and cooperative societies deriving income from salary and residing within the territorial area mentioned in item (a) of column 4;	(a) All cases of persons referred to in corresponding entries in item (a) of column 5 whose principal source of income is from salary and whose employee is Government, Local bodies, Corporation, Banks.
6	Income Tax Officer, Ward - 5, Panvel	Panvel, Maharashtra	In the state of Maharashtra - (a) Areas falling within the limits of the Panvel Taluka of Raigad District.	(a) Persons other than companies and cooperative societies deriving income from business profession and whose principal place of business or profession is within the territorial area mentioned in item (a) of column 4; b) Persons other than companies and cooperative societies deriving income from sources other than income from business profession or salary and residing within the territorial area mentioned in item (a) of column 4;	(a) All cases of persons referred to in corresponding entries in item (a) & (b) of column 5 (having returned income/loss upto Rs.15 lakh) other than those whose principal source of income is from salary whose names (surname in case of individuals) begins with alphabets "J" to "R". (c) All cases of persons referred to in corresponding entries in item (c) of column 5
				(c) Persons being cooperative societies (including cooperative banks) situated within the territorial area mentioned in item (a) of column 4;	

AO CODE: PNE-W-81-5



					whose names begins with alphabets "J" to "R".
			In the state of Maharashtra - (a) District of Raigad	(a) Persons other than companies and cooperative societies deriving income from salary and residing within the territorial area mentioned in item (a) of column 4;	(a) All cases of persons referred to in corresponding entries in item (a) of column 5 whose principal source of income is from salary (upto Rs.15 lakh) and whose employer is a company having name starting with alphabets "T" to "Z".
			In the state of Maharashtra - (a) Areas falling within the limits of the Mangao n Taluka of Raigad District	(a) Persons other than companies and cooperative societies deriving income from business profession and whose principal place of business or profession is within the territorial area mentioned in item (a) of column 4; (b) Persons other than companies and cooperative societies deriving income from sources other than income from business or profession or salary and residing within the territorial area mentioned in item (a) of column 4; (c) Persons being cooperative societies (including cooperative banks) situated within the territorial area mentioned in item (a) of column 4;	(a) All cases of persons referred to in corresponding entries in item (a) & (b) of column 5 (having returned income/loss upto Rs.15 lakh) other than those whose principal source of income is from salary. (c) All cases of persons referred to in corresponding entries in item (c) of column 5 having returned income / loss upto Rs.15 lakh



Explanation

For the purpose of this order -

(i) "residing" means-

a) In the case of a company, the place where the registered office of the company is located.

(ii) First name in respect of persons as defined in Section 2(31) of Income Tax Act, 1961 other than individuals/HUFs, for the purpose of this order, is illustrated as under:

Eg. "Mahalaxmi Printing Press" would come under the alphabet "M".

(iii) In cases of companies whose name begins with any of the numerical (hereinafter "numeric companies") the Dy./Asstt. Commissioner of Income Tax or Income tax officer who exercise the powers and perform the functions in respect of companies whose name begins with the alphabets which is same as that of the first alphabets of the numeric companies in words, shall exercise the powers and perform the functions in respect of those numeric companies.

(iv) The return of income referred to above means:

a) Where the assessments of only one assessment year is pending as on 01/04/2020 the return of the said assessment year.

b) Where the assessment of more than one assessment year is pending on 01/04/2020, the Return having the highest total income/loss among the returns of the pending years.

c) Where no assessment is pending as on **01/04/2020**, the Return of the latest assessment year for which assessment has been made.

(v) (a) The word 'total income' shall imply the total income of the relevant assessment year before allowing set off of the brought forward loss, unabsorbed allowances and reliefs of earlier years and the words "total loss" shall imply to the relevant assessment year and but not including the brought forward loss or the unabsorbed depreciation and unabsorbed investment allowance or other unabsorbed allowances and reliefs of earlier years.

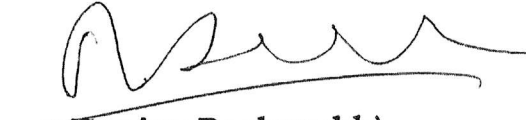


(b) If there is a change in the constitution of the firm, within the meaning of sub section (1) of section 137 of the Act, the AO having jurisdiction over the case before the aforesaid changes will continue to have jurisdiction over it.

(c) The word "persons" shall have the same meaning as assigned to it in sub section 31 of section 2 of the Income Tax Act, 1961.

02. **This notification shall come into force with effect from 13/08/2020.**




(Sanjay Deshmukh)

Addl. Commissioner of Income tax,
Panvel Range, Panvel, Raigad

Copy submitted to / Copy to:

1. The Principal Chief Commissioner of Income Tax, Pune.
2. The Chief Commissioner of Income Tax, Pune
3. The Director General of Income Tax (Inv.), Pune.
4. The Pr. Commissioner of Income Tax-1 Thane.
5. All Officers in Panvel Range, Panvel.
6. All Bar Association/CA Association in Panvel
7. The Notice Board.

Addl. Commissioner of Income tax,
Panvel Range, Panvel, Raigad