



GOVERNMENT OF INDIA
INCOME TAX DEPARTMENT
OFFICE OF THE ADDL.COMMISSIONER OF INCOME TAX, CORP.RANGE-2, KOCHI
C.R.Building, I.S.Press Road, Kochi-682018

F.No.:CR-2/CHN/Tech/Juris/2024-25

26/07/2024

ORDER UNDER SECTION 120 OF THE INCOME TAX ACT, 1961

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 of India, Central Board of Direct Taxes, published in the Gazette of India, Extraordinary, Part-II, Section 3(ii) dated 22nd October, 2014 [Notification No. 50/2014/F/No. 187/38/2017(ITA.I)], Notification No. 64/2014 F. No. 187/40/2014 (ITA-I) dated 13.11.2014; and subsequent order of the PCIT, Kochi-1 vide order no. F.No.:PCIT1/CHN/Tech/Juris/2024-25 dated 22/07/2024, I, the Additional / Joint Commissioner of Income-tax, Corporate Range-2, Kochi, having been authorized so, hereby make the following amendments in jurisdiction, superseding earlier order passed on 21.09.2020 and the corrigendum dated 25/09/2020 thereto.

SCHEDULE

Sl no	Designation of Income Tax Authority	Headquarters	Territorial Area	Persons or Class of Persons	Cases or class of cases
1	CORPORATE CIR 2(1) KOCHI KRL/C/18/1	KOCHI	In the State of Kerala i. All Taluks of Ernakulam District. ii. All Taluks of the Revenue District of Idukki except Peerumedu Taluk. and (iii) The Union Territory of Lakshadweep	(i) Resident companies registered under the Companies Act 2013 or Companies Act 1956 having its registered office in the area mentioned in col 4 having returned Income/Loss as on 1st April of every year is Rs.20 lakhs or more, (ii) Persons who are the directors with Substantial interest in the companies mentioned in (a) above.	(a) All cases of companies referred to in corresponding entries in item (i) of Col. (5) whose name begin with the English Alphabet letters "N" to "Z" and whose returned total income/loss as per the latest filed return of Income is Rs. 20 lakhs or more as on 1 st April of every Year. (b) Directors of companies mentioned in (a) above.

2	CORPORATE WARD 2(1), KOCHI KRL/W/18/1	KOCHI	In the State of Kerala i. All Taluks of Ernakulam District. ii. All Taluks of the Revenue District of Idukki except Peerumedu Taluk. And iii. The Union territory of Lakshadweep	(i) Resident companies registered under the Companies Act 2013 or Companies Act 1956 having its registered office in the area mentioned in col 4. (ii) Persons who are the directors with substantial interest in the companies mentioned in (a) above (iii) All persons Other than:- (a) Cases of persons being companies registered under the Companies Act, 2013 or under the Companies Act 1956 and having registered office within the territorial area mentioned in Col. 4. (b) Persons who are Directors of companies mentioned against item (a) having substantial interest as referred to in clause (b) of Explanation 3 to sub-clause (e) of clause of (22) of section 2 of the Income Tax Act,1961. (c) Persons claiming or applying for Exemption under clause (21), (22), (22A), (22b), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA) (24), (46), (47) of section 10, section 11, section 12, section 13A and section 13B of the Income Tax Act, 1961. (d) Persons being non-resident having jurisdiction assigned to International Taxation.	(a) All cases of companies referred to in corresponding entries in item (i) of Col. (5) whose name begin with the English Alphabet letters "N" or "R" or "S" or "Z" and whose returned income/Loss as on 1 st April of every year is less than 20 lakhs, and excluding cases assigned to other Income Tax Authorities. (b) Directors of companies mentioned in (a) above. (c) Cases of the person referred to entries in item (iii) of Col. 5 whose name begin with the English Alphabet letters "S" to "Z" having earned income other than salary/pension and returned total income/loss as on 1st April of every year is less than Rs. 20 Lakhs and whose place of residence/ place of employment is situated within the territorial area of Kanayannoor Taluk of Ernakulam District, in the State of Kerala excluding cases assigned to other Income Tax Authorities
3	CORPORATE WARD 2(3), KOCHI KRL/W/18/3	KOCHI	In the State of Kerala i. All Taluks of Ernakulam District. ii. All Taluks of the Revenue District of Idukki except Peerumedu Taluk. and (iii) The Union Territory of Lakshadweep	(i) Resident companies registered under the Companies Act 2013 or Companies Act 1956 having its registered office in the area mentioned in col 4. (ii) Persons who are the directors with substantial interest in the companies mentioned in (i) above (iii) All persons other than:- (a) Cases of persons being companies registered under the Companies Act, 2013 or under the Companies Act 1956 and having registered office within the territorial area mentioned in Col. 4. (b) Persons who are Directors of companies mentioned against item (a) having substantial interest as referred to in clause (b) of Explanation 3 to sub-clause (e) of clause of (22)	(a) All cases of the persons referred to entries in (i) of col. (5) whose name begin with the English Alphabet letters "O" or "P" or "Q" or "T" and having returned total income/loss as on 1st April of every year is less than Rs.20 lakh. (b) Directors of companies mentioned in (a) above. (c) Cases of the person referred to entries in item (iii) of Col. 5 whose name begin with the English Alphabet letters "L" to "R" having earned income other than salary/pension and returned total income/loss as on 1st April of every year is less than Rs. 20 Lakhs and whose place of residence/ place of employment is situated within the territorial area of Kanayannoor Taluk of Ernakulam District, in

				<p>of section 2 of the Income Tax Act,1961.</p> <p>(c) Persons claiming or applying for Exemption under clause (21),(22),(22A),(22b), (23),(23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46), (47) of section 10, section 11, section 12, section 13A and section 13B of the Income Tax Act,1961.</p> <p>(d) Persons being non-resident having jurisdiction assigned to International Taxation.</p>	<p><i>the State of Kerala excluding cases assigned to other Income Tax Authorities.</i></p>
4	<p>CORPORATE WARD 2(5), KOCHI</p> <p>KRL/W/18/5</p>	Kochi	<p>In the State of Kerala</p> <p>i. All Taluks of Ernakulam District.</p> <p>ii. All Taluks of the Revenue District of Idukki except Peerumedu Taluk. and</p> <p>(iii) The Union Territory of Lakshadweep</p>	<p>(i) Resident companies registered under the Companies Act 2013 or Companies Act 1956 having its registered office in the area mentioned in col 4 and whose name begin with the English Alphabet letters "U" to "Y" having returned Income/Loss as on 1st April of every year is less than 20 lakhs, and excluding cases assigned to other Income Tax authorities;</p> <p>(ii) Persons who are the directors with substantial interest in the companies mentioned in (i) above</p> <p>(iii) All persons other than :-</p> <p>(a) Cases of persons being companies registered under the Companies Act, 2013 or under the Companies Act 1956 and having registered office within the territorial area mentioned in Col. 4.</p>	<p>(a) All cases of the persons referred to entries in item (i) of col. (5) whose name begin with the English Alphabet letters "U" to "Y" and having returned total income/loss as on 1st April of every year is less than 20 lakh.</p> <p>(b) Directors of companies mentioned in (a) above.</p> <p>(c) All cases of the person referred to entries in item (iii) of Col. 5 whose name begin with the English Alphabet letters "J" to "Q" who are deriving income from sources other than business or profession and having income from salary/pension and having returned total income/loss as on 1st April of every year is less than Rs.20 Lakhs and whose place of residence/ place of employment is situated within the territorial area of Kanayannoor Taluk of Ernakulam District, in the State of Kerala excluding cases assigned to other Income Tax Authorities.</p>

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				<p>(b) Persons who are Directors of companies mentioned against item (a) having substantial interest as referred to in clause (b) of Explanation 3 to sub-clause (e) of clause of (22) of section 2 of the Income Tax Act,1961.</p> <p>(c) Persons claiming or applying for Exemption under clause (21),(22),(22A),(22b), (23),(23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46), (47) of section 10, section 11, section 12, section 13A and section 13B of the Income Tax Act,1961.</p> <p>(d) Persons being non-resident having jurisdiction assigned to International Taxation.</p>	<p>(d) Cases of the person referred to entries in item (iii) of Col. 5 whose name begin with the English Alphabet letter "K" having earned income other than salary/pension and returned total income/loss as on 1st April of every year is less than Rs. 20 Lakhs and whose place of residence/ place of employment is situated within the territorial area of Kanayannoor Taluk of Ernakulam District, in the State of Kerala excluding cases assigned to other Income Tax Authorities</p>
5	NON CORPORATE WARD 2(4) & TPS, KOCHI KRL/W/18/91	Kochi	In the State of Kerala (a) Kochi Taluk of Ernakulam District (b) The Union Territory of Lakshadweep	<p>All persons other than:-</p> <p>(a) Cases of persons being companies registered under the Companies Act, 2013 or under the Companies Act 1956 and having registered office within the territorial area mentioned in Col. 4.</p> <p>(b) Persons who are Directors of companies mentioned against item (a) having substantial interest as referred to in clause (b) of Explanation 3 to sub-clause (e) of clause of (22) of section 2 of the Income Tax Act,1961</p> <p>(c) Persons claiming or applying for Exemption under clause (21),(22),(22A),(22b), (23),(23A), (23AAA),(23B),(23C),(23F),(23FA), (24), (46), (47) of section 10, section 11, section 12, section 13A and section 13B of the Income Tax Act,1961.</p> <p>(d) Persons being non-resident having jurisdiction assigned to International Taxation.</p>	<p>(a) All cases of persons referred to in corresponding entries in Col. (5) whose name begin with the English Alphabet letters "A" to "Z" and whose returned total income/loss as per the latest filed return of Income is Rs. 20 lakhs or more as on 1st April of every Year.</p> <p>(b) All cases of the persons referred to entries in col. (5) whose name begin with the English Alphabet letters "A" to "O" and having returned total income/loss as on 1st April of every year is below Rs.20 Lakhs.</p>

<p>6 NON CORPORATE WARD 2(5), KOCHI</p> <p>KRL/W/18/92</p>	<p>Kochi</p>	<p>In the State of Kerala (a) Kochi Taluk of Ernakulam District (b) Kanayannur Taluk of Ernakulam District (c) The Union Territory of Lakshadweep</p>	<p>(i) All persons within the territorial area of Kochi Taluk of Ernakulam District in the state of Kerala and the Union Territory of Lakshadweep, Other than:- (a) Cases of persons being companies registered under the Companies Act, 2013 or under the Companies Act 1956 and having registered office within the territorial area mentioned in Col. 4. (b) Persons who are Directors of companies mentioned against item (a) having substantial interest as referred to in clause (b) of Explanation 3 to sub-clause (e) of clause of (22) of section 2 of the Income Tax Act, 1961. (c) Persons claiming or applying for Exemption under clause (21), (22), (22A), (22b), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46), (47) of section 10, section 11, section 12, section 13A and section 13B of the Income Tax Act, 1961. (d) Persons being non-resident having jurisdictions assigned to International Taxation (ii) All persons referred to entries in item (b) of Col. 6 being resident non corporate assessee who are deriving income from sources other than business or profession and having income from salary/pension and whose place of residence/place of employment is situated within the territorial area of Kanayannoor Taluk of Ernakulam Districts, in the state of Kerala, excluding cases assigned to other Income Tax Authorities.</p>	<p>(a) All cases of the persons referred to entries in item (i) of col.(5) whose name begin with the English Alphabet letters "P" to "Z" and having returned total income/loss as on 1st April of every year is less than Rs. 20 Lakhs. (b) All cases of the person referred to entries in item (ii) of Col. 5 whose name begin with the English Alphabet letters "A" to "I" & "R" to "Z" and having returned total income/loss as on 1st April of every year is less than Rs. 20 Lakhs (c) All cases (i) Employees of BPCL, Kochi and Hindustan Organic Ltd, Kochi (ii) Judges of High Court of Kerala and (iii) Employees of Income Tax Department falling within the Revenue Taluks of Kochi and Kanayannur of Ernakulam.</p>
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This order shall come into force from 26.07.2024.



Addl./Joint Commissioner of Income Tax, Corporate Range-2,
Kochi