



**GOVERNMENT OF INDIA
INCOMETAX DEPARTMENT**

**OFFICE OF THE ADDL. COMMISSIONER OF INCOME TAX, KOTTAYAM RANGE, KOTTAYAM
PUBLIC LIBRARY BUILDING, SHASTRI ROAD, KOTTAYAM-686001**

F.No. KTM Range/CHN/Juris/2020-21

21/09/2020

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.D)], 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. PCIT-1/CHN/Tech/Juris/2020-21 dated 21/09/2020, I, the Additional / Joint Commissioner of Income-tax, Kottayam Range, Kottayam, having been authorized so, hereby make the following amendments in Jurisdiction, superseding earlier order passed w.e.f 13.08.2020.

New entries at Sl. No. (1) to (6) of Column (1) with the number and words as per Schedule below are ~~inserted~~/substituted/~~deleted~~.

SCHEDULE

Sl no	Designation of Income tax Authority	Headquarters	Territorial Area	Persons or Class of Persons	Cases or class of cases
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<p>1</p>	<p>CIRCLE & TPS, KOTTAYAM</p> <p>KRL/C/61/1</p>	<p>KOTTAYAM</p>	<p>In the State of Kerala Revenue District of Kottayam (excluding revenue Taluk of Changanacherry), and Peerumedu Taluk of Idukki Revenue District</p>	<p>(i) 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 col 4.</p> <p>(ii) 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 jurisdictions assigned to International Taxation.</p>	<p>All cases of the persons referred to entries in col. (5) whose name begin with the English Alphabet letters "A" to "Z" and having returned total income/loss as on 1st April of every year shows total income or loss of Rs.20 lakhs and above.</p>
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2	<p>WARD-1, KOTTAYAM</p> <p>KRL/W/61/1</p>	KOTTAYAM	<p>In the state of Kerala (a) Revenue District of Kottayam (excluding revenue Taluk of Changanacherry), and Peerumedu Taluk of Idukki Revenue District</p>	<p>(i) 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 col 4.</p> <p>(ii) 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 jurisdictions assigned to International Taxation.</p>	<p>All cases of the persons referred to entries in col. (5) whose name begin with the English Alphabet letters "A" to "Z" and having returned total income/loss as on 1st April of every year shows total income or loss of below Rs.20 lakhs.</p>
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<p>3</p>	<p>WARD-1& TPS, THIRUVALLA/ KRL/W/61/92</p>	<p>THIRUVALLA</p>	<p>In the state of Kerala (a) Areas coming under the territorial jurisdiction of Revenue District of Pathanamthitta (excluding revenue Taluk of Adoor), (b) Territorial Jurisdiction of Chengannur and Mavelikara Taluk of Revenue District of Alapuzha (c) Territorial jurisdiction of Changanacherry Taluk of Revenue District of Kottayam</p>	<p>(i) 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 col 4. (ii) 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 jurisdictions assigned to International Taxation.</p>	<p>(a)All cases of companies 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 20 lakhs or more as on 1st April of every Year. (b) All cases of the persons referred to entries in col. (5) whose name begin with the English Alphabet letters "A" or "B" or "C" or "G" and having returned total income/loss as on 1st April of every year is below Rs. 20 Lakhs.</p>
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4	<p>WARD-2, THIRUVALLA/</p> <p>KRL/W/61/94</p>	THIRUVALLA	<p>In the state of Kerala</p> <p>(a) Areas coming under the territorial jurisdiction of Revenue District of Pathanamthitta (excluding revenue Taluk of Adoor),</p> <p>(b) Territorial Jurisdiction of Chengannur and Mavelikara Taluk of Revenue District of Alapuzha</p> <p>(c) Territorial jurisdiction of Changanacherry Taluk of Revenue District of Kottayam</p>	<p>(i) 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 col 4.</p> <p>(ii) 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 jurisdictions assigned to International Taxation.</p>	<p>(a) All cases of the persons referred to entries in col. (5) whose name begin with the English Alphabet letters "D" to "F" and "H" to "Z" and having returned total income/loss as on 1st April of every year is below Rs. 20 Lakhs.</p>
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<p>5</p>	<p>WARD-1 & TPS, ALAPPUZHA</p> <p>KRL/W/61/91</p>	<p>ALAPPUZHA</p>	<p>In the State of Kerala (a) Areas coming under the territorial jurisdiction of Revenue District of Alappuzha (excluding revenue Taluks of Chengannur and Mavelikara), (b) Karunagappally Taluk of Kollam Revenue District</p>	<p>(i) 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 col 4. (ii) 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 jurisdictions assigned to International Taxation.</p>	<p>(a)All cases of companies 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 20 lakhs or more as on 1st April of every Year. (b) All cases of the persons referred to entries in col. (5) whose name begin with the English Alphabet letters "A" to "F" and having returned total income/loss as on 1st April of every year is below Rs. 20 Lakhs.</p>
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6	WARD-2, ALAPPUZHA/ KRL/W/61/93	ALAPPUZHA	In the State of Kerala (a) Areas coming under the territorial jurisdiction of Revenue District of Alappuzha (excluding revenue Taluks of Chengannur and Mavelikara), (b) Karunagappally Taluk of Kollam Revenue District	(i) 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 col 4. (ii) 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 jurisdictions assigned to International Taxation.	(a) All cases of the persons referred to entries in col. (5) whose name begin with the English Alphabet letters "G" to "Z" and having returned total income/loss as on 1st April of every year is below Rs. 20 Lakhs.
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This order shall come into force from 13/08/2020.

**Addl. Commissioner of Income Tax,
Kottayam Range, Kottayam**