



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

F.No.:CR-1/CHN/Tech/Juris/2024-25

26/07/20

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-1, Kochi, having been authorized so, hereby make the following amendments in Jurisdiction, superseding earlier order passed on 21.09.2020.

SCHEDULE

Sl. no	Designation of Income tax Authority/ AO CODE	Headquarters	Territorial Area	Persons or Class of Persons	Cases or class of cases
1	DCIT CORPORATE CIR1(1), KOCHI KRL/C/10/1	Kochi	In the State of Kerala i. All Taluks of Ernakulam District.	(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,	(a)All cases of companies referred to in corresponding entries in item (i) of Col. (5) whose name begin with the English Alphabet letters "A" to "M"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.

			<p>ii. All Taluks of the Revenue District of Idukki except Peerumedu Taluk. and The Union Territory of Lakshadweep</p>	<p>(ii) Persons who are the directors with substantial interest in the companies mentioned in (a) above. (iii) All persons within the territorial area of Kanayannur Taluk of Ernakulam District in the State of Kerala, 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 of Kanayannur Taluk of Ernakulam District in the State of Kerala. (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>(b) Directors of companies mentioned in (a) above. (c) All cases of the persons referred to entries in item(iii) of 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 is Rs.20 Lakhs and above.</p>
2	<p>CORPORATE WARD 1(1), KOCHI KRL/W/10/1</p>	Kochi	<p>In the State of Kerala i. All Taluks of Ernakulam District. ii. All Taluks of the Revenue District of Idukki except Peerumedu Taluk. and The Union Territory of Lakshadweep</p>	<p>(i) All 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. (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</p>	<p>(a) All cases of companies referred to in corresponding entries in item (i) of Col. (5) whose name begin with the English Alphabet letters "A" to "M" and whose returned Income/Loss as on 1st 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 Alphabets letters from "G" to "J" having returned total income/loss as on 1st</p>

				<p>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><i>April of every year is less than Rs. 20 Lakhs.</i></p>
3	<p>NON CORP-WARD 1(1), KOCHI</p> <p>KRL/W/10/91</p>	Kochi	<p>In the State of Kerala (a) Kanayannur Taluk of Ernakulam Distirict</p>	<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><i>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 less than Rs. 20 lakh.</i></p>

4	WARD-1&TPS, ALUVA KRL/W/10/92	Aluva	In the State of Kerala (a)Paravur, Aluva, Muvattupuzha, Kunnathunadu and Kothamangalam Taluks of Ernakulam District (b)All Taluks of the Revenue District of Idukki except Peerumedu Taluk.	(i) 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, section13A and section13B 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 item (i) of 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 is Rs.20 Lakhs and above. (b) All cases of the persons within the territorial area of Paravur, Aluva and Kunnathunadu Taluks of Ernakulam Districts referred to col. (5) whose name begin with the English Alphabet letters "A" to "G" and having returned total income/loss as on 1st April of every year is below Rs. 20 Lakhs.
5	WARD-2,ALUVA KRL/W/10/94	Aluva	In the State of Kerala (a)Paravur, Aluva & Kunnathunadu Taluks of Ernakulam District	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.	All cases of the persons referred to entries in col. (5) whose name begin with the English Alphabet letters "H" to "Z" and having returned total income/loss as on 1st April of every year is below Rs. 20 Lakhs.

6	WARD-1&TPS, THODUPUZHA KRL/W/10/93	THODUPUZHA	In the State of Kerala (a) Kothamangalam & Muvattupuzha Taluks of Ernakulam District and all Taluks of the Revenue District of Idukki except Peerumedu Taluk .	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,section11,section12,section13Aandsection13B of the Income Tax Act,1961. (d) Persons being non-resident having jurisdictions assigned to International Taxation	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 on1 st April of every year is below Rs.20 Lakhs.
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This order shall come into force from 26.07.2024.



Adl./Joint Commissioner of Income Tax, CorporateRange-1,
Kochi

