



भारत सरकार GOVERNMENT OF INDIA
आयकर विभाग INCOME TAX DEPARTMENT
प्रधान आयकर आयुक्त -1 कार्यालय, कोच्ची
OFFICE OF THE PRINCIPAL COMMISSIONER OF INCOME TAX -I, KOCHI
C.R. Building, I.S. Press Road, Kochi- 682018

F.No.:PCIT1/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 Principal Chief Commissioner of Income Tax(CCA) vide F.No. CC-CHN/Cadre Restructuring/2014-15 dated 13/11/2014 allocating special Ranges including Special Ranges under the jurisdiction of Pr.CIT/CIT,I, the Principal Commissioner of Income Tax, Kochi-1, having been authorized so, vide notification No.62 S.O.2755 (E) dated 13th August, 2020 of ITA-1, hereby, make the following amendments in the office order in F.No. PCIT1/CHN/Tech/Juris/2020-21 dated 21/09/2020 of the Pr.Commissioner of Income Tax, Kochi-1, superseding the earlier order passed on 21.09.2020 and the corrigendum dated 22/11/2021 thereto.

SCHEDULE

Sl no	Designation of Income tax Authority	Headquarters	Territorial Area	Persons or Class of Persons	Cases or class of cases
1	CORPORATE RANGE-1, KOCHI.	KOCHI	In the state of Kerala: (a) All Taluks of Ernakulam District (b) All Taluks of the Revenue District of Idukki except Peerumedu Taluk (c) 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 Companies mentioned in (i) 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 "A" to "M". (b) Directors of companies mentioned in (a) above.

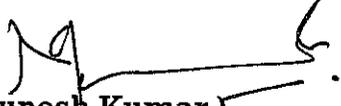
				<p>(iii) All persons Other than:-</p> <p>(a) Cases of persons being companies registered under the Companies Act, 2013 or under the Companies Act 1956 and having registered office within the territorial area mentioned in Col. 4.</p> <p>(b) Persons who are Directors of companies mentioned against item (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>(iv) All persons within the territorial area of Kanayannoor Taluk of Ernakulam District in the State of Kerala, 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 of Kanayannoor Taluk of Ernakulam District in the State of Kerala.</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</p>	<p>(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", having returned Total income/loss of Rs.20 lakh and above as on 1st April of every year and whose residence/office is within the territorial area of Kanayannoor Taluk of Ernakulam District in the State of Kerala AND the cases whose name begin with the English alphabet letters "A" to "J", having returned Total income/loss of less than Rs.20 lakh as on 1st April of every year and whose residence/office is within the territorial area of Kanayannoor Taluk of Ernakulam District in the State of Kerala.</p> <p>(d) 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 whose residence/office is within the territorial area of Paravur Aluva, Muvattupuzha, Kothamangalam & Kunnathunadu Taluk of Ernakulam District and All Taluks of the Revenue District of Idukki except Peerumedu Taluk in the State of Kerala.</p> <p>(e) All cases specifically assigned u/s 120 or 127 of the Income Tax Act, 1961.</p>
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				Act,1961. (d) Persons being non-resident having jurisdictions assigned to International Taxation.	
2	CORPORATE RANGE-2, KOCHI.	KOCHI	In the State of Kerala (a) All Taluks of Revenue District of Ernakulam. (b) All Taluks of Revenue District of Idukki except Peerumedu Taluk. (c) 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 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) 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. (iv) 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 Kanayannoor Taluk of Ernakulam District in	(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". (b) Directors of companies mentioned in (a) above. (c) All cases of the persons who are salary/ pension earners whose place of residence or place of work/employment fall within the revenue Taluks of Kochi and Kanayannur including Willingdon Island. (d) All cases of employees of Kochi Refineries Ltd. (BPCL) and Hindustan Organic Ltd. situated in the revenue Taluk of Kunnathunad and their branches in Ernakulam District. (e) Cases of all persons referred to entries in item(iii) of col.(5) falling in the Revenue Taluks of Kanayannur, Kochi and Willingdon Island AND the cases whose name begin with the English alphabet letters "K" to "Z", having returned Total income/loss of less than Rs.20 lakh as on 1 st April of every year and whose residence/office is within the territorial area of Kanayannoor Taluk of Ernakulam District in the State of Kerala. (f) All cases specifically assigned u/s 120 or 127 of the Income Tax Act, 1961.

				<p>the State of Kerala.</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>	
3	KOTTAYAM RANGE, KOTTAYAM	KOTTAYAM	<p>In the state of Kerala</p> <p>(a) Revenue District of Kottayam ,</p> <p>(b) Peerumedu Taluk of Idukki Revenue District</p> <p>(c) Revenue District of Pathanamthitta (excluding revenue Taluk of Adoor)</p> <p>(d) Revenue District of Alapuzha</p> <p>(e) Karunagappally Taluk of Kollam Revenue District.</p>	<p>All persons Other than:-</p> <p>(a) 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>(b)Persons being non-resident having jurisdictions assigned to International Taxation</p>	<p>(a) 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>(b) Persons other than companies deriving income from sources other than income from business or profession and residing or employed within the territorial area mentioned in Col 4.</p> <p>(c) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in col 4.</p>

4	TAX RECOVERY OFFICER	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 And The Union Territory of Lakshadweep</p> <p>(iii) All Taluks of the Revenue District of Kottayam</p> <p>(iv) All Taluks of the Revenue District of Pathanamthitta (excluding revenue Taluk of Adoor),</p> <p>(v) Areas coming under the territorial jurisdiction of Revenue District of Alappuzha and Karunagappally Taluk of Kollam Revenue District</p>	<p>Persons referred to in Col. (6) who is coming under the Jurisdiction of Principal Commissioner of Income Tax, Kochi-1.</p>	<p>(a) All cases of persons referred to in Col. (5) in whose case a certificate is drawn u/s 222 of the Income Tax Act, 1961.</p> <p>(b) All cases of person in whose case a certificate/copy of certificate u/s 222 of the Income Tax Act, 1961 as the case may be, is received on transfer u/s 223(2) of the Income Tax Act, 1961 from other Tax Recovery Officer.</p>
			<p>a. Entire state of Kerala</p> <p>b. Entire Union Territory of Lakshadweep and Minicoy Islands</p> <p>c. In the Union Territory of Pondicherry- Mahe which is situated inside Kerala</p>	<p>Persons referred to in column 6 who is coming under the jurisdiction of Pr.Commissioner of Income Tax(TDS),Kochi.</p>	<p>a. All cases of persons referred to in column 5 in whose case a certificate is drawn u/s.222 of the Income Tax Act 1961</p> <p>b. All cases of persons in whose cases a certificate/copy of certificate u/s.222 of the Income Tax Act 1961, as the case may be, is received on transfer u/s.223(2) of the Act from other Tax Recovery Officers.</p>

This order shall come into force with effect from 26.07.2024.


 (Munesh Kumar)
 Pr. Commissioner of Income-Tax
 Kochi-1.

