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GOVERNMENT OF INDIA
INCOMETAX DEPARTMENT
COMMISSIONER OF INCOME TAX (EXEMPTION), KOCHI
CENTRAL REVENUE BUILDING, L.S.PRESS ROAD, KOCHI - 682 018.

No.CIT/EXEMPTION/Juris./2014-15

Dated 09/01/2015.

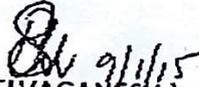
Subject: Assignment of jurisdiction among the Assessing Officers under the Commissioner of Income Tax (Exemption), Kochi.

Notification No.2/2014

ORDER UNDER SECTION 120 OF THE INCOME TAX ACT, 1961

In exercise of the powers conferred by Section 120 of the Income Tax Act, 1961 and in partial modification of the Notification No.1 dated 15/11/2014 issued on the subject, I, the Commissioner of Income Tax (Exemption), Kochi hereby direct that the Addl./Jt./Deputy/ACIT/ITOs mentioned in Column 2 of the Schedule below shall exercise the powers and perform the functions under the Income Tax Act, 1961 in respect of the areas, persons or classes of persons, cases or classes of cases and income or classes of income mentioned in the corresponding entry in Column- 4, 5 and 6 of the said schedule.

This order is issued in pursuance to the order in F.No.DGIT(E)/2014-15/1416 dated 13/11/2014 issued by the Director General of Income Tax (Exemption), New Delhi.


(P SELVAGANESH)
COMMISSIONER OF INCOME TAX (EXEMPTION)
KOCHI.

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	(b) Addl./Jt. Commissioner of Income Tax (Exemptions), Thiruvananthapuram	Thiruvananthapuram Kerala	In the State of Kerala – Revenue Districts of Thiruvananthapuram, Kollam, Pathanamthitta, Alappuzha, Kottayam and Peerumedu Taluk of Idukki District	All cases of persons in the territorial area specified in col.(4) claiming exemption under clauses (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 and assessed or assessable by an Income Tax Authority at Serial Numbers 152 to 153 specified in the notification of Government of India bearing number S.O. 2752 dated the 22nd October, 2014.	-do-
	i. DC/ACIT (Exemptions), Circle, Thiruvananthapuram	Thiruvananthapuram	In the State of Kerala – Revenue Districts of Thiruvananthapuram, Kollam, Pathanamthitta, Alappuzha, Kottayam and Peerumedu Taluk of Idukki District	All cases of persons in the territorial area specified in col.(4) claiming exemption under clauses (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 and having Gross Income exceeding Rs.5 crore before exemption under Chapter III of Income Tax Act, 1961 and assessed or assessable by an Income Tax Authority at Serial Numbers 152 to 153 specified in the notification of Government of India bearing number S.O. 2752 dated the 22nd October, 2014.	-do-

1	2	3	4	5	6
	ii. ITO (Exemptions), Ward, Thiruvananthapuram	Thiruvananthapuram	In the State of Kerala - Revenue District of Thiruvananthapuram	All cases of persons in the territorial area specified in col.(4) claiming exemption under clauses (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 and having Gross Income upto Rs.5 crore before exemption under Chapter III of Income Tax Act, 1961 and assessed or assessable by an Income Tax Authority at Serial Numbers 152 to 153 specified in the notification of Government of India bearing number S.O. 2752 dated the 22nd October, 2014.	-do-
	iii. ITO (Exemptions), Ward, Kollam	Kollam	In the State of Kerala - Revenue District of Kollam	All cases of persons in the territorial area specified in col.(4) claiming exemption under clauses (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 and having Gross Income upto Rs.5 crore before exemption under Chapter III of Income Tax Act, 1961 and assessed or assessable by an Income Tax Authority at Serial Numbers 152 to 153 specified in the notification of Government of India bearing number S.O. 2752 dated the 22nd October, 2014.	-do-

1	2	3	4	5	6
	iv. ITO (Exemptions), Ward, Alappuzha	Alappuzha	In the State of Kerala – Revenue District of Alappuzha & Pathanamthitta	All cases of persons in the territorial area specified in col.(4) claiming exemption under clauses (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 and having Gross Income upto Rs.5 crore before exemption under Chapter III of Income Tax Act, 1961 and assessed or assessable by an Income Tax Authority at Serial Numbers 152 to 153 specified in the notification of Government of India bearing number S.O. 2752 dated the 22nd October, 2014.	-do-
	v. TFO (Exemptions), Ward, Kottayam	Kottayam	In the State of Kerala – Revenue District of Kottayam and Peerumedu Taluk of Idukki District	All cases of persons in the territorial area specified in col.(4) claiming exemption under clauses (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 and having Gross Income upto Rs.5 crore before exemption under Chapter III of Income Tax Act, 1961 and assessed or assessable by an Income Tax Authority at Serial Numbers 152 to 153 specified in the notification of Government of India bearing number S.O. 2752 dated the 22nd October, 2014.	-do-

1	2	3	4	5	6
	(a) Addl/Jt. Commissioner of Income Tax (Exemptions), Kochi	Kochi, Kerala	In the State of Kerala - (a) Revenue Districts of Kasaragode, Kannur, Wayanad, Malappuram, Kozhikode, Palakkad, Thrissur, Ernakulam. (b) All the Talukas of Revenue district of Idukki other than Peermade Taluk. (c) Entire Union Territory of Lakshadweep & Minicoy Islands. (d) Mahe district of the Union Territory of Puduchery	All cases of persons in the territorial area specified in col.(4) claiming exemption under clauses (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 and assessed or assessable by an Income Tax Authority at Serial Numbers 154 to 157 specified in the notification of Government of India bearing number S.O. 2752 dated the 22nd October, 2014.	All cases of the persons referred to in corresponding entries in col. (5)
	i. DC/ACIT (Exemptions), Circle, Kochi	Kochi	In the State of Kerala - (a) Revenue Districts of Kasaragode, Kannur, Wayanad, Malappuram, Kozhikode, Palakkad, Thrissur, Ernakulam. (b) All the Talukas of Revenue district of Idukki other than Peermade Taluk. (c) Entire Union Territory of Lakshadweep & Minicoy Islands. (d) Mahe district of the Union Territory of Puduchery	All cases of persons in the territorial area specified in col.(4) claiming exemption under clauses (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 and having Gross Income exceeding Rs.5 crore before exemption under Chapter III of Income Tax Act, 1961 and assessed or assessable by an Income Tax Authority at Serial Numbers 154 to 157 specified in the notification of Government of India bearing number S.O. 2752 dated the 22nd October, 2014.	-do-

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Schedule

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	ii. ITO (Exemptions), Ward, Kochi	Kochi	In the state of Kerala (a) Revenue District of Eranakulam (b) Revenue District of Idukki except Permade Taluk	All cases of persons in the territorial area specified in col.(4) claiming exemption under clauses (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 and having Gross Income upto Rs.5 crore before exemption under Chapter III of Income Tax Act, 1961 and assessed or assessable by an Income Tax Authority at Serial Numbers 154 to 155 specified in the notification of Government of India bearing number S.O. 2752 dated the 22nd October, 2014.	-do-
	iii. ITO (Exemptions), Ward, Thrissur	Thrissur	In the State of Kerala – (a) Revenue Districts of Thrissur and Palakkad	All cases of persons in the territorial area specified in col.(4) claiming exemption under clauses (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 and having Gross Income upto Rs.5 crore before exemption under Chapter III of Income Tax Act, 1961 and assessed or assessable by an Income Tax Authority at Serial Number 156 specified in the notification of Government of India bearing number S.O. 2752 dated the 22nd October, 2014.	-do-

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	v. ITO (Exemptions), Ward, Kozhikode	Kozhikode	In the State of Kerala – (a) Revenue Districts of Wayanad, Malappuram, Kozhikode,	All cases of persons in the territorial area specified in col.(4) claiming exemption under clauses (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 and having Gross Income upto Rs.5 crore before exemption under Chapter III of Income Tax Act, 1961 and assessed or assessable by an Income Tax Authority at Serial Number 157 specified in the notification of Government of India bearing number S.O. 2752 dated the 22nd October, 2014.	-do-
	v. ITO (Exemptions), Ward, Kannur	Kannur	In the State of Kerala – Revenue Districts of Kasaragode, Kannur, Mahe District of Union Territory of Puduchery, Mahe District	All cases of persons in the territorial area specified in col.(4) claiming exemption under clauses (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 and having Gross Income upto Rs.5 crore before exemption under Chapter III of Income Tax Act, 1961 and assessed or assessable by an Income Tax Authority at Serial Number 157 specified in the notification of Government of India bearing number S.O. 2752 dated the 22nd October, 2014.	-do-

1	2	3	4	5	6
	(c) Tax Recovery Officer (Exemptions), Kochi	Kochi	a. Entire State of Kerala b. Entire Union Territory of Lakshadweep & Minicoy Islands c. Mahe district of the Union Territory of Puduchery	Persons referred to in Col. (6) who is coming under the jurisdiction of Commissioner of Income Tax (Exemptions), Kochi	(a) All cases of person referred to in Col. (5) in whose case a certificate is drawn u/s 222 of the Income Tax Act, 1961. (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.

2. This order shall come into force with effect from the 15th day of November, 2014.

Sd/-
(P SELVAGANESH)
COMMISSIONER OF INCOME TAX (EXEMPTIONS)
KOCHI.

Copy submitted to:-

1. The Principal Chief Commissioner of Income Tax, Kerala.
2. The Chief Commissioner of Income Tax (Exemptions), New Delhi.
3. The Chief Commissioner of Income Tax, Thiruvananthapuram.
4. The Director General of Income Tax (Inv.), Kochi.
5. The Income Tax Ombudsman, Kochi.

Copy to:

6. All Commissioner of Income Tax in Kerala Region
7. The DIT (Inv.)/CIT(Central)/DIT(I&CI)/CIT(DR)/ITAT/CIT(Appeals) in Kerala Region
8. All Addl./Joint CsIT of Exemptions Charge/Corporate & Non Corporate Ranges, Kerala-Region.
9. All DCsIT/ACsIT/ITOs of Exemptions Charge, Kochi.
10. The Standing Counsel, High Court of Kerala.


(N.L. MEENA)
Income Tax Officer (HQ)(EXEMPTIONS),
O/o. the Commissioner of Income Tax (Exemptions), Kochi

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