

Addl. UP (TDS), Kochi.



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE ADDITIONAL/JOINT COMMISSIONER OF INCOME TAX (TDS),
CENTRAL REVENUE BUILDING, I S PRESS ROAD, KOCHI-18.

F.No. CR-JCIT(TDS)/JURISDICTION/2020-21

Dated: 28/08/2020

NOTIFICATION NO 1/2020
ORDER U/S.120 OF THE INCOME TAX ACT, 1961

In exercise of the powers conferred by the Central Board of Direct Taxes under the sub-sections (1) and (2) of Section 120 of the Income Tax Act, 1961 (43 of 1961) and all other powers enabling me in this behalf and in pursuance of the order issued by the Principal Chief Commissioner of Income Tax, Kerala, Kochi, in Order No.68/2020 in F.No.21/PCC-Ker/Estt-1/2020 dated the 28th August, 2020 and order No.F.No.CR-/CIT(TDS)/JURISDICTION/2020-21 dated 28th August, 2020 issued by The Commissioner of Income Tax (TDS), Kochi and in supercession of all notifications/orders issued hereto in this behalf, I, the Joint Commissioner of Income Tax (TDS), Kochi hereby direct that the Asst./Deputy Commissioner of Income Tax (TDS), Income Tax Officer (TDS) specified in Col.No.2 below shall exercise all powers and functions relating to deduction of tax or collection of tax under Chapter XVII of the Income Tax Act, 1961, including related powers and functions under chapters XIII, XXI, XXII and XXIII of the said Act, in respect of persons mentioned in column (5) of order dated 28th August, 2020 other than section 194E, 195, 196A, 196B, 196C, 196D and 197 of the Income Tax Act, 1961 in so far as assigned to Deputy/Asstt. Director of Income Tax/ Income Tax Officer (International Taxation) in respect of such cases or classes of cases or such persons or classes of persons specified in corresponding entries in Col No.(5) in the territorial area specified in Col.No.4 of the schedule below.

Sl. No	Designation of Income Tax Authority	Head Quarters	Territorial Area	Persons or class of Persons	Cases or Class of Cases/Powers and Functions
1	DCIT/ACIT (TDS),Kochi	Kochi	Area lying within the territorial limits of the district of Ernakulam, the taluks of Thodupuzha, Devikulam and Udumpanchola in Iddukki district and the union territory of Lakshwadeep	<p>Persons referred to in col. 6 other than cases assigned to other Income Tax Authorities being-(a) Persons other than Companies deriving income from sources other than income from business or profession and are residing within the territorial area mentioned in col.(4), who have deducted/collected tax at source under Chapter XVII of the Income Tax Act, 1961 other than Sections 194E, 195, 196A, 196B, 196C and 196D.</p> <p>(b) Persons other than Companies deriving income from business or profession and whose principle place of business is within the territorial area mentioned in col.(4), who have deducted/collected tax at source under Chapter XVII of the Income Tax Act, 1961 other than Sections 194E, 195, 196A, 196B, 196C and 196D.</p> <p>© Companies registered under the Companies Act having its registered office or principal place of business is within the territorial area mentioned in col.(4), who have deducted/collected tax at source under Chapter XVII of the Income Tax Act, 1961 other than Sections 194E, 195, 196A, 196B, 196C and 196D</p> <p>(d) Any other persons residing or having a place of activity within the territorial area mentioned in col.(4), who is responsible for deducting/collecting tax at source under Chapter XVII of the Income Tax Act, 1961 other than Sections 194E, 195, 196A, 196B, 196C and 196D and have deducted/collected tax at source.</p>	All cases of persons referred to in item (a) (b) (c) & (d) of col.(5) who has deducted/collected of Rs. 500000 or above.

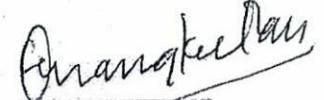
2	ITO(TDS), Kochi(1)	Kochi	Area lying within the territorial limits of the district of Ernakulam, the taluks of Thodupuzha, Devikulam and Udumpanchola in Iddukki district and the union territory of Lakshwadeep	<p>Persons having first names starting alphabets from A to M referred to in col. 6 other than cases assigned to other Income Tax Authorities being-(a) Persons other than Companies deriving income from sources other than income from business or profession and are residing within the territorial area mentioned in col.(4), who have deducted/collected tax at source under Chapter XVII of the Income Tax Act, 1961 other than Sections 194E, 195, 196A, 196B, 196C and 196D.</p> <p>(b) Persons other than Companies deriving income from business or profession and whose principle place of business is within the territorial area mentioned in col.(4), who have deducted/collected tax at source under Chapter XVII of the Income Tax Act, 1961 other than Sections 194E, 195, 196A, 196B, 196C and 196D.</p> <p>© Companies registered under the Companies Act having its registered office or principal place of business is within the territorial area mentioned in col.(4), who have deducted/collected tax at source under Chapter XVII of the Income Tax Act, 1961 other than Sections 194E, 195, 196A, 196B, 196C and 196D</p> <p>(d) Any other persons residing or having a place of activity within the territorial area mentioned in col.(4), who is responsible for deducting/collecting tax at source under Chapter XVII of the Income Tax Act, 1961 other than Sections 194E, 195, 196A, 196B, 196C and 196D and have deducted/collected tax at source.</p>	All cases of persons referred to in item (a) (b) (c) & (d) of col.(5) who has deducted/collected of Rs. 500000 or who is responsible for deduction/collection of tax under items (a), (b), (c) & (d) of col.(5) but failed to do so.
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3	ITO(TDS), Kochi(2)	Kochi	Area lying within the territorial limits of the district of Ernakulam, the taluks of Thodupuzha, Devikulam and Udumpanchola in Iddukki district and the union territory of Lakshwadeep	<p>Persons having first names starting alphabets from N to Z referred to in col. 6 other than cases assigned to other Income Tax Authorities being-</p> <p>(a) Persons other than Companies deriving income from sources other than income from business or profession and are residing within the territorial area mentioned in col.(4), who have deducted/collected tax at source under Chapter XVII of the Income Tax Act, 1961 other than Sections 194E, 195, 196A, 196B, 196C and 196D.</p> <p>(b) Persons other than Companies deriving income from business or profession and whose principle place of business is within the territorial area mentioned in col.(4), who have deducted/collected tax at source under Chapter XVII of the Income Tax Act, 1961 other than Sections 194E, 195, 196A, 196B, 196C and 196D.</p> <p>© Companies registered under the Companies Act having its registered office or principal place of business is within the territorial area mentioned in col.(4), who have deducted/collected tax at source under Chapter XVII of the Income Tax Act, 1961 other than Sections 194E, 195, 196A, 196B, 196C and 196D</p> <p>(d) Any other persons residing or having a place of activity within the territorial area mentioned in col.(4), who is responsible for deducting/collecting tax at source under Chapter XVII of the Income Tax Act, 1961 other than Sections 194E, 195, 196A, 196B, 196C and 196D and have deducted/collected tax at source.</p>	All cases of persons referred to in item (a) (b) (c) & (d) of col.(5) who has deducted/collected of Rs. 500000 or who is responsible for deduction/collection of tax under items (a), (b), (c) & (d) of col.(5) but failed to do so.
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4	ITO(TDS), Thrissur	Thrissur	In the State of Kerala- Revenue District of Thrissur	<p>Persons referred to in col. 6 other than cases assigned to other Income Tax Authorities being-(a) Persons other than Companies deriving income from sources other than income from business or profession and are residing within the territorial area mentioned in col.(4), who have deducted/collected tax at source under Chapter XVII of the Income Tax Act, 1961 other than Sections 194E, 195, 196A, 196B, 196C and 196D.</p> <p>(b)Persons other than Companies deriving income from business or profession and whose principle place of business is within the territorial area mentioned in col.(4), who have deducted/collected tax at source under Chapter XVII of the Income Tax Act, 1961 other than Sections 194E, 195, 196A, 196B, 196C and 196D.</p> <p>© Companies registered under the Companies Act having its registered office or principal place of business is within the territorial area mentioned in col.(4), who have deducted/collected tax at source under Chapter XVII of the Income Tax Act, 1961 other than Sections 194E, 195, 196A, 196B, 196C and 196D</p> <p>(d) Any other persons residing or having a place of activity within the territorial area mentioned in col.(4), who is responsible for deducting/collecting tax at source under Chapter XVII of the Income Tax Act, 1961 other than Sections 194E, 195, 196A, 196B, 196C and 196D and have deducted/collected tax at source.</p>	All cases of persons referred to in item (a) (b) (c) & (d) of col.(5) who has deducted/collected tax at source or who is responsible for deduction/collection of tax under items (a), (b), (c) & (d) of col.(5) but failed to do so
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5	ITO(TDS), Palakkad	Palakkad	In the State of Kerala- Revenue District of Palakkad	-do-	-do-
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This Order shall come into force with effect from 28th August, 2020.


(OMANAKUPTAN)

JOINT COMMISSIONER OF INCOME TAX(TDS), KOCHI

Copy submitted for favour of information and necessary action to:

- (1) The Principal Chief Commissioner of Income Tax, Kochi
- (2) The Chief Commissioner of Income Tax, Trivandrum
- (3) DGIT(INV.), Kochi
- (4) The Commissioner of Income Tax (TDS), Kochi

Copy for favour of information and necessary action to:

1. All Addl./Jt.CIT's & Addl./Jt.DIT's in Kerala Charge
2. All DCIT's/ACIT's/ADIT's/DDIT's/ITO's & TRO's in Kerala Charge.
3. The Dy./Asstt. Director(CO), Kochi/Trivandrum with a request to generate new A.O. Code in accordance with the modification of jurisdiction assigned.
4. The Zonal Accounts Officer, Kochi.
5. The P.R.O., C.R. Building, Kochi.
6. File.

(OMANAKUTTAN)

JOINT COMMISSIONER OF INCOME TAX(TDS), KOCHI.