



भारत सरकार, Government Of India  
आयकर विभाग, Income Tax Department  
संयुक्त आयकर आयुक्त का कार्यालय, रेंज-२, कोषिकोड

**Office of the Joint Commissioner of Income Tax, Range-2, Kozhikode**

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F.No. R-2/CLT/Juris./120/2020-21

Date:-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) [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; subsequent orders of PCIT dated 15.11.2014 vide order no. F.No.301/Jur./CIT/CLT/2014-15 and order dated 28.8.2020 vide order F.No.Or.CIT-CLT/HQ/Jur/120/2020-21, I, the Joint Commissioner of Income-tax, Range-2, Kozhikode, having been authorized so, hereby make the following amendments in jurisdiction, superseding earlier order passed on 28.8.2020 w.e.f.13.8.2020.

New entry 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 Class of	Headquarter s	Territorial Areas	Persons or classes of persons	Cases or classes of cases
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	Income-tax authorities				
(1)	(2)	(3)	(4)	(5)	(6)
1	<b>Circle-2(1), Kozhikode</b>  <b>KRL/C/32/1</b>	Kozhikode	<b>Revenue District of Kozhikode</b> of area of Kozhikode Municipal Corporation, <b>Revenue District of Wayanad</b>	(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 Column (4); (ii) Managing Director/ Director/ manager/secretary in the companies mentioned at Sl.No.(i) (iii) All other persons falling within the area mentioned in Column (4) whose income as per latest return of latest Asst. Year and/or income returned in respect of any scrutiny assessment pending as on 31 <sup>st</sup> march of the immediate previous financial year shows income/loss of Rs.20 lakhs and above.	All cases of persons referred to in Column 5 except cases assigned to the Assessing Officers under Pr.Commissioner of Income Tax/ Commissioner of Income Tax(Exemption), Pr.Commissioner of Income Tax /Commissioner of Income Tax (International Taxation), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Central) etc.
2	<b>Ward-2(2), Kozhikode</b>  <b>KRL/W/32/2</b>	Kozhikode	<b>Revenue Taluk of Vatakara in Kozhikode District</b>	All persons falling within the area mentioned in Column (4) whose returned income as per latest return of latest Assessment year and income returned in respect of any scrutiny assessment pending as on 31s March of immediate previous financial year shows income/ loss less than Rs.20 lakhs; other than assigned to DCIT/ACIT, Circle-2(1), Kozhikode	All cases of persons referred to in Column 5 except cases assigned to the Assessing Officers under Pr.Commissioner of Income Tax/ Commissioner of Income Tax(Exemption), Pr.Commissioner of Income Tax /Commissioner of Income Tax (International Taxation), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Central) etc.
3	<b>Ward-2(3), Kozhikode</b>  <b>KRL/W/32/3</b>	Kozhikode	<b>Revenue Taluks of Kozhikode</b> excluding Kozhikode Municipal Corporation, <b>Koyilandi</b> and <b>Thamarassery in Kozhikode District</b>	All persons falling within the area mentioned in Column (4) whose returned income as per latest return of latest Assessment year and income returned in respect of any scrutiny assessment pending as on 31s March of immediate previous financial year shows income/ loss less than Rs.20 lakhs; other than assigned to DCIT/ACIT, Circle-2(1) Kozhikode.	All cases of persons referred to in Column 5 except cases assigned to the Assessing Officers under Pr.Commissioner of Income Tax/ Commissioner of Income Tax(Exemption), Pr.Commissioner of Income Tax /Commissioner of Income Tax (International Taxation), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Central) etc.

4	<b>Ward -1 &amp;TPS, Tirur/</b> <b>KRL/W/32/92</b>	Tirur	<b>Revenue District of Malappuram</b>	<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 Column (4);</p> <p>(ii) Managing Director/ Director/ manager/secretary in the companies mentioned at Sl.No.(i)</p> <p>(iii) All other persons falling within the area mentioned in Column (4) whose income as per latest return of latest Asst. Year and/or income returned in respect of any scrutiny assessment pending as on 31<sup>st</sup> march of the immediate previous financial year shows income/loss of Rs.20 lakhs and above.</p> <p>(iv) All persons falling within the Revenue Taluk of Tirur in Malappuram District whose returned income as per latest return of latest Assessment year and income returned in respect of any scrutiny assessment pending as on 31st March of immediate previous financial year shows income/ loss less than Rs.20 lakhs.</p>	All cases of persons referred to in Column 5 except cases assigned to the Assessing Officers under Pr.Commissioner of Income Tax/ Commissioner of Income Tax(Exemption), Pr.Commissioner of Income Tax /Commissioner of Income Tax (International Taxation), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Central) etc.
5	<b>Ward -2, Tirur/</b> <b>KRL/W/32/91</b>	Tirur	<b>Revenue Taluks of Ernad, Nilambur, Kondotty, Tirurangadi, Ponnani and Perinthalman na Taluks in Malappuram District</b>	All persons falling within the area mentioned in Column (4) whose returned income as per latest return of latest Assessment year and income returned in respect of any scrutiny assessment pending as on 31s March of immediate previous financial year shows income/ loss less than Rs.20 lakhs; other than assigned to ITO, Ward-1&TPS, Tirur	All cases of persons referred to in Column 5 except cases assigned to the Assessing Officers under Pr.Commissioner of Income Tax/ Commissioner of Income Tax(Exemption), Pr.Commissioner of Income Tax /Commissioner of Income Tax (International Taxation), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Central) etc.
6	<b>Ward -1 &amp; TPS,</b>	Kalpetta	<b>Revenue</b>	All persons falling within the area mentioned in	All cases of persons referred to in Column 5 except cases assigned to the Assessing Officers under

	<b>Kalpetta</b>  <b>KRL/W/32/7</b>		<b>District of Wayand</b>	Column (4) whose returned income as per latest return of latest Assessment year and income returned in respect of any scrutiny assessment pending as on 31s March of immediate previous financial year shows income/ loss less than Rs.20 lakhs; other than assigned to DCIT/ACIT, Circle-2(1), Kozhikode.	Pr.Commissioner of Income Tax/ Commissioner of Income Tax(Exemption), Pr.Commissioner of Income Tax /Commissioner of Income Tax (International Taxation), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (TDS), Pr.Commissioner of Income Tax/ Commissioner of Income Tax (Central) etc.
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This order shall come into force from 13.08.2020.

Joint Commissioner of Income Tax  
Range-2, Kozhikode