



भारत सरकार, Government Of India  
आयकर विभाग, Income Tax Department

Office of the Joint Commissioner of Income Tax, Range-1

AayakarBhavan, South Block, Kozhikode-673001, आयकरभवन, नार्थ ब्लॉक, कोषिकोड 673001

☎ 0495-2727845

Fax: 0495-2727850

F.No. Range-1-CLT/Jur/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-1, 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 Income-tax authorities	Headquarters	Territorial Areas	Persons or classes of persons	Cases or classes of cases
(1)	(2)	(3)	(4)	(5)	(6)
1	Circle-1(1) & TPS,	Kozhikode	1. Municipal Corporation	(i) All persons being companies registered under the Companies Act,	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

	Kozhikode <b>KRL/C/31/1</b>		of Kozhikode	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.	/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	Ward-1(1), Kozhikode  <b>KRL/W/31/1</b>	Kozhikode	1. Municipal Corporation of Kozhikode	All persons whose names begin with letters of the alphabet 'A' to 'M' falling within the Municipal Corporation of Kozhikode and whose 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 excluding the cases assigned to the DCIT/ACIT, Circle 1(1), Kozhikode and ITO Ward 1(3) 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	Ward-1(3), Kozhikode  <b>KRL/W/31/3</b>	Kozhikode	1. Municipal Corporation of Kozhikode	(i) All persons whose names begin with letters of the alphabet 'N' to 'Z' falling within the Municipal Corporation of Kozhikode and whose income as per latest return of latest assessment year and income returned in respect of any scrutiny assessment pending as on 31st	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.

				<p>March of immediate previous financial year shows income/loss less than Rs.20 lakhs excluding the cases assigned to the DCIT/ACIT, Circle 1(1), Kozhikode</p> <p>(ii) All persons who have salary income but not income from business or profession and whose place of residence or work or employment falls within the territorial area of the Municipal Corporation of Kozhikode whose 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 excluding the cases assigned to the DCIT/ACIT Circle 1(1), Kozhikode</p>	
4	<p>Ward-1 &amp; TPS, Kannur</p> <p><b>KRL/W/31/91</b></p>	Kannur	<p>1. Revenue district of Kannur</p> <p>2. Revenue district of Kasaragod</p> <p>3. Mahe District in the Union Territory of Puduchery</p>	<p>(i) All 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 items 1, 2 and 3 of 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 items 1, 2 and 3 of Column (4) whose income as per latest return of latest Asst. Year and/or income returned in respect of any scrutiny assessment pending</p>	<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.</p>

				<p>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 Kannur and Thalassery in Kannur district and Mahe district of Union Territory of Puducherry 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 excluding the cases assigned to ITO Ward 3 Kannur</p>	
5	<p>Ward-3, Kannur</p> <p><b>KRL/W/31/93</b></p>	Kannur	<p>1. Revenue District of Kannur</p> <p>2. Mahe District in the Union Territory of Puduchery</p>	<p>(i) All persons falling within the Revenue Taluk of Iritty and Taliparamba in Kannur district whose returned income as per latest return of latest Asstt 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 excluding the cases assigned to ITO, Ward-1&amp;TPS, Kannur.</p> <p>(ii) All persons who have salary income but not income from business or profession and whose place of residence or work or employment falls within the Revenue District of Kannur and Mahe district of Union Territory of Puducherry whose income returned as per latest return of latest</p>	<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.</p>

				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 excluding cases of Managing Director/ Director/ manager/secretary in the companies assigned to ITO Ward 1 & TPS Kannur	
6	Ward-1 & TPS, Kasaragod  <b>KRL/W/31/92</b>	Kasaragod	Revenue district of Kasaragod	All persons falling within the Revenue District of Kasaragod 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 excluding the cases assigned to ITO Ward 1 & TPS Kannur	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.

This order shall come into force from 13.08.2020.

Joint Commissioner of Income Tax  
Range -1, Kozhikode