



भारत सरकार/ GOVERNMENT OF INDIA  
वित्त मंत्रालय /MINISTRY OF FINANCE  
आयकर विभाग/ INCOME TAX DEPARTMENT  
आयकर संयुक्त आयुक्त का कार्यालय/ O/o JOINT COMMISSIONER OF INCOME TAX  
रेंज, एस टी नगर/ RANGE 1,S.T. NAGAR  
पी.ओ. त्रिशूर-६८०००१ /P.O. THRISSUR-680001  
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F.No. JCIT/TSR/R-1/300/2023-24

Date :03-08-2023

**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.No.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.20/2014/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 Principal Commissioner of Income Tax, Kozhikode in order dated 28.08.2020 vide order F.No.Pr.CIT.CLT/HQ/Jur/ 120/2020-21 and approval of the Principal Commissioner of Income Tax Kozhikode Vide F.No.Tech/Pr.CIT/CLT/Juri/2023-24 dated 20.07.2023, I, the Joint Commissioner of Income tax, Range-1, Thrissur having been authorised so, hereby make the following amendments in jurisdiction, superseding the earlier order passed on 21.09.2020 w.e.f 03.08.2023.

New entry at Sl. No. (1) to (6) of Column (1) with the number and words as per Schedule below are ~~inserted/~~ substituted/ ~~deleted~~. (Strike off whichever is not applicable)

**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	<b>DCIT, Circle 1(1) &amp; TPS, Thrissur</b>	Thrissur	Revenue district of Thrissur	a) Persons referred to in Column (6) being resident companies	a)All cases of persons referred to in column (5)(a) and whose assessed total income/loss in latest completed assessment as on date of this Notification or the returned total income/loss as per the returns pending for assessment as on the date of this Notification is Rs.20 Lakhs and above.

	KRL/C/21/1			<p>registered under the Companies Act 1956/Companies Act,2013 and having its registered office in the area mentioned in column(4) excluding cases assigned to other Income Tax Authorities;</p> <p>b) Persons who are the directors with substantial interest in the companies mentioned in (a) above.</p> <p>c) Persons referred to in column (6) being resident non corporate assesseees who are deriving income from sources other than business or profession and salary income and whose place of residence is situated within the area mentioned in column (4) excluding cases assigned to other Income Tax Authorities.;</p> <p>d) Persons referred to in column (6)</p>	<p>b) Directors of companies mentioned in (a) above.</p> <p>c) All cases of persons referred to in column 5(c) &amp; (d) and whose assessed income/loss in latest completed assessment as on date of this Notification or the returned total income/loss as per the returns pending for assessment as on the date of this Notification is Rs.20 lakhs and above.</p>
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				being resident non corporate assesseees who are deriving income from business or profession and whose principal place of business is within the territorial area mentioned in column (4) excluding cases assigned to other Income tax Authorities.	
2	Ward-1(1), Thrissur  KRL/W/21/4	Thrissur	Revenue District of Thrissur	a) All assesseees who come under the revenue district of Thrissur whose fifth letter of the PAN is from "A" to "M" excluding cases assigned to other Income Tax Authorities;	a) All cases of persons referred to in column (5) and whose assessed total income/loss in latest completed assessment as on date of this Notification or the returned total income/loss as per the returns pending for assessment as on the date of this Notification is below Rs.20 Lakhs.
3	Ward-2(1), Thrissur  KRL/W/21/91	Thrissur	Revenue District of Thrissur	a) All assesseees who come under the revenue district of Thrissur whose fifth letter of the PAN is from "N" to "Z" excluding cases assigned to other Income Tax Authorities;	a) All cases of persons referred to in column (5) and whose assessed total income/loss in latest completed assessment as on date of this Notification or the returned total income/loss as per the returns pending for assessment as on the date of this notification is below Rs.20 lakhs.

4	<b>Ward 1 &amp;TPS, Guruvayur</b>  <b>KRL/W/21/1</b>	Guruvayur	In the revenue district of Thrissur a)Chavakkad Taluk b)Entire Municipality of Kunnammulam c)Panchayats of Choondal, Chowannur, Desamangalam, Erumapetty Kadangode, Kadavallur, Kandanassery, Kattakampal, Porkulam, Varavoor and Velloor in the Revenue Taluk of Thalappilly	a) Persons referred to in Column (6)being resident non corporate assesseees who are deriving income from sources other than business or profession and are residing /having place of employment within the territorial area mentioned in column (4) excluding cases assigned to other Income Tax Authorities;  b) Persons referred to in Column (6) being resident non corporate assesseees who are deriving income from business or profession and whose principal place of business is within the territorial area mentioned in column (4) excluding cases assigned to other Income tax Authorities.	a) All cases of persons referred to in column 5(a)&(b) and whose assessed income/loss in latest completed assessment as on date of this Notification or the returned total income/loss as per the returns pending for assessment as on the date of this Notification is below Rs.20 lakhs. (Monetary limit applies only to income other than from Salary)
5	Ward-1 & TPS, Palakkad  <b>KRL/W/21/92</b>	Palakkad	Revenue District of Palakkad	<b>All assesseees who come under the revenue district of Palakkad whose fifth letter of the PAN is from "A" to "M" excluding cases assigned to other</b>	a) All cases of persons referred to in col.(5) and whose name begin with the English alphabet letter "A" to "M" and are residing/ having place of employment in the Revenue Taluk of Palakkad in Palakkad District .

				Income Tax Authorities	
6	Ward-2, Palakkad/  KRL/W/21/93	Palakkad	Revenue District of Palakkad	All assesseees who come under the revenue district of Thrissur whose fifth letter of the PAN is from "N" to "Z" excluding cases assigned to other Income Tax Authorities;	a) All cases of persons referred to in column (5) and whose name begin with English alphabet letters "N" to "Z" and are residing/ having employment in the Revenue Taluks of Palakkad in Palakkad District,

Joint Commissioner of Income Tax,  
Range 1, Thrissur