



**GOVERNMENT OF INDIA**  
**INCOME TAX DEPARTMENT**  
**OFFICE OF THE ADDITIONAL COMMISSIONER OF INCOME TAX,**  
**RANGE-1, THIRUVANANTHAPURAM**  
**2ND FLOOR, AAYAKAR BHAVAN,**  
**KOWDIAR, THIRUVANANTHAPURAM, PIN 695003**

F.No. Jurisdiction/Range-1/2020-21

Dated : 21<sup>ST</sup> September 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 22<sup>nd</sup> 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 order of the Commissioner of Income-tax, Thiruvananthapuram vide C. No. 125(1)/A/ADM/2014-15 dated 15.11.2014 and order F.No. 125/A/ADM/2020-21 dated 28/8/2020, I, the Addl. Commissioner of Income Tax, Range-1, Trivandrum, 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

(ii) New entry at Srl.No.(1) to (6) of Column (1) with the number and words as per Schedule below are inserted/substituted/deleted.

Sl. No	Ward/Circle	Headquarters	Territorial Areas	Persons or classes of persons	Cases or classes of cases
1	2	3	4	5	6
1	<b>Circle-1(1), Thiruvananthapuram</b>  <b>KRL/C/51/1</b>	Thiruvananthapuram	In the State of Kerala All Taluks of Thiruvananthapuram District.	(a) Companies registered under the Companies Act 1956 or 2013 and having its registered office in the area mentioned in column (4) with returned total income/loss of Rs. 20 lakhs and above as on the 1 <sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities  (b) All Firm/AOP/BOI having its principal place of business /activities in the area mentioned in column (4) and whose returned total income/ loss is Rs. 20 lakhs and above as on the 1 <sup>st</sup> April of every year excluding cases	(a) All Cases of persons mentioned at corresponding entry (a) in column (5) with returned total income/loss of Rs. 20 lakhs and above as on the 1 <sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities  (b) All Cases of persons mentioned at corresponding entry (b) in column (5) with returned total income/loss of Rs. 20 lakhs and above as on the 1 <sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities  (c) All cases of directors or partners/members with substantial interest in (a) & (b) above.  (d) All Cases of persons mentioned at corresponding entry (d) in column (5) with returned total income/loss of Rs. 20 lakhs and above as on the 1 <sup>st</sup> April of every year

				<p>assigned to other Income Tax authorities</p> <p>(c) Directors or partners/members with substantial interest in (a) &amp; (b) above.</p> <p>(d) Other persons, who are deriving income from business or profession and whose principal place of business is within the territorial area mentioned at column (4) and whose returned total income/ loss is Rs. 20 lakhs and above as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities</p> <p>(e) Other persons, who are deriving income from sources, other than business or profession, and are residing/having principal place of activity within the territorial area mentioned at column (4) and whose returned total income/ loss is Rs. 20 lakhs and above as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities.</p>	<p>excluding cases assigned to other Income Tax authorities</p> <p>(e) All Cases of persons mentioned at corresponding entry (e) in column (5) with returned total income/loss of Rs. 20 lakhs and above as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities</p>
2	<p><b>Ward 1(1),</b> <b>Thiruvananthapuram</b></p> <p><b>KRL/W/51/1</b></p>	Thiruvananthapuram	<p>In the State of Kerala, Revenue District of Thiruvananthapuram</p>	<p>(a) Companies registered under the Companies Act 1956 or 2013 and having its registered office in the area mentioned in column (4) with returned total income/loss is less than Rs. 20 lakhs as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities</p> <p>(b) All Firm/AOP/BOI having its principal place of business /activities in the area mentioned in column (4) and whose names begin with the English Alphabet Letters 'A' to 'F' and 'M' to 'R' and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities</p>	<p>(a) All cases of persons mentioned at corresponding entry (a) in column (5) with returned total income/loss is less than Rs. 20 lakhs as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities</p> <p>(b) All Cases of persons mentioned at corresponding entry at (b) in column (5) and whose names begin with the English Alphabet Letters 'A' to 'F' and 'M' to 'R' and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities</p> <p>(c) Directors or partners/members with substantial interest in (a) &amp; (b) above.</p> <p>(d) All Cases of persons mentioned at corresponding entry at (d) in column (5) and whose names begin with the English Alphabet Letters 'A' to 'F' and 'M' to 'R' and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities.</p>

				<p>(c) Directors or partners/members with substantial interest in (a) &amp; (b) above.</p> <p>(d) Other persons, except Medical Professionals deriving salary income, Architects, Chartered Accountants, Cost Accountants, Chartered Engineers, Advocates and Astrologers, who are deriving income from business or profession and whose principal place of business is within the territorial area mentioned at column (4) and whose names begin with the English Alphabet Letters 'A' to 'F' and 'M' to 'R' and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities</p> <p>(e) Other persons, who are deriving income from sources other than business or profession and Salary, and are residing/having principal place of activity within the territorial area mentioned at column (4) and whose names begin with the English Alphabet Letters 'A' to 'F' and 'M' to 'R' and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities.</p>	<p>(e) All cases of persons mentioned at corresponding entry at (e) in column (5) and whose names begin with the English Alphabet Letters 'A' to 'F' and 'M' to 'R' and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities.</p>
3	<p><b>Ward 1(3), Thiruvananthapuram</b></p> <p><b>KRL/W/51/3</b></p>	Thiruvananthapuram	In the State of Kerala, Revenue District of Thiruvananthapuram	<p>(a) All Firm/AOP/BOI having its principal place of business /activities in the area mentioned at column (4) and whose names begin with the English Alphabet Letters 'G' to 'L' and 'S' to 'Z' and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities.</p> <p>(b) Partners/Members with substantial interest in the entities mentioned in (a) above</p> <p>(c) All other persons, except Medical</p>	<p>(a) All cases of persons mentioned at corresponding entry at (a) in column (5) and whose names begin with the English Alphabet Letters 'G' to 'L' and 'S' to 'Z' and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities.</p> <p>(b) Partners/Members with substantial interest in the entities mentioned in (a) above</p> <p>(c) All cases of persons mentioned at corresponding entry at (c) in column (5) and whose names begin with the English Alphabet Letters 'G' to 'L' and 'S' to 'Z' and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities.</p>

				<p>Professionals deriving salary income, Architects, Chartered Accountants, Cost Accountants, Chartered Engineers, Advocates and Astrologers, who are deriving income from business or profession and whose principal place of business is within the territorial area mentioned at column (4) and whose names begin with the English Alphabet Letters 'G' to 'L' and 'S' to 'Z' and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities.</p> <p>(d) All other persons who are deriving income from sources other than business or profession and Salary, and are residing/having principal place of activity within the territorial area mentioned at column (4) and whose names begin with the English Alphabet Letters 'G' to 'L' and 'S' to 'Z' and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities.</p>	<p>(d) All cases of persons mentioned at corresponding entry at (d) in column (5) and whose names begin with the English Alphabet Letters 'G' to 'L' and 'S' to 'Z' and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities.</p>
4	<p><b>Ward 2(1), Thiruvananthapuram/</b></p> <p><b>KRL/W/S1/92</b></p>	Thiruvananthapuram	<p>In the State of Kerala, Revenue District of Thiruvananthapuram</p>	<p>(a) Resident non corporate assessee whose name begins with English Alphabet Letters "A" to "Z" and who are deriving income from <b>Salary and</b> who have no income from business or profession excluding cases assigned to other Income Tax Authorities and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities.</p> <p>(b) Medical professionals deriving salary income and other Professionals (Architects, Chartered Accountants, Cost Accountants, Chartered Engineers, Advocates and Astrologers) whose name begins with English Alphabet Letters "A" to "Z" and whose place of residence/employment/profession/</p>	<p>(a) All cases of persons mentioned at corresponding entry at (a) in column (5) whose name begins with English Alphabet Letters "A" to "Z" and who are deriving income from <b>Salary and</b> who have no income from business or profession and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities.</p> <p>(b) Cases of all persons mentioned at corresponding entry at (b) in column (5) and whose name begins with English Alphabet Letters "A" to "Z" and whose place of residence/ employment/profession/vocation is within the territorial area mentioned at column (4) and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities.</p> <p>(c) All Cases of persons mentioned at corresponding entry at (c) in column (5) and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities.</p>

				<p>vocation is within the territorial area mentioned at column (4) and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities.</p> <p>(c) All Co-operative banks and Co-operative societies functioning within the territorial area mentioned at column (4) and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities.</p>	
5	<p><b>ITO, Ward -1 &amp; TPS, Kollam</b></p> <p><b>KRL/W/51/91</b></p>	Kollam	<p>In the state of Kerala</p> <p>i) All Taluks except Karunagappally Taluk of Kollam District and</p> <p>ii) Adoor Taluk of Pathanamthitta District</p>	<p>(a) All Resident companies registered under the Companies Act, 1956 or 2013 with registered office in the territorial area mentioned at column (4) excluding cases assigned to other Income Tax Authorities</p> <p>(b) All Firm/AOP/BOI having its principal place of business /activities in the area mentioned in column (4) and whose returned total income/ loss is Rs. 20 lakhs and above as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities</p> <p>(c) Directors with substantial interest in (a) above.</p> <p>(d) Other persons, who are deriving income from business or profession and whose principal place of business is within the territorial area mentioned at column (4) and whose returned total income/ loss is Rs. 20 lakhs and above as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities</p> <p>(e) Other persons, who are deriving income from sources, other than business or profession, and are</p>	<p>(a) All Cases of persons mentioned at corresponding entry at (a) in column (5) excluding cases assigned to other Income Tax Authorities.</p> <p>(b) All Cases of persons mentioned at corresponding entry at (b) in column (5) with returned total income/loss of Rs. 20 lakhs and above as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities</p> <p>(c) All cases of directors with substantial interest in above.</p> <p>(d) All Cases of persons mentioned at corresponding entry at (d) in column (5) with returned total income/loss of Rs. 20 lakhs and above as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities.</p> <p>(e) All Cases of persons mentioned at corresponding entry at (e) in column (5) with returned total income/loss of Rs. 20 lakhs and above as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities.</p> <p>(f) All Cases of persons mentioned at corresponding entry at (f) in column (5) and whose name begins with English Alphabet Letters "A" to "F" and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities. (Monetary limit applies only to cases other than income from salary).</p>

				<p>residing/having principal place of activity within the territorial area mentioned at column (4) and whose returned total income/ loss is Rs. 20 lakhs and above as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities.</p> <p>(f) All persons being resident non corporate assesseees residing/having principal place of business/profession/activity at territorial area mentioned in column (4) and whose name begins with English Alphabet Letters "A" to "F" and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities. (Monetary limit applies only to cases other than income from salary).</p>	
6	<p><b>Ward- 2, Kollam/</b></p> <p><b>KRL/W/51/93</b></p>	Kollam	<p>In the state of Kerala</p> <p>i) All Taluks except Karunagappally Taluk of Kollam District and</p> <p>ii)Adoor Taluk of Pathanamthitta District</p>	<p>(a) All persons being resident non corporate assesseees residing/having principal place of business/profession/activity at territorial area mentioned in column (4) and whose name begins with English Alphabet Letters "G" to "Z" and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities. (Monetary limit applies only to cases other than income from salary).</p>	<p>(a) All Cases of persons mentioned at corresponding entry at (a) in column (5) whose name begins with English Alphabet Letters "G to Z" and whose returned total income/ loss is less than Rs. 20 lakhs as on the 1<sup>st</sup> April of every year excluding cases assigned to other Income Tax authorities. (Monetary limit applies only to cases other than income from salary).</p>

This order shall come into force from the 13.08.2020.

ADDITIONAL COMMISSIONER OF INCOME TAX,  
RANGE-1, THIRUVANANTHAPURAM