

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 21st March, 2023

(INCOME TAX)

S.O. 1329(E).—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 partial modification of notification number S.O. 5449(E) dated the 29th December, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (ii), the Central Board of Direct Taxes hereby authorises the Principal Chief Commissioners of Income-tax specified in column (2) of the Schedule below, having their Headquarters at the places specified in the corresponding entries in column (3) of the said Schedule, to issue orders in writing for the exercise of powers and performance of functions by the Income-tax authorities specified in the corresponding entries in column (4) of the said Schedule who are subordinate to them in respect of such territorial areas or of such persons or classes of persons or of such incomes or classes of income or of such cases or classes of cases as may be specified in such order.

2. Provided that no such orders, shall be issued so as to interfere with the discretion of the Commissioner of Income Tax (Appeals) in the exercise of appellate functions.

SCHEDULE

Sl. No.	Designation	Headquarters	Income-tax Authorities
(1)	(2)	(3)	(4)
1.	Principal Chief Commissioner of Income Tax, Karnataka and Goa	Bengaluru	Commissioner of Income-tax (Appeals), Bengaluru-15
2.	Principal Chief Commissioner of Income Tax, Tamil Nadu and Puducherry	Chennai	Commissioner of Income-tax (Appeals), Chennai-20
3.	Principal Chief Commissioner of Income Tax, Rajasthan	Jaipur	Commissioner of Income-tax (Appeals), Jaipur-5

4.	Principal Chief Commissioner of Income Tax, West Bengal and Sikkim	Kolkata	Commissioner of Income-tax (Appeals), Kolkata-26
5.	Principal Chief Commissioner of Income Tax, West Bengal and Sikkim	Kolkata	Commissioner of Income-tax (Appeals), Kolkata-27
6.	Principal Chief Commissioner of Income Tax, Uttar Pradesh (West)	Noida	Commissioner of Income-tax (Appeals), Noida-3
7.	Principal Chief Commissioner of Income Tax, Madhya Pradesh and Chhattisgarh	Raipur	Commissioner of Income-tax (Appeals), Raipur-3

3. This Notification shall come into force from the 1st day of April, 2023.

[Notification No. 14/2023/F. No. 279/Misc./66/2014-ITJ(Pt.)]

AKHILESH KUMAR YADAVA, Dy. Secy. (ITJ)