

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
(Investigation Division-V)
NOTIFICATION

New Delhi, the 21st April, 2022

S.O. 1911(E).—In exercise of the powers conferred by sub-section(1) of section 280A of the Income-tax Act, 1961(43 of 1961) and section 84 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 (22 of 2015), the Central Government, in consultation with the Chief Justice of the High Court of Madras, hereby designates the following Court in the State of Tamil Nadu, mentioned in Column (2) of the Table below, as Special Court, for the Area mentioned in Column (3) of the said Table for the purpose of section 84 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, namely:-

TABLE

Serial Number	Court	Area
(1)	(2)	(3)
1.	I and II Additional Chief Metropolitan Magistrate Courts E.O. (I) and E.O.(II) at Chennai	Ariyalur, Kancheepuram, Chennai, Coimbatore, Cuddalore, Dharmapuri, Erode, Salem, Krishnagiri, Nagapattinam, Namakkal, The Nilgiris, Perambalur, Tiruppur, Tiruvallur, Tiruvannamalai, Tiruvarur, Vellore, Villupuram.
2.	Additional Chief Judicial Magistrate Court at Madurai	Kanniyakumari, Theni, Tirunelveli, Thoothukudi, Madurai, Dindigul, Ramanathapuram, Virudhunagar, Sivagangai, Pudukkottai, Thanjavur, Tiruchirappalli, Karur.

[Notification No. 41/2022/F. No. 285/26/2021-IT(Inv.V)/CBDT]

DEEPAK TIWARI, Commissioner of Income Tax(OSD) (INV.)