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प्रेषक,

ज्योति नीरज खैरवाल,
अपर सचिव,
उत्तराखण्ड शासन।

सेवा में,

निदेशक,
राष्ट्रीय सूचना केन्द्र
सचिवालय परिसर, देहरादून।

कार्मिक अनुभाग-3

देहरादून दिनांक 28 मार्च, 2017.

विषय:-

Guidance note on the amended Prohibition of Benami Property Transactions Act, 1988, being implemented by the Income Tax Department को अपलोड किये जाने के सम्बन्ध में।

महोदय,

उपर्युक्त विषयक प्रकरण के सम्बन्ध में डा0 हसमुख अडिया, राजस्व सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग के पत्र संख्या-414/63/2016-IT (Inv.I) दिनांक 28.12.2016 एवं तत्क्रम में कार्मिक अनुभाग-3, उत्तराखण्ड शासन का पत्र दिनांक 03.03.2017 की प्रति संलग्नको सहित (कुल 15 पृष्ठ) प्रेषित करते हुये मुझे यह कहने का निदेश हुआ है कि कृपया उक्त समस्त प्रपत्रों को NIC की वेबसाइट पर अपलोड करने का कष्ट करें।

संलग्नक- यथोक्त।

भवदीय,

(ज्योति नीरज खैरवाल)
अपर सचिव।

DN-788112017 29/3/17

प्रेषक,

अतर सिंह
संयुक्त सचिव,
उत्तराखण्ड शासन।

सेवा में,

(उत्तराखण्ड राज्य में तैनात समस्त आई०ए०एस० अधिकारी गण)

कार्मिक अनुभाग-3

देहरादून दिनांक 03 फरवरी, 2017.

विषय:- To assist jurisdictional officers of the Income-tax Department in eliminating black economy.

महोदय/महोदया,

उपर्युक्त विषयक वित्त अनुभाग-9 के पत्र संख्या-21, दिनांक 08.02.2017, जो समस्त प्रमुख सचिव/सचिव को सम्बोधित है, का कृपया सन्दर्भ ग्रहण करने का कष्ट करें, जिसके द्वारा राजस्व सचिव, भारत सरकार का पत्र संख्या-414/63/2016-IT (Inv.1) दिनांक 28.12.2016 आपको यथोचित कार्यवाही हेतु प्रेषित किया गया।

2- उक्त के सन्दर्भ में मुझे यह कहने का निदेश हुआ है कि भारत सरकार के उक्त पत्र में दिए गये निर्देशों के अनुसार यथोचित अग्रेत्तर आवश्यक कार्यवाही करने का कष्ट करें।

संलग्नक- यथोक्त।

भवदीय

(अतर सिंह)
संयुक्त सचिव।

R → 2/10/2017 / 2017/17/ मन्त्रालय/ 2017 70.

डा. हसमुख अधिया, मा.प्र.से.
राजस्व सचिव
Dr. Hasmukh Adhia, IAS
Revenue Secretary



भारत सरकार
वित्त मंत्रालय
राजस्व विभाग
Government of India
Ministry of Finance
Department of Revenue

Secy, Finance

AS-F(SBA)

सत्यमेव जयते

DO F.No. 414/63/2016-IT(Inv.I)
28th December, 2016

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02/11/17

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दिनांक 1-12-17

50 / मुख्य सचिव / PS / 20
दिनांक 04/01/2017

Dear Mr. Singh

As you would already know, the Prohibition of Benami Property Transactions Act, 1988 (the Act) was amended by the Benami Transactions (Prohibition) Amendment Act, 2016 and amended provisions have come into force w.e.f. 1st November 2016. The Prohibition of Benami Property Transactions Rules, 2016 have also been framed and notified. The Act is to be primarily implemented by the Income-tax Department in close coordination with the Law Enforcement Agencies (LEAs) of the Central & State Governments.

In the course of investigations, Investigating Officers of LEAs of the State Government may come across cases requiring invoking the newly notified provisions of the above mentioned Act. I enclose a brief guidance note on the provisions of the Act along-with relevant notifications that have been circulated by the Central Board of Direct Taxes amongst officers of the Income-tax Department.

Considering importance of the eliminating black economy, I shall be grateful if you could advise heads of LEAs of the State Government to assist jurisdictional officers of the Income-tax Department by way of timely sharing of relevant information that might be in their possession.

With regards,

Yours sincerely,

Encl: As above

[Handwritten signature]
(Hasmukh Adhia)

Shri Shatrughan Singh
The Chief Secretary
Government of Uttarakhand

S.O. F-9
12/11/2017

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16-1-17

Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

Subject: Guidance note on the amended Prohibition of Benami Property Transactions Act, 1988, being implemented by the Income Tax Department

The Prohibition of Benami Property Transactions Act, 1988 (the Act) as amended by the Benami Transactions (Prohibition) Amendment Act, 2016 has come into force w.e.f. 1st November 2016. The Prohibition of Benami Property Transactions Rules, 2016 has been framed in this regard. The Act is to be implemented by the Income Tax Department.

2. Major consequences under the Act include **confiscation** of any property which is subject matter of benami transaction and **rigorous imprisonment up-to 7 years and fine up-to 25% of the fair market value of the property**. It also prohibits the benamidar from re-transferring the benami property held by him to the beneficial owner or any other person acting on his behalf. The action for attachment of the benami property is to be initiated by the 'Initiating Officer', who is the Deputy/Assistant Commissioner Income Tax as defined under section 2 of the Income-tax Act, 1961.

3. The Act defines **benami property** as any property which is the subject matter of a benami transaction and also includes the proceeds from such property [section 2(8)]. Benami transaction means – (A) a transaction or an arrangement (a) where a property is transferred to, or is held by, a person, and the consideration for such property has been provided, or paid by, another person; and (b) the property is held for the immediate or future benefit, direct or indirect, of the person who has provided the consideration; (subject to specified exceptions) or (B) a transaction or an arrangement in respect of a property carried out or made in a fictitious name; or (C) a transaction or an arrangement in respect of a property where the owner of the property is not aware of, or, denies knowledge of, such ownership; or (D) a transaction or an arrangement in respect of a property where the person providing the consideration is not traceable or is fictitious [Section 2(9)]. **Benami property, therefore, includes movable or immovable property, tangible or intangible property, corporeal or incorporeal property** [section 2(26)].

4. Having regard to the above and with a view to enable appropriate action under the **Prohibition of Benami Property Transactions Act**, the officers while conducting investigations under the respective law, may also collect evidence/ information relevant for the proceedings under this Act, *inter alia*, keeping in view the following:

- a) Identification and examination of legal/apparent owner(s) and beneficial/real owner(s) of the property, inter alia w.r.t. holding/transferring of the property and payment of consideration for such property.
- b) Whether the property is held/transferred for the immediate or future benefit, direct or indirect, of a person other than the person who has provided the consideration.
- c) Examination of the source of income through which the property was acquired.
- d) Whether a transaction or an arrangement in respect of the property has been made in a fictitious name.
- e) Whether the apparent owner is not aware of or denies knowledge of the property. Such a situation may lead to classification of the property as benami property.
- f) A property where the person providing the consideration is not traceable or is fictitious may also be classified as benami property.
- g) Upon identification of a property as benami property or in case where the Investigating Officer has prima facie reason to believe that the property in question may be a benami property, the information, after the approval of the controlling officer, should be passed on to the Initiating Officer within a period of 60 days. The Initiating Officer, thereafter, may take necessary action u/s. 24 and under other provisions of the Act.

5. The CBDT vide Notification S.O. 3290(E) dated 25.10.2016 has notified the Approving Authority, Initiating Officer and Administrator in respect of different jurisdictions for the purposes of the Act. The Adjudicating and Appellate Tribunal have been notified vide CBDT Notification no 97/2016 dated 25 October, 2015. Copies of the same, along with the contact details of the Initiating Officers, are enclosed.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY,

PART-II, SECTION 3, SUB-SECTION (ii)]

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

Department of Revenue

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 25th October, 2016.

S.O. 3288(E).—In exercise of powers conferred under section 71 of the Prohibition of Benami Property Transactions Act, 1988 (45 of 1988), the Central Government hereby notifies that, with effect from the 1st day of November, 2016, the Adjudicating Authority appointed under sub-section (1) of section 6 of the Prevention of Money-Laundering Act, 2002 (15 of 2003) and the Appellate Tribunal established under section 25 of that Act shall discharge the functions of the Adjudicating Authority and Appellate Tribunal, respectively, under the Prohibition of Benami Property Transactions Act, 1988 (45 of 1988) until the Adjudicating Authorities are appointed and the Appellate Tribunal is established under the Prohibition of Benami Property Transactions Act, 1988 (45 of 1988).

[Notification No. 97/2016/ F. No. 149/144/2015-TPL (Part-II)]

PRAVIN RAWAL, Director (Tax Policy & Legislation)

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

NOTIFICATION

New Delhi, the 25th October, 2016

S.O. 3290(E).—In exercise of the powers conferred under sub-section (2) of section 28 read with section 59 of the Prohibition of Benami Property Transactions Act, 1988 (45 of 1988), the Central Government hereby directs that, with effect from the 1st day of November, 2016, the Income-tax authorities as specified under section 116 of the Income-tax Act, 1961(43 of 1961) as specified in column (2) of the Schedule below, having headquarters at the places specified in the corresponding entries in column (3), to exercise the powers and perform the functions of the 'Authority' under the Prohibition of Benami Property Transactions Act, 1988 (45 of 1988) as specified in the corresponding entries in column (4) in respect of the territorial areas specified in the corresponding entries in column (5) of the said Schedule having jurisdiction vested in them—

SCHEDULE

Serial No.	Income-tax Authority	Headquarters	Authority under the Prohibition of Benami Property Transactions Act, 1988	Territorial Area
(1)	(2)	(3)	(4)	(5)
1.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1(1) (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1(1)(1) (iii) Tax Recovery Officer-1	Ahmedabad	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	State of Gujarat, Union Territory of Daman and Diu, Union Territory of Dadra and Nagar Haveli
2.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1(1) (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1(1)(1) (iii) Tax Recovery Officer - 1	Bengaluru	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	States of Karnataka and Goa
3.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1 (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1 (1) (iii) Tax Recovery Officer - 1	Bhopal	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	States of Madhya Pradesh and Chhattisgarh
4.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1 (ii) Assistant Commissioner of Income-tax/ Deputy Commissioner of Income-tax, Circle 1(1) (iii) Tax Recovery Officer - 1	Bhubaneswar	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	State of Odisha
5.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1 (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1(1) (iii) Tax Recovery Officer - 1	Chandigarh	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	States of Jammu and Kashmir, Himachal Pradesh, Punjab, Haryana and Union Territory of Chandigarh
6.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Corporate Range 1(1) (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Corporate Circle 1(1) (iii) Tax Recovery Officer - 1	Chennai	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	State of Tamil Nadu and Union Territory of Puducherry (excluding Yanam and Mahe district)

Serial No.	Income-tax Authority	Headquarters	Authority under the Prohibition of Benami Property Transactions Act, 1988	Territorial Area
(1)	(2)	(3)	(4)	(5)
7.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1 (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1(1) (iii) Tax Recovery Officer - 1	Delhi	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	National Capital Territory of Delhi
8.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1 (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1 (iii) Tax Recovery Officer - 1	Guwahati	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	States of Assam, Meghalaya, Arunachal Pradesh, Nagaland, Manipur, Mizoram and Tripura
9.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1 (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1(1) (iii) Tax Recovery Officer - 1	Hyderabad	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	(i) States of Telangana and Andhra Pradesh (ii) Yanam district of the Union Territory of Puducherry
10.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1 (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1 (iii) Tax Recovery Officer - 1	Jaipur	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	State of Rajasthan
11.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1 (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1 (iii) Tax Recovery Officer - 1	Kanpur	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	All cases falling within the districts of Kanpur Nagar, Kanpur Dehat (Ramabainagar), Jalaun, Hamirpur, Banda, Chitrakoot, Mahoba, Mathura, Auraiya, Agra, Firozabad, Jhansi, Lalitpur, Etawah, Aligarh, Farrukhabad, Kannauj, Etah, Hathras, Mainpuri, Kanshi Ram Nagar (Kasganj), Muzaffarnagar, Shamli, Saharanpur, Meerut, Baghpat, Ghaziabad, Panchsheel Nagar (Hapur), Bulandshahr, Gautam Buddha Nagar of State of Uttar Pradesh and State of Uttarakhand.
12.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Corporate Range 1	Kochi	(i) Approving Authority	(i) State of Kerala, (ii) Mahe district of the Union Territory of Puducherry, (iii) Union Territory of

Serial No.	Income-tax Authority	Headquarters	Authority under the Prohibition of Benami Property Transactions Act, 1988	Territorial Area
(1)	(2)	(3)	(4)	(5)
	(ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Corporate Circle 1 (1) (iii) Tax Recovery Officer - 1		(ii) Initiating Officer (iii) Administrator	Lakshadweep and Minicoy Islands
13.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1 (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1(1) (iii) Tax Recovery Officer - 1	Kolkata	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	States of West Bengal, and Sikkim and Union Territory of Andaman and Nicobar Islands
14.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1 (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1 (iii) Tax Recovery Officer - 1	Lucknow	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	All cases falling within the districts of Lucknow, Unnao, Barabanki, Faizabad, Sultanpur, Amethi, Rae Bareilly, Pratapgarh, Jaunpur, Basti, Gonda, Bahraich, Balrampur, Shravasti, Ambedkar Nagar, Siddharth Nagar, SantKabir Nagar, Allahabad, Mirzapur, Fatehpur, Sonbhadra, Kaushambi, Varanasi, Bhadohi (Sant Ravi Das Nagar), Ballia, Ghazipur, Chandauli, Gorakhpur, Deoria, Mau, Azamgarh, Kushinagar, Maharajganj, Bareilly, Shahjahanpur, Pilibhit, Hardoi, Sitapur, LakhimpurKheri, Moradabad, Bijnore, Rampur, Badaun, Amroha (Jyotiba Phule Nagar) and Sambhal of State of Uttar Pradesh
15.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1(1) (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1(1)(1) (iii) Tax Recovery Officer - 1	Mumbai	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	Area covered by Municipal Corporation of Greater Mumbai and Navi Mumbai Municipal Corporation
16.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1 (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1 (iii) Tax Recovery Officer - 1	Nagpur	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	All area falling within the districts of Nagpur, Bhandara, Gondia, Akola, Washim, Buldhana, Wardha, Yavatmal, Amravati, Chandrapur and Gadchiroli
17.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1	Patna	(i) Approving Authority	State of Bihar and Jharkhand

Serial No.	Income-tax Authority	Headquarters	Authority under the Prohibition of Benami Property Transactions Act, 1988	Territorial Area
(1)	(2)	(3)	(4)	(5)
	(ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1(1) (iii) Tax Recovery Officer - 1		(ii) Initiating Officer (iii) Administrator	
18.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, Range 1 (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, Circle 1(1) (iii) Tax Recovery Officer - 1	Pune	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	All areas falling within the district of Pune, Ahmednagar, Satara, Solapur, Kolhapur, Sangli, Ratnagiri and Sindhudurg, Thane District, Palghar District and Raigarh district (excluding Navi Mumbai Municipal Corporation), Nashik, Nandurbar, Jalgaon, Dhule, Aurangabad, Beed, Hingoli, Jalna, Latur, Nanded, Osmanabad and Parbhani.

[Notification No. 100/2016/ F. No. 173/429/2016-ITA-I]
DEEPSHIKHA SHARMA, Director (ITA-I)

Directory of Notified Authorities under the Prohibition of Benami Property Transactions Act, 1988

S. No	Income Tax Authority	Head Quarters	Authority under the PBPT Act, 1988	Territorial Area	Ph.	E-mail ID	Address
1.	(i) Addl./Joint Commissioner of Income Tax, Range-1(1)	Ahmedabad	(i) Approving Authority	State of Gujarat, Union Territory of Dadra & Daman Diu, Union Territory of Andhra Pradesh & Nagar Haveli	079-26302467	ahmedabad.addl.cit.1.1@incometax.gov.in	Pratyaksh Kar Bhawan, Panjrapola, Ambawadi, Ahmedabad
	(ii) Asstt. /Dy. Commissioner of Income Tax, Circle1(1)(1)		(i) Initiating Officer				
2.	(i) Addl./Joint Commissioner of Income Tax, Range-1(1)	Bengaluru	(i) Approving Authority	States of Karnataka and Goa	080-25625551	bangalore.addl.cit1.1@incometax.gov.in	BMT Building, 80 ft Road 6th Block Koramangala, Bangalore-560095
	(ii) Asstt. /Dy. Commissioner of Income Tax, Circle1(1)(1)		(i) Initiating Officer				
3.	(i) Addl./Joint Commissioner of Income Tax, Range-1	Bhopal	(i) Approving Authority	States of Madhya Pradesh and Chhattisgarh	0755-2525344	bhopal.addl.cit1@incometax.gov.in	Aayakar Bhawan, 48 Arera Hills, Hoshangabad Road, Bhopal-462 001
	(ii) Asstt. /Dy. Commissioner of Income Tax, Circle1(1)		(i) Initiating Officer				
4.	(i) Addl./Joint Commissioner of Income Tax, Range-1	Bhubaneswar	(i) Approving Authority	State of Odisha	0674-2589729	bhubaneswar.addl.cit1@incometax.gov.in	Aayakar Bhawan, Rajaswa Vihar, Bhubaneswar-751 007
	(ii) Asstt. /Dy. Commissioner of Income Tax, Circle1(1)		(i) Initiating Officer				
5.	(i) Addl./Joint Commissioner of Income Tax, Range-1	Chandigarh	(i) Approving Authority	States of Jammu & Kashmir, Himachal Pradesh, Punjab, Haryana and Union Territory of Chandigarh	0172-2544287		Aayakar Bhawan, Sector-17-E, 2nd Floor,

	(ii) Asstt. /Dy. Commissioner of Income Tax, Circle1(1)		(i) Initiating Officer			0172-2544289	chandigarh.dcit1@incometax.gov.in	Chandigarh
6.	(i) Addl./Joint Commissioner of Income Tax, Corporate Range-1(1)	Chennai	(i) Approving Authority	State of Tamil Nadu and Union Territory of Puducherry (excluding Yanam and Mahe District)	044-28338175	044-28338494	chennai.dcit.c1@incometax.gov.in	121, M.G. ROAD, NUNGAMBAKKAM, CHENNAI - 600 034
	(i) Initiating Officer							
7.	(i) Addl./Joint Commissioner of Income Tax, Range-1	Delhi	(i) Approving Authority	National Capital Territory of Delhi	011-23378152	011-23378517	delhi.dcit1@incometax.gov.in	C.R.BUILDING, I.P.ESTATE, NEW DELHI-110002
	(i) Initiating Officer							
8.	(i) Addl./Joint Commissioner of Income Tax, Range-1	Guwahati	(i) Approving Authority	States of Assam, Meghalaya, Arunachal Pradesh, Nagaland, Manipur, Mizoram and Tripura	0361-2345119	0361-2348871	guwahati_acit.c1@incometax.gov.in	Aayakar Bhawan, Christian Basti, G. S. Road, Guwahati-781 005
	(i) Initiating Officer							
9.	(i) Addl./Joint Commissioner of Income Tax, Range-1	Hyderabad	(i) Approving Authority	(i) States of Telangana and Andhra Pradesh (ii) Yanam District of the Union Territory of Puducherry	040-23425241	040-23425242	hyderabad.addl.cit1@incometax.gov.in	7 th Floor, B Block, I.T. Towers, 10-2-3, A.C. Guards, Hyderabad - 500004
	(i) Initiating Officer							
10.	(i) Addl./Joint Commissioner of Income Tax, Range-1	Jaipur	(i) Approving Authority	State of Rajasthan	0141-2385216	0141-2385307	jaipur_addl.cit1@incometax.gov.in	N C R Building, Statue Circle, Jaipur 302-005
	(i) Initiating Officer							

11.	(i) Addl./Joint Commissioner of Income Tax, Range-1	Kanpur	(i) Approving Authority	All cases falling within the districts of Kanpur Nagar, Kanpur Dehat (Ramabainagar), Jalaun, Hamripur, Banda, Chitrakoot, Mahoba, Mathura, Auraiya, Agra, Firozabad, Jhansi, Lalitpur, Etawah, Aligarh, Farrukhabad, Kannauj, Etah, Hathras, Mainpuri, Kanshi Ram Nagar (Kasganj), Muzaffarnagar, Shamli, Saharanpur, Meerut, Baghpeat, Ghaziabad, Panchsheel Nagar (Hapur), Bulandshahar, Gautam Buddha Nagar of State of Uttar Pradesh and State of Uttarakhnad	0512-2303638	kanpur.addlct11@incometax.gov.in	Aayakar Bhawan, 16/69, Civil Lines, Kanpur - 208001
	(ii) Asstt. /Dy. Commissioner of Income Tax, Circle1				0512-2330247		
12.	(i) Addl./Joint Commissioner of Income Tax, Corporate Range-1	Kochi	(i) Approving Authority	(i) State of Kerala, (ii) Mahe District of the Union Territory of Puducherry, (iii) Union Territory of Lakshadweep and Minicoy Islands	0484-2396503	kochi.addlct11@incometax.gov.in	C.R. Building, I.S. Press Road, Kochi - 682018
	(ii) Asstt. /Dy. Commissioner of Income Tax, Corporate Circle1(1)		(i) Initiating Officer		0484-2795587	kochi.dcit.c1.1@incometax.gov.in	
13.	(i) Addl./Joint Commissioner of Income Tax, Range-1	Kolkata	(i) Approving Authority	States of West Bengal, and Sikkim and Union Territory of Andaman and Nicobar Islands	033-22136075	kolkata.addlct11@incometax.gov.in	7 th Floor, Aayakar Bhawan, P-7, Chowringhee Square, Kolkata - 700069
	(ii) Asstt. /Dy. Commissioner of Income Tax, Circle1(1)		(i) Initiating Officer		033-22136131		
14.	(i) Addl./Joint Commissioner of Income Tax, Range-1	Lucknow	(i) Approving Authority	All cases falling within the districts of Lucknow, Unnao, Barabanki, Faizabad, Sultanpur, Amethi, Rae Bareilly, Pratapgarh, Jaunpur, Basti, Gonda, Bahraich, Balrampur, Shravasti, Ambedkar Nagar, Siddharth Nagar, SantKabir nagar, Allahabad, Mirzapur, Fatehpur, Sonbhadra, Kaushambi, Varanasi, Bhadohi (Sant Ravi Das Nagar), Ballia, Ghazipur, Chandauli, Gorakhpur, Deoria, Mau, Azamgarh, Kushinagar, Maharajganj, Bareilly,	0522-2233242		AAYAKAR BHAWAN, 5 - ASHOK MARG, LUCKNOW
	(ii) Asstt. /Dy. Commissioner of		(i) Initiating Officer		0522-2233244		

Income Tax, Circle1			Shahjanahnpur, Pitibhit, Hardoi, Sitapur, Lakhimpur Kheri, Moradabad, Bijinore, Rampur, Badaun, Amroha (Jyotiba Phule Nagar) and Sambhal of State of Uttar Pradesh			
15. (i) Addl./Joint Commissioner of Income Tax, Range-1(1) (ii) Asstt. /Dy. Commissioner of Income Tax, Circle1(1)(1)	Mumbai	(i) Approving Authority (i) Initiating Officer	Area covered by Municipal Corporation of Greater Mumbai and Navi Mumbai Municipal Corporation	022-22016253 022-22120085	mumbai.addicit1.1@incometax.gov.in dcit.1.1.1@incometax.gov.in	Aayakar Bhavan, M.K. Road, Mumbai - 400 020.
16. (i) Addl./Joint Commissioner of Income Tax, Range-1 (ii) Asstt. /Dy. Commissioner of Income Tax, Circle1	Nagpur	(i) Approving Authority (i) Initiating Officer	All areas falling within the districts of Nagpur, Bhandara, Gondia, Akola, Washim, Buldhana, Wardha, Yavatmal, Amravati, Chandrapur and Gadchiroli	0712-2806999 0712-2806910	nagpur.addicit1@incometax.gov.in	5th Floor, Dr. Baba saheb Ambedkar Bhavan(MECL Bldg.) Seminary Hills, Nagpur- 440006
17. (i) Addl./Joint Commissioner of Income Tax, Range-1 (ii) Asstt. /Dy. Commissioner of Income Tax, Circle1(1)	Patna	(i) Approving Authority (i) Initiating Officer	State of Bihar and Jharkhand	0612-2239014 0612-2208550	patna.dcit1@incometax.gov.in	Central Revenue Building, Birchand Patel Path, Patna- 800001
18. (i) Addl./Joint Commissioner of Income Tax, Range-1 (ii) Asstt. /Dy. Commissioner of Income Tax, Circle1(1)	Pune	(i) Approving Authority (i) Initiating Officer	All areas falling within the districts of Pune, Ahmednagar, Satara, Solapur, Kolhapur, Sangli, Ratnagiri and Sinhadurg, Thane District, Palghar District and Raigarh District (excluding Navi Mumbai Municipal Corporation), Nashik, Nandurbar, Jalgaon, Dhule, Aurangabad, Beed, Hingoli, Jalna, Latur, Nanded, Osmanabad and Parbhani.	020-24443135 020-24445528	pune.addicit1@incometax.gov.in pune.dcit1.1@incometax.gov.in	PMT Building, Swargate, Shankarsheth Road, Pune 411037