

Pr.Chief Commissioner of Income Tax (NER) 1 st Floor, Aayakar Bhawan GS Road, Christian basti, Guwahati - 781005		
CIT	Range	AO Wise Jurisdiction
Pr.CIT Charge: Pr. CIT, Guwahati-1, Guwahati Aayakar Bhawan, 2 nd Floor, Guwahati - 781005		
JCIT, Range-1, Guwahati 6 th Floor, Aayakar Bhawan, GS Road, Guwahati – 781005	Deputy/Assistant Commissioner of Income-tax, Circle-1, Guwahati 6 th Floor, Aayakar Bhawan, GS Road, Guwahati - 781005	<p>In the state of Assam a) District of Kamrup (Metropolitan covering all the wards of Guwahati municipal corporation and areas outside the Guwahati Municipal corporation)</p> <p>b) District of Kamrup (Rural)</p> <p>c) Areas of Guwahati Municipal Corporation Ward No-1 to 7</p> <p>a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of column 4</p> <p>b) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (a) of column 4</p> <p>c) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) & (c) of column 4</p> <p>d) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (b) and(c) of column 4</p> <p>e) Persons being companies registered under the companies Act 2013 or under the companies Act 2013 or under the Companies Act 1956 and having its registered office or having its principal place of business in the territorial area mentioned in item (b) and (c) of column 4</p> <p>f) persons being individuals referred to in item (d) of column (6) .</p> <p>Cases or classes of cases referred to in ‘a’, ‘b’, ‘c’, ‘d’, of this column having return of income /loss exceeding Rs 15 Lakh for non-corporate and Rs 20 lakh for corporate assesses :-</p> <p>a) All cases of persons referred to in corresponding entry in item (a) and(c) . Of column 5 whose principal source of income is from salary</p> <p>b) all the cases of persons referred to in corresponding entry in items (a) and (b) of</p>

		<p>column (5) whose principal source of income is from legal , medical engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or any other profession as is notified by the board in the official Gazette under sub-section (1) of section 44AA of the IT Act 1961</p> <p>c) all cases of the persons referred to in corresponding entries in items (c) , (d), and (e) of column 5</p> <p>d) all cases of individuals being managing directors or managers or secretaries in the companies referred to in corresponding entry in item (e) of column 5</p>
	<p>Income Tax Officer ,Ward-1(1), Guwahati</p>	<p>In the state of Assam a) District of Kamrup(Metropolitan covering all the wards of Guwahati municipal corporation and areas outside the Guwahati Municipal corporation)</p> <p>b) District of Kamrup (Rural)</p> <p>c) Areas of Guwahati Municipal Corporation Ward No-1 to 7</p> <p>a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of column 4</p> <p>b) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (a) of column 4</p> <p>c) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) & (c) of column 4</p> <p>d) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (b) and(c) of column 4</p> <p>e) Persons being companies registered under the companies Act 2013 or under the companies Act 2013 or under the Companies Act 1956 and having its registered office or having its principal place of business in the territorial area mentioned in item (b) and (c) of column 4</p> <p>f) persons being individuals referred to in item (d) of column (6) .</p> <p>Cases or classes of cases referred to in ‘a’, ‘b’, ‘c’,’d’, of this column having return of income /loss not exceeding Rs 15 Lakh for non-corporate and Rs 20 lakh for corporate assesses and having</p>

		<p>their first names beginning with any of the letters 'A', 'B', 'D', 'E', 'X' of the English alphabet:-</p> <p>a) All cases of persons referred to in corresponding entry in item (a) and(c). Of column 5 whose principal source of income is from salary</p> <p>b) all the cases of persons referred to in corresponding entry in items (a) and (b) of column (5) whose principal source of income is from legal , medical engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or any other profession as is notified by the board in the official Gazette under sub-section (1) of section 44AA of the IT Act 1961</p> <p>c) all cases of the persons referred to in corresponding entries in items (c) , (d), and (e) of column 5</p> <p>d) all cases of individuals being managing directors or managers or secretaries in the companies referred to in corresponding entry in item (e) of column 5</p> <p>Cases or classes of cases referred to in 'a', 'b', 'c', 'd', of this column having return of income /loss not exceeding Rs 15 Lakh for non-corporate and Rs 20 lakh for corporate assesses and having their first names beginning with any of the letters 'C', 'F', 'G', 'H' and 'Z' of the English alphabet:-</p> <p>a) All cases of persons referred to in corresponding entry in item (a) and(c). Of column 5 whose principal source of income is from salary</p> <p>b) all the cases of persons referred to in corresponding entry in items (a) and (b) of column (5) whose principal source of income is from legal , medical engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or any other profession as is notified by the board in the official Gazette under sub-section (1) of section 44AA of the IT Act 1961</p> <p>c) all cases of the persons referred to in corresponding entries in items (c) , (d), and (e) of column 5</p> <p>d) all cases of individuals being managing directors or managers or secretaries in the companies referred to in corresponding entry in item (e) of column 5</p>
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	Income Tax Officer ,Ward-1(2), Guwahati	<p>In the state of Assam:-</p> <p>a) District of Kamrup(Metropolitan covering all the wards of Guwahati municipal corporation and areas outside the Guwahati Municipal corporation</p> <p>b) District of Kamrup (Rural)</p> <p>c) Areas of Guwahati Municipal Corporation Ward No-1 to 7</p> <p>a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of column 4</p> <p>b) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (a) of column 4</p> <p>c) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) & (c)of column 4</p> <p>d) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (b) and(c) of column 4</p> <p>e) Persons being companies registered under the companies Act 2013 or under the companies Act 2013 or under the Companies Act 1956 and having its registered office or having its principal place of business in the territorial area mentioned in item (b) and (c) of column 4</p> <p>f) persons being individuals referred to in item (d) of column (6) .</p>
	Income Tax Officer ,Ward-1(3), Guwahati	<p>In the state of Assam a) District of Kamrup(Metropolitan covering all the wards of Guwahati municipal corporation and areas outside the Guwahati Municipal corporation)</p> <p>b) District of Kamrup (Rural)</p> <p>c) Areas of Guwahati Municipal Corporation Ward No-1 to 7</p> <p>a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of column 4</p> <p>b) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (a) of column 4</p> <p>c) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) & (c)of column 4</p>

		<p>d) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (b) and(c) of column 4</p> <p>e) Persons being companies registered under the companies Act 2013 or under the companies Act 2013 or under the Companies Act 1956 and having its registered office or having its principal place of business in the territorial area mentioned in item (b) and (c) of column 4</p> <p>f) persons being individuals referred to in item (d) of column (6) .</p> <p>Cases or classes of cases referred to in ‘a’, ‘b’, ‘c’, ‘d’, of this column having return of income /loss not exceeding Rs 15 Lakh for non-corporate and Rs 20 lakh for corporate assesses and having their first names beginning with any of the letters ‘J’, ‘K’, ‘L’,’N’ ‘Y’ of the English alphabet :-</p> <p>a) All cases of persons referred to in corresponding entry in item (a) and(c). Of column 5 whose principal source of income is from salary</p> <p>b) all the cases of persons referred to in corresponding entry in items (a) and (b) of column (5) whose principal source of income is from legal , medical engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or any other profession as is notified by the board in the official Gazette under sub-section (1) of section 44AA of the IT Act 1961</p> <p>c) all cases of the persons referred to in corresponding entries in items (c) , (d), and (e) of column 5</p> <p>d) all cases of individuals being managing directors or managers or secretaries in the companies referred to in corresponding entry in item (e) of column 5</p>
	<p>Income Tax Officer ,Ward-1(4), Guwahati</p>	<p>In the state of Assam a) District of Kamrup(Metropolitan covering all the wards of Guwahati municipal corporation and areas outside the Guwahati Municipal corporation)</p> <p>b) District of Kamrup (Rural)</p> <p>c) Areas of Guwahati Municipal Corporation Ward No-1 to 7</p> <p>a) Persons other than companies deriving income from sources other than income from business or</p>

		<p>profession and residing within the territorial area mentioned in item (a) of column 4</p> <p>b) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (a) of column 4</p> <p>c) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) & (c) of column 4</p> <p>d) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (b) and (c) of column 4</p> <p>e) Persons being companies registered under the companies Act 2013 or under the companies Act 2013 or under the Companies Act 1956 and having its registered office or having its principal place of business in the territorial area mentioned in item (b) and (c) of column 4</p> <p>f) persons being individuals referred to in item (d) of column (6) .</p> <p>Cases or classes of cases referred to in ‘a’, ‘b’, ‘c’, ‘d’, of this column having return of income /loss not exceeding Rs 15 Lakh for non-corporate and Rs 20 lakh for corporate assesses and having their first names beginning with any of the letters ‘T’, ‘O’, ‘P’, ‘Q’, ‘R’ of the English alphabet :-</p> <p>a) All cases of persons referred to in corresponding entry in item (a) and (c) . Of column 5 whose principal source of income is from salary</p> <p>b) all the cases of persons referred to in corresponding entry in items (a) and (b) of column (5) whose principal source of income is from legal , medical engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or any other profession as is notified by the board in the official Gazette under sub-section (1) of section 44AA of the IT Act 1961</p> <p>c) all cases of the persons referred to in corresponding entries in items (c) , (d), and (e) of column 5</p> <p>d) all cases of individuals being managing directors or managers or secretaries in the companies referred to in corresponding entry in item (e) of column 5</p>
	Income Tax Officer ,Ward-	In the state of Assam a) District of Kamrup(

	1(5), Guwahati	<p>Metropolitan covering all the wards of Guwahati municipal corporation and areas outside the Guwahati Municipal corporation)</p> <p>b) District of Kamrup (Rural) c) Areas of Guwahati Municipal Corporation Ward No-1 to 7</p> <p>a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) of column 4 b) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (a) of column 4 c) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (b) & (c) of column 4 d) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (b) and(c) of column 4 e) Persons being companies registered under the companies Act 2013 or under the companies Act 2013 or under the Companies Act 1956 and having its registered office or having its principal place of business in the territorial area mentioned in item (b) and (c) of column 4 f) persons being individuals referred to in item (d) of column (6) .</p> <p>Cases or classes of cases referred to in ‘a’, ‘b’, ‘c’, ‘d’, of this column having return of income /loss not exceeding Rs 15 Lakh for non-corporate and Rs 20 lakh for corporate assesses and having their first names beginning with any of the letters ‘M’, ‘S’, ‘T’, ‘U’, ‘V’, ‘W’ of the English alphabet :-</p> <p>a) All cases of persons referred to in corresponding entry in item (a) and(c). Of column 5 whose principal source of income is from salary</p> <p>b) all the cases of persons referred to in corresponding entry in items (a) and (b) of column (5) whose principal source of income is from legal , medical engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or any other profession as is notified by the board in the official Gazette under sub-section (1) of section 44AA of the IT Act 1961</p>
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		<p>c) all cases of the persons referred to in corresponding entries in items (c) , (d), and (e) of column 5</p> <p>d) all cases of individuals being managing directors or managers or secretaries in the companies referred to in corresponding entry in item (e) of column 5</p>
JCIT, Range-2, Guwahati Aayakar Bhawan, 5 th Floor, GS Road Guwahati – 781005	Assistant Commissioner of Income Tax, Circle-2, Guwahati	<p>In the state of Assam (a) District of Kamrup (Metropolitan covering Areas Guwahati Municipal Corporation Ward Nos. 10 to 13) In the state of Assam (b) Districts of Morigaon and Nagaon</p> <p>(a) Persons referred to in column (6), being other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4)</p> <p>(b) Persons referred to in column (6), being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4)</p> <p>(c) Persons referred to in column (6), being companies registered under the Companies Act, 2013 or under the Companies Act 1956 and having its registered office or having its principal place of business in the territorial area mentioned in column (4)</p> <p>(d) Persons being individuals referred to in item (c) of column (6)</p> <p>(a) Persons referred to in column (6), being other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4)</p> <p>(b) Persons referred to in column (6), being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4)</p> <p>(c) Persons referred to in column (6), being companies registered under the Companies Act, 2013 or under the Companies Act 1956 and having its registered office or having its principal</p>

		<p>place of business in the territorial area mentioned in column (4)</p> <p>(d) Persons being individuals referred to in item (c) of column (6)</p> <p>(a) all cases of persons having returned income or loss <i>exceeding</i> Rupees Ten lacs referred to in corresponding entries in items (a) and (b) of column (5) and all persons with the name beginning with alphabet 'A' and 'B' other than those who require to file return of income u/s 139(4A), 139(4B) & 139(4C) of the Income Tax Act, 1961 and all cases approved by the prescribed authority for the purpose of sections 35(1)(ii), 35(1)(ia), 35(1)(iii) and 35AC of the Income Tax Act, 1961 and other than whose principal source of income is from :</p> <p>(i) Salary</p> <p>(ii) Legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or any other profession as is notified by the Board in the Official Gazette under sub section (I) of section 44AA of the Income Tax Act, 1961.</p> <p>(b) all cases of persons having returned income or loss <i>exceeding</i> Rupees Fifteen lacs referred to in corresponding entries in item (c) of column (5) and all persons with the name beginning with alphabet 'A' and 'B'.</p> <p>(c) all cases of individuals being Managing Directors or Directors or Managers or Secretaries in the companies referred to in item (b) of column (6)</p> <p>(a) all cases of persons having returned income or loss <i>exceeding</i> Rupees Ten lacs referred to in corresponding entries in items (a) and (b) of column (5).</p> <p>(b) all cases of persons having returned income or loss <i>exceeding</i> Rupees Fifteen lacs referred to in corresponding entries in item (c) of column (5).</p> <p>(c) all cases of individuals being Managing Directors or Directors or Managers or Secretaries in the companies referred to item (b) of column (6)</p>
	Income Tax Officer, Ward-2(1), Guwahati	<p>In the state of Assam</p> <p>(a) District of Kamrup (Metropolitan covering Areas Guwahati Municipal Corporation Ward Nos. 10 to 13)</p> <p>(a) Persons referred to in column (6), being other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4)</p>

		<p>(b) Persons referred to in column (6), being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4)</p> <p>(c) Persons referred to in column (6), being companies registered under the Companies Act, 2013 or under the Companies Act 1956 and having its registered office or having its principal place of business in the territorial area mentioned in column (4)</p> <p>(d) Persons being individuals referred to in item (c) of column (6)</p> <p>(a) all cases of persons having returned income or loss <i>not exceeding</i> Rupees Ten lacs and with the name beginning with alphabet “C” to “O” referred to in corresponding entries in items (a) and (b) of column (5) other than those who require to file return of income u/s 139(4A), 139(4B) & 139(4C) of the Income Tax Act, 1961 and all cases approved by the prescribed authority for the purpose of sections 35(1)(ii), 35(1)(ia), 35(1)(iii) and 35AC of the Income Tax Act, 1961 and other than whose principal source of income is from :</p> <p>(i) Salary</p> <p>(ii) Legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or any other profession as is notified by the Board in the Official Gazette under sub section (I) of section 44AA of the Income Tax Act, 1961.</p> <p>(b) all cases of persons, having returned income or loss <i>not exceeding</i> Rupees Fifteen lacs and with the name beginning with alphabet “C” to “O” referred to in corresponding entries in item (c) of column (5).</p> <p>(c) all cases of individuals being Managing Directors or Directors or Managers or Secretaries in the companies referred to item (b) of column (6)</p>
	Income Tax Officer, Ward-2(2), Guwahati	<p>In the state of Assam</p> <p>(a) District of Kamrup (Metropolitan covering Areas Guwahati Municipal Corporation Ward Nos. 10 to 13)</p> <p>(a) Persons referred to in column (6), being other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4)</p>

		<p>(b) Persons referred to in column (6), being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4)</p> <p>(c) Persons referred to in column (6), being companies registered under the Companies Act, 2013 or under the Companies Act 1956 and having its registered office or having its principal place of business in the territorial area mentioned in column (4)</p> <p>(d) Persons being individuals referred to in item (c) of column (6)</p> <p>(a) all cases of persons having returned income or loss <i>not exceeding</i> Rupees Ten lacs and with the name beginning with alphabet “P” to “Z” referred to in corresponding entries in items (a) and (b) of column (5) other than those who require to file return of income u/s 139(4A), 139(4B) & 139(4C) of the Income Tax Act, 1961 and all cases approved by the prescribed authority for the purpose of sections 35(1)(ii), 35(1)(iia), 35(1)(iii) and 35AC of the Income Tax Act, 1961 and other than whose principal source of income is from :</p> <p>(i) Salary</p> <p>(ii) Legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or any other profession as is notified by the Board in the Official Gazette under sub section (I) of section 44AA of the Income Tax Act, 1961.</p> <p>(b) all cases of persons, having returned income or loss <i>not exceeding</i> Rupees Fifteen lacs and with the name beginning with alphabet “P” to “Z” referred to in corresponding entries in item (c) of column (5).</p> <p>(c) all cases of individuals being Managing Directors or Directors or Managers or Secretaries in the companies referred to item (b) of column (6)</p>
	Income Tax Officer, Ward-1, Nagaon	<p>In the state of Assam</p> <p>(a) District of Nagaon</p> <p>(a) Persons referred to in column (6), being other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4)</p> <p>(b) Persons referred to in column (6), being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4)</p>

		<p>(c) Persons referred to in column (6), being companies registered under the Companies Act, 2013 or under the Companies Act 1956 and having its registered office or having its principal place of business in the territorial area mentioned in column (4)</p> <p>(d) Persons being individuals referred to in item (c) of column (6)</p> <p>(a) all cases of persons having returned income or loss <i>not exceeding</i> Rupees Ten lacs and with the name beginning with alphabet “A” to “L” referred to in corresponding entries in items (a) and (b) of column (5).</p>
	Income Tax Officer, Ward-2, Nagaon	<p>In the state of Assam</p> <p>(a) District of Nagaon</p> <p>(a) Persons referred to in column (6), being other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4)</p> <p>(b) Persons referred to in column (6), being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4)</p> <p>(c) Persons referred to in column (6), being companies registered under the Companies Act, 2013 or under the Companies Act 1956 and having its registered office or having its principal place of business in the territorial area mentioned in column (4)</p> <p>(d) Persons being individuals referred to in item (c) of column (6)</p> <p>(a) all cases of persons having returned income or loss <i>not exceeding</i> Rupees Ten lacs and with the name beginning with alphabet “M” to “Z” referred to in corresponding entries in items (a) and (b) of column (5).</p> <p>(b) all cases of persons, having returned income or loss <i>not exceeding</i> Rupees Fifteen lacs and with the name beginning with alphabet “M” to “Z” referred to in corresponding entries in item (c) of column (5).</p> <p>(c) all cases of individuals being Managing Directors or Directors or Managers or Secretaries in the companies referred to item (b) of column (6)</p>
	Income Tax Officer, Ward-	In the state of Assam

	Morigaon	<p>(a) District of Morigaon</p> <p>(a) Persons referred to in column (6), being other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (4)</p> <p>b) Persons referred to in column (6), being other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (4)</p> <p>(c) Persons referred to in column (6), being companies registered under the Companies Act, 2013 or under the Companies Act 1956 and having its registered office or having its principal place of business in the territorial area mentioned in column (4)</p> <p>(d) Persons being individuals referred to in item (c) of column (6)</p> <p>(a) all cases of persons having returned income or loss <i>not exceeding</i> Rupees Ten lacs and with the name beginning with alphabet “A” to “Z” referred to in corresponding entries in items (a) and (b) of column (5).</p> <p>(b) all cases of persons, having returned income or loss <i>not exceeding</i> Rupees Fifteen lacs and with the name beginning with alphabet “A” to “Z” referred to in corresponding entries in item (c) of column (5).</p> <p>(c) all cases of individuals being Managing Directors or Directors or Managers or Secretaries in the companies referred to item (b) of column (6)</p>
JCIT-Range-Tezpur	Assistant Commissioner of Income-tax, Circle-Tezpur	<p>In the state of Assam-</p> <p>(a) District of Sonitpur, Darrang, Udalguri (BTAD), Lakhimpur and Dhemaji.</p> <p>In the state of Arunachal Pradesh-</p> <p>(b) District of East Kameng, West Kameng, Tawang, Lower Subansiri, Upper Subansiri, Papumpare, Capital Complex and Kurung Kumei.</p>

		<p>(a) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in item (a) and (b) of column (4);</p> <p>(b) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (a) and (b) of column (4);</p> <p>(c) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (a) and (b) of column (4).</p> <p>(d) Persons being individuals referred to in item (e) in column (6)</p> <p>(a) All cases of persons referred to in corresponding entries in item (a) of column (5) being companies having returned income/loss above Rs 15 lakhs.</p> <p>b) All cases of persons referred to in corresponding entries in item (b) and (c) of column (5) having returned income/loss above Rs 10 lakhs.</p> <p>(c) All cases of persons referred to in corresponding entry in item (a), (b) and (c) of column (5) whose names begin with the alphabet "A" and "B" within the territorial area mentioned in (a) and (b) of column (4) except the districts of Darrang, Udalguri (BTAD), Lakhimpur and Dhemaji in the state of Assam and the districts of Upper Subansiri, Lower Subansiri, Papumpare including Capital Complex and Kurung Kumey.</p> <p>(d) All cases of persons within the territorial area mentioned in item (a) and (b) of column (4) where search and seizure assessments are to be made.</p> <p>(e) All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in (a) above.</p> <p>(f) All cases of persons who require to file return of income u/s 139(4A), 139(4B) and 139(4C) of the Income-tax Act, 1961 and all cases approved by the prescribed authority for the purpose of section 35(1)(ii), 35(1)(ia) and 35(1)(iii) and 35AC of the Income-tax Act, 1961.</p>
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		(g) Any other cases allotted by the Joint Commissioner of Income-tax, Range-Tezpur, Tezpur from time to time.
	Income Tax Officer, Ward-1, Tezpur	<p>In the state of Assam-</p> <p>(c) District of Sonitpur,</p> <p>In the state of Arunachal Pradesh-</p> <p>(d) District of East Kameng, West Kameng, Tawang.</p> <p>(a) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in item (c) and (d) of column (4);</p> <p>(b) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (c) and (d) of column (4);</p> <p>(c) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (c) and (d) of column (4);</p> <p>(d) Persons being individuals referred to in item (c) in column (6)</p> <p>(a) All cases of persons referred to in corresponding entry in item (a) of column (5) being companies whose names begin with the alphabet "C" "D" "E" "F" "G" "H" "I" "J" "K" "L" and "M" having returned income/ loss upto Rs 15 lakhs.</p> <p>b) All cases of persons referred to in corresponding entry in item (b) and (c) of column (5) whose names begin with the alphabet "C" "D" "E" "F" "G" "H" "I" "J" "K" "L" and "M" having returned income/ loss up to Rs 10 lakhs.</p> <p>(c) All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in (a) above</p> <p>(d) Any other cases allotted by the Joint Commissioner of Income-tax, Range-Tezpur, Tezpur from time to time.</p>
	Income Tax Officer, Ward-2,	In the state of Assam-

	Tezpur	<p>(e) District of Sonitpur, In the state of Arunachal Pradesh-</p> <p>(f) District of East Kameng, West Kameng, Tawang.</p> <p>(a) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in item (e) and (f) of column (4);</p> <p>(b) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (e) and (f) of column (4);</p> <p>(c) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (e) and (f) of column (4);</p> <p>(d) Persons being individuals referred to in item (c) in column (6)</p> <p>(a) All cases of persons referred to in corresponding entry in item (a) of column (5) being companies whose names begin with the alphabet ‘N’ ‘O’ ‘P’ ‘Q’ ‘R’ ‘S’ ‘T’ ‘U’ ‘V’ ‘W’ ‘X’ ‘Y’ and ‘Z’ having returned income/ loss upto Rs 15 lakhs.</p> <p>b) All cases of persons referred to in corresponding entry in item (b) and (c) of column (5) whose names begin with the alphabet ‘N’ ‘O’ ‘P’ ‘Q’ ‘R’ ‘S’ ‘T’ ‘U’ ‘V’ ‘W’ ‘X’ ‘Y’ and ‘Z’ having returned income/ loss up to Rs 10 lakhs.</p> <p>(c) All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in (a) above</p> <p>(d) Any other cases allotted by the Joint Commissioner of Income-tax, Range-Tezpur, Tezpur from time to time.</p>
	Income Tax Officer, Ward-Mangaldai	<p>In the state of Assam-</p> <p>(g) District of Darrang and Udalguri (BTAD)</p>

		<p>(a) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in item (g) of column (4);</p> <p>(b) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (g) of column (4);</p> <p>(c) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (g) of column (4).</p> <p>(d) Persons being individuals referred to in item (c) in column (6)</p> <p>(a) All cases of persons referred to in corresponding entries in item (a) of column (5) being companies having returned income/loss up to Rs 15 lakhs</p> <p>(b) All cases of persons referred to in corresponding entries in item (b) and (c) of column (5) having returned income/loss up to Rs 10 lakhs</p> <p>(c) All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in (a) above</p> <p>(d) Any other cases allotted by the Joint Commissioner of Income-tax, Range-Tezpur, Tezpur from time to time.</p>
	<p>Income Tax Officer, Ward-North Lakhimpur</p>	<p>In the state of Assam-</p> <p>(h) District of Lakhimpur and Dhemaji</p> <p>(a) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in item (h) of column (4);</p> <p>(b) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (h) of column (4);</p>

		<p>(c) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (h) of column (4).</p> <p>(d) Persons being individuals referred to in item (c) in column (6).</p> <p>(a) All cases of persons referred to in corresponding entries in item (a) of column (5) being companies having returned income/loss up to Rs 15 lakhs.</p> <p>(b) All cases of persons referred to in corresponding entries in item (b) and (c) of column (5) having returned income/loss up to Rs 10 lakhs.</p> <p>(c) All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in (a) above</p> <p>(d) Any other cases allotted by the Joint Commissioner of Income-tax, Range-Tezpur, Tezpur from time to time.</p>
	Income Tax Officer, Ward-Itanagar	<p>In the state of Arunachal Pradesh-</p> <p>(i) District of Lower Subansiri, Upper Subansiri, Papumpare, Capital Complex and Kurung Kumei</p> <p>(a) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or principal place of business in the area mentioned in item (i) of column (4);</p> <p>(b) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in item (i) of column (4);</p> <p>(c) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in item (i) of column (4).</p> <p>(d) Persons being individuals referred to in item (c) in column (6)</p> <p>(a) All cases of persons referred to in corresponding entries in item (a) of column (5) being companies having returned income/loss up</p>

		<p>to Rs 15 lakhs.</p> <p>(b) All cases of persons referred to in corresponding entries in item (b) and (c) of column (5) having returned income/loss up to Rs 10 lakhs.</p> <p>(c) All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in (a) above</p> <p>(d) Any other cases allotted by the Joint Commissioner of Income-tax, Range-Tezpur, Tezpur from time to time.</p>
CIT	Range	AO Wise Jurisdiction
Pr.CIT Charge: Pr. CIT, Guwahati-2, Guwahati Aayakar Bhawan, 2 nd Floor, Guwahati - 781005		
Addl./Jt. Commissioner of Income Tax, Range-3, Guwahati (7 th Floor, AayakarBhawan, Christian Basti, G.S. Road, Guwahati – 781005 PH: 0361-2345159)	Deputy/Assistant Commissioner of Income-tax , Circle-3, Guwahati 7 th Floor, AayakarBhawan, Christian Basti, G.S. Road, Guwahati – 781005 PH: 0361-2345664	<p>Territorial jurisdiction: The territorial areas of Guwahati Municipal ward no. 14 to 31 as per GMC notification dated 15.03.2013 and other areas of Kamrup (Metropolitan) district outside the Guwahati Municipal Corporation.</p> <p>Persons or classes of persons:</p> <p>Company cases : Income/ loss above Rs. 20 lakhs Non-Company cases : Income/ loss above Rs. 15 lakhs</p>
	Income-tax Officer Ward-3(1), Guwahati 7 th Floor, AayakarBhawan, Christian Basti, G.S. Road, Guwahati – 781005 PH: 0361-2345663	<p>Territorial jurisdiction: The territorial areas of Guwahati Municipal ward no. 14 to 31 as per GMC notification dated 15.03.2013 and other areas of Kamrup (Metropolitan) district outside the Guwahati Municipal Corporation.</p> <p>Persons or classes of persons:</p> <p>Company cases : Income/ loss uptoRs. 20 lakhs having their first names beginning with A,B,C or D of the English alphabet Non-Company cases : Income/ loss uptoRs. 15 lakhs having their first names beginning with A,B,C or D of the English alphabet</p>
	Income-tax Officer Ward-3(2), Guwahati 7 th Floor, AayakarBhawan, Christian Basti, G.S. Road, Guwahati – 781005	<p>Territorial jurisdiction: The territorial areas of Guwahati Municipal ward no. 14 to 31 as per GMC notification dated 15.03.2013 and other areas of Kamrup (Metropolitan) district outside the Guwahati</p>

	PH: 0361-2345662	<p>Municipal Corporation.</p> <p>Persons or classes of persons:</p> <p>Company cases : Income/ loss uptoRs. 20lakhs having their first names beginning with J,K,L or M of the English alphabet</p> <p>Non-Company cases : Income/ loss uptoRs. 15 lakhs having their first names beginning with J,K,L or M of the English alphabet</p>
	<p>Income-tax Officer Ward-3(3), Guwahati 7th Floor, AayakarBhawan, Christian Basti, G.S. Road, Guwahati – 781005 PH: 0361-2345661</p>	<p>Territorial jurisdiction: The territorial areas of Guwahati Municipal ward no. 14 to 31 as per GMC notification dated 15.03.2013 and other areas of Kamrup (Metropolitan) district outside the Guwahati Municipal Corporation.</p> <p>Persons or classes of persons:</p> <p>Company cases : Income/ loss uptoRs. 20lakhs having their first names beginning with O,P,Q or R of the English alphabet</p> <p>Non-Company cases : Income/ loss uptoRs. 15 lakhs having their first names beginning with O,P,Q or R of the English alphabet</p>
	<p>Income-tax Officer Ward-3(4), Guwahati 7th Floor, AayakarBhawan, Christian Basti, G.S. Road, Guwahati – 781005 PH: 0361-2345660</p>	<p>Territorial jurisdiction: The territorial areas of Guwahati Municipal ward no. 14 to 31 as per GMC notification dated 15.03.2013 and other areas of Kamrup (Metropolitan) district outside the Guwahati Municipal Corporation.</p> <p>Persons or classes of persons:</p> <p>Company cases : Income/ loss uptoRs. 20 lakhs having their first names beginning with S,U,V,W,X,Y or Z of the English alphabet</p> <p>Non-Company cases : Income/ loss uptoRs. 15 lakhs having their first names beginning with S,U,V,W,X,Y or Z of the English alphabet</p>
	<p>Income-tax Officer Ward-3(5), Guwahati 7th Floor, AayakarBhawan, Christian Basti, G.S. Road, Guwahati – 781005 PH: 0361-2345559</p>	<p>Territorial jurisdiction: The territorial areas of Guwahati Municipal ward no. 14 to 31 as per GMC notification dated 15.03.2013 and other areas of Kamrup (Metropolitan) district outside the Guwahati Municipal Corporation.</p>

		<p>Persons or classes of persons:</p> <p>Company cases : Income/ loss uptoRs. 20lakhs having their first names beginning with E,F,G,H,I or T of the English alphabet</p> <p>Non-Company cases : Income/ loss uptoRs. 15 lakhs having their first names beginning with E,F,G,H,I or T of the English alphabet</p>
	<p>Dy.Commissioner of Income-tax/ Asstt. Commissioner of Income-tax, Cir-4, Guwahati, 502, 5th Floor, AayakarBhawan, Christianbasti, Guwahati-781005</p>	<p>Territorial jurisdiction: The territorial areas of Guwahati Municipal ward no. 8 and 9 as per GMC notification dated 15.03.2013 and Nalbari, Baksa&Barpeta district.</p> <p>Persons or classes of persons:</p> <p>Company cases : Income/ loss above Rs. 20lakhs</p> <p>Non-Company cases : Income/ loss above Rs. 15 lakhs</p>
<p>Addl.Commissioner of Income-tax, Range-4, Guwahati, 501, 5th Floor, AayakarBhawan, Christianbasti, Guwahati-781005 Landline No.0361-2345138</p>	<p>Income-tax Officer, Ward-4(1), Guwahati 503, 5th Floor, AayakarBhawan, Christianbasti, Guwahati-781005</p>	<p>The territorial areas of Guwahati Municipal ward no. 8 and 9 as per GMC notification dated 15.03.2013</p> <p>Persons or classes of persons:</p> <p>Company cases : Income/ loss upto Rs. 20lakhs having their first names beginning with A,B,C,D,E,F,G & H of the English alphabet</p> <p>Non-Company cases : Income/ loss upto Rs. 15 lakhs having their first names beginning with A,B,C,D,E,F,G & H of the English alphabet</p>
	<p>Income-tax Officer, Ward-4(2), Guwahati 504, 5th Floor, AayakarBhawan, Christianbasti, Guwahati-781005</p>	<p>The territorial areas of Guwahati Municipal ward no. 8 and 9 as per GMC notification dated 15.03.2013</p> <p>Persons or classes of persons:</p> <p>Company cases : Income/ loss upto Rs. 20 lakhs having their first names beginning with I,J,K,L,M,N,O & P of the English alphabet</p> <p>Non-Company cases : Income/ loss upto Rs. 15 lakhs having their first names beginning with I,J,K,L,M,N,O & P of the English alphabet</p>
	<p>Income-tax Officer, Ward-4(3), Guwahati</p>	<p>The territorial areas of Guwahati Municipal ward no. 8 and 9 as per GMC notification dated</p>

	512, 5 th Floor, AayakarBhawan, Christianbasti, Guwahati- 781005	15.03.2013 Persons or classes of persons: Company cases : Income/ loss upto Rs. 20 lakhs having their first names beginning with Q,R,S,T,U,V,W,X,Y & Z of the English alphabet Non-Company cases : Income/ loss upto Rs. 15 lakhs having their first names beginning with Q,R,S,T,U,V,W,X,Y & Z of the English alphabet
	Income-tax Officer, Ward-Nalbari, AayakarBhawan, Alternative Road, Nalbari-781335 Landline No.03624-220288	The territorial areas of Nalbari&Baksa District of Assam Persons or classes of persons: Company cases : Income/ loss upto Rs. 20 lakhs Non-Company cases : Income/ loss upto Rs. 15 lakhs
	Income-tax Officer, Ward-Barpeta Road, Aamtal, Barpeta Road, Pin-781385 Landline No. 03666-263744	The territorial areas of Barpeta District of Assam Persons or classes of persons: Company cases : Income/ loss upto Rs. 20 lakhs Non-Company cases : Income/ loss upto Rs. 15 lakhs
Addl. Commissioner of Income Tax, Range-Bongaigaon Das Complex, Bara Bazar, Bongaigaon, Assam – 783380. Landline No. – 03664-230828.	Assistant Commissioner of Income tax Circle -Bongaigaon Das Complex, Bara Bazar, Bongaigaon, Assam – 783380. Landline No. – 03664-237800, 237801 (F)	The territorial areas 1. In the State of Assam: Bongaigaon, Dhubri, Chirang, Goalpara and Kokrajhar district. 2. In state of Meghalaya: East, West,South& North Garo Hills and South East Garo Hills district. Persons or classes of persons: Company cases : Income/ loss above Rs. 15 lakhs Non-Company cases : Income/ loss above Rs. 15 lakhs
	Income-tax Officer, W-1, Bongaigaon Das Complex, Bara Bazar, Bongaigaon, Assam – 783380. Landline No. – 03664-230618	The territorial area (In the State of Assam) : Bongaigaon, Chirang, and Kokrajhar district. Persons or classes of persons: Company cases : Income/ loss upto Rs. 15 lakhs having their first names beginning with any ofthe English alphabet‘A’ to ‘O’. Non-Company cases :

		Income/ loss upto Rs. 15 lakhs having their first names beginning with any of the English alphabet 'A' to 'O' .
	Income-tax Officer, W-2, Bongaigaon Das Complex, Bara Bazar, Bongaigaon, Assam – 783380. Landline No. – 03664-230301.	The territorial area (In the State of Assam) : Bongaigaon, Chirang, and Kokrajhar district. Persons or classes of persons: Company cases : Income/ loss upto Rs. 15 lakhs having their first names beginning with any of the English alphabet 'P' to 'Z' . Non-Company cases : Income/ loss upto Rs. 15 lakhs having their first names beginning with any of the English alphabet 'P' to 'Z' .
	Income-tax Officer, W-Goalpara	The territorial area 1. In the State of Assam : Goalpara District 2. In state of Meghalaya: East, West, South & North Garo Hills and South East Garo Hills district. Persons or classes of persons: Company cases : Income/ loss upto Rs. 15 lakhs. Non-Company cases : Income/ loss upto Rs. 15 lakhs.
	Income-tax Officer, W-1, Dhubri Aayakar Bhawan, T R Phukan Road, Dhubri, Assam – 783301. Landline No. – 03662 – 230922 230922(F)	The territorial area (In the State of Assam) : Dhubridistrict. Persons or classes of persons: Company cases : Income/ loss upto Rs. 15 lakhs having their first names beginning with any of the English alphabet 'K' to 'Z' . Non-Company cases : Income/ loss upto Rs. 15 lakhs having their first names beginning with any of the English alphabet 'K' to 'Z' .
	Income-tax Officer, W-2, Dhubri Aayakar Bhawan, T R Phukan Road, Dhubri, Assam – 783301. Landline No. – 03662 –	The territorial area (In the State of Assam) : Dhubri district. Persons or classes of persons: Company cases : Income/ loss upto Rs. 15 lakhs having their first names beginning with any of the English alphabet

	231497	‘A’ to ‘J’ . Non-Company cases : Income/ loss upto Rs. 15 lakhs having their first names beginning with any of the English alphabet ‘A’ to ‘J’ .
	Tax Recovery Officer 7 th Floor, Aayakar Bhawan GS Road, Guwahati – 781005	All cases pertaining to CIT, Guwahati-2, Guwahati

CIT	Range	AO Wise Jurisdiction
Pr. CIT Charge: Principal Commissioner of Income Tax, Jorhat, Aayakar Bhawan, Thana Road, Jorhat, Assam-785001, Ph. No. 0376-2301242		
Joint Commissioner of Income Tax, Range- Jorhat, Raj & Co. Building, J.P.R. Road, Jorhat, Assam- 785001 Ph. No. 0376-2322896	Assistant Commissioner of Income Tax, Circle- Jorhat, Raj & Co. Building, J.P.R. Road, Jorhat, Assam-785001 Ph. No. 0376-2320145	<p>(i) All cases of persons other than companies deriving income from sources other than income from business or profession and residing within the territory of Jorhat and Golaghat Districts in the state of Assam whose return of Income/Loss as on 1st April of any subsequent financial year is Rs. 10 lacs or above.</p> <p>(ii) All cases of persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territory of Jorhat and Golaghat Districts in the state of Assam whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is Rs. 10 lacs or above.</p> <p>(iii) All cases of persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or having its principal place of business within the territory of Jorhat and Golaghat Districts in the state of Assam whose return of on 1st April of any subsequent financial year is Rs. 15 lacs or above.</p> <p>(iv) All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in item (iii) supra.</p> <p>(v) All cases of persons within the territory of Jorhat and Golaghat Districts in the State of Assam who are required to file return of income u/s 139(4A), 139(4B) & 139(4C) of the Income Tax Act, 1961 and all cases approved by the prescribed authority for the purpose of section 35(1)(ii), 35(1)(iii) and 35AC of the Income Tax Act, 1961.</p> <p>(vi) All cases of persons within the territory of Jorhat and Golaghat Districts in the State of Assam where search & seizure assessments are</p>

		<p>required to be made.</p> <p>(vii) All cases of persons within the territory of Jorhat and Golaghat Districts in the State of Assam where claim of deduction under Chapter VI-A of the Income Tax Act, 1961 is Rs. 50 lacs or above.</p>
	<p>Income Tax Officer, Ward-1, Jorhat, Raj & Co. Building, J.P.R. Road, Jorhat Assam-785001 Ph. No. 0376-2321559</p>	<p>(i) All cases of persons other than companies deriving income from sources other than income from business or profession and residing within the territory of Jorhat District in the State of Assam whose surname starts with the Alphabets from 'A' to 'B' other than the cases allocated to Deputy/ Assistant Commissioner of Income Tax, Circle- Jorhat</p> <p>(ii) All cases of persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territory of Jorhat District in the state of Assam whose surname starts with the Alphabets from 'A' to 'B' other than the cases allocated to Deputy/ Assistant Commissioner of Income Tax, Circle- Jorhat.</p> <p>(iii) All cases of persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or having its principal place of business within the territory of Jorhat District in the state of Assam whose surname starts with the Alphabets from 'A' to 'B' other than the cases allocated to Deputy/ Assistant Commissioner of Income Tax, Circle- Jorhat</p> <p>(iv) All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in item (iii) supra</p>
	<p>Income Tax Officer, Ward-2, Jorhat, Raj & Co. Building, J.P.R. Road, Jorhat, Assam- 785001 Ph. No. 0376-2321493</p>	<p>(i)) All cases of persons other than companies deriving income from sources other than income from business or profession and residing within the territory of Jorhat District in the State of Assam whose surname starts with the Alphabets from 'J' to 'Q' other than the cases allocated to Deputy/ Assistant Commissioner of Income Tax, Circle- Jorhat.</p> <p>(ii) All cases of persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territory of Jorhat District in the state of Assam whose surname starts with the Alphabets from 'J' to 'Q' other than the cases allocated to Deputy/ Assistant Commissioner of Income Tax, Circle- Jorhat.</p>

		<p>(iii) All cases of persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or having its principal place of business within the territory of Jorhat District in the state of Assam whose surname starts with the Alphabets from 'J' to 'Q' other than the cases allocated to Deputy/ Assistant Commissioner of Income Tax, Circle- Jorhat.</p> <p>(iv) All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in item (iii) supra</p>
	<p>Income Tax Officer , Ward-3, Jorhat, Raj & Co. Building, J.P.R. Road, Jorhat, Assam- 785001 Ph. No. 0376-2304151</p>	<p>(i) All cases of persons other than companies deriving income from sources other than income from business or profession and residing within the territory of Jorhat District in the State of Assam whose surname starts with the Alphabets from 'C' to 'I' other than the cases allocated to Deputy/ Assistant Commissioner of Income Tax, Circle- Jorhat.</p> <p>(ii) All cases of persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territory of Jorhat District in the state of Assam whose surname starts with the Alphabets from 'C' to 'I' other than the cases allocated to Deputy/ Assistant Commissioner of Income Tax, Circle- Jorhat.</p> <p>(iii) All cases of persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or having its principal place of business within the territory of Jorhat District in the state of Assam whose surname starts with the Alphabets from 'C' to 'I' other than the cases allocated to Deputy/ Assistant Commissioner of Income Tax, Circle- Jorhat.</p> <p>(iv) All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in item (iii) supra</p>
	<p>Income Tax Officer, Ward-4, Jorhat, Raj & Co. Building, J.P.R. Road, Jorhat, Assam-785001 Ph. No. 0376-2321493</p>	<p>(i) All cases of persons other than companies deriving income from sources other than income from business or profession and residing within the territory of Jorhat District in the State of Assam whose surname starts with the Alphabets from 'R' to 'Z' other than the cases allocated to Deputy/ Assistant Commissioner of Income Tax, Circle- Jorhat.</p>

		<p>(ii) All cases of persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territory of Jorhat District in the state of Assam whose surname starts with the Alphabets from 'R' to 'Z' other than the cases allocated to Deputy/ Assistant Commissioner of Income Tax, Circle- Jorhat.</p> <p>(iii) All cases of persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or having its principal place of business within the territory of Jorhat District in the state of Assam whose surname starts with the Alphabets from 'R' to 'Z' other than the cases allocated to Deputy/ Assistant Commissioner of Income Tax, Circle- Jorhat.</p> <p>(iv) All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in item (iii) supra</p>
	<p>Income Tax Officer, Ward- Golaghat, Aayakar Bhawan, Jonakinagar, Golaghat, Assam. Ph. No. 03774-284988</p>	<p>(i) All cases of persons other than companies deriving income from sources other than income from business or profession and residing within the territory of Golaghat District in the State of Assam other than the cases allocated to Deputy/ Assistant Commissioner of Income Tax, Circle- Jorhat.</p> <p>(ii) All cases of persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territory of Golaghat District in the state of Assam other than the cases allocated to Deputy/ Assistant Commissioner of Income Tax, Circle- Jorhat.</p> <p>(iii) All cases of persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or having its principal place of business in the within the territory of Golaghat District in the state of Assam other than the cases allocated to Deputy/ Assistant Commissioner of Income Tax, Circle- Jorhat.</p> <p>(iv) All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in item (iii) supra</p>
<p>Joint Commissioner of Income Tax, Range- Sivasagar, Aayakar Bhavan, Melachakar, Sivasagar,</p>	<p>ACIT, Circle- Dimapur, Aayakar Bhavan, New Colony (Purana Bazar), Dimapur, Nagaland, 797112 Ph. No.</p>	<p>Assessee having returned income/loss more than ten lakh and all AOP and BOI cases within the territory of Sivasagar & Karbi Anglong District in the state of Assam and state of Nagaland</p>

Assam, 785640 Ph. No. 03772-220086	03862-229373	
	ITO, Ward-1, Dimapur, Aayakar Bhavan, New Colony (Purana Bazar), Dimapur, Nagaland, 797112 Ph. No. 03862-235634	Assessee having returned income/loss upto ten lakh and name start from A to K within the territory of state of Nagaland and district of Karbi Anglong in the state of Assam
	ITO, Ward-2, Dimapur, Aayakar Bhavan, New Colony (Purana Bazar), Dimapur, Nagaland, 797112 Ph. No. 03862-229344	Assessee having returned income/loss upto ten lakh and name start from L to Z within the territory of state of Nagaland. All salary cases of district of Karbi Anglong in the state of Assam
	ITO, Ward-1, Sivasagar, Aayakar Bhavan, Melachakar, Sivasagar, Assam, 785640 Ph. No. 03772- 221187	Assessee having returned income/loss upto ten lakh and name start from A to K within the territory of Sivasagar district in the state of Assam
	ITO, Ward-2, Sivasagar, Aayakar Bhavan, Melachakar, Sivasagar, Assam, 785640 Ph. No. 03772- 232093	Assessee having returned income/loss upto ten lakh and name start from L to Z within the territory of Sivasagar district in the state of Assam
Joint Commissioner of Income Tax, Range- Imphal, Old Lambulane, Central Jail Road, Imphal, Manipur- 795001 Ph. No. 0385-2448539	Deputy Commissioner of Income Tax, Circle- Imphal, Old Lambulane, Central Jail Road, Imphal, Manipur- 795001 Ph. No. 0385-2446335	<ol style="list-style-type: none"> 1. All non-corporate assessee within the territory of state of Manipur, whose return of income/loss as on 1st April 2014 and as on 1st April of any subsequent financial years above Rs. 10,00000/- 2. All corporate assessee within the territory of state of Manipur, whose return of income/loss as on 1st April 2014 and as on 1st April of any subsequent financial years above Rs. 15,00000/- 3. All cases of members of Association of persons, partners of firms and trustees of trust included in item 1 supra. 4. All cases of persons within the area mentioned in item 1 above where search and seizure assessment are required to be made. 5. all cases of whole time director of companies included in item (a) supra. 6. All cases of persons within the area mentioned in item 1 above whose claim of Chapter VIA deduction as on 1st April 2014 and as on 1st April of any subsequent financial year is 25,00,000 or above irrespective of their returned income/loss and 7. Any other cases which may be allocated hereafter.
	Income Tax Officer, Ward-1, Old Lambulane, Central Jail Road, Imphal, Manipur-	1. All non-corporate cases of persons within the territory of state of Manipur, whose return of income/loss as on 1 st April 2014 and as on 1 st

	<p>795001 Ph. NO. 0385-245624</p>	<p>April of any subsequent financial year is upto Rs. 10,00000/- and name begins with '<u>A,B,C&D</u>' of English Alphabet.</p> <p>2. All Corporate cases within the area mentioned above whose returned income/loss on 1st April 2014 and as on 1st April of any subsequent financial year is upto Rs. 15,00,000/-</p> <p>3. All cases of members of Association of persons or partners of firms included in item (1) supra</p> <p>4. All cases of whole time director of Companies included in item 1 supra.</p> <p>5. Any other case which may be allocated hereafter</p>
	<p>Income Tax Officer, Ward-2, Old Lambulane, Central Jail Road, Imphal, Manipur- 795001 Ph. NO. 0385-2457961</p>	<p>1. All non-corporate cases of persons within the territory of state of Manipur, whose return of income/loss as on 1st April 2014 and as on 1st April of any subsequent financial year is upto Rs. 10,00000/- and name begins with '<u>E,F,G,H,I,J & K</u>' of English Alphabet.</p> <p>2. All Corporate cases within the area mentioned above whose returned income/loss on 1st April 2014 and as on 1st April of any subsequent financial year is upto Rs. 15,00,000/-</p> <p>3. All cases of members of Association of persons or partners of firms included in item (1) supra</p> <p>4. All cases of whole time director of Companies included in item 1 supra.</p> <p>5. Any other case which may be allocated hereafter</p>
	<p>Income Tax Officer, Ward-3, Old Lambulane, Central Jail Road, Imphal, Manipur- 795001 Ph. NO. 0385-2445536</p>	<p>1. All non-corporate cases of persons within the territory of state of Manipur, whose return of income/loss as on 1st April 2014 and as on 1st April of any subsequent financial year is upto Rs. 10,00000/- and name begins with '<u>L,M,N, & O</u>' of English Alphabet.</p> <p>2. All Corporate cases within the area mentioned above whose returned income/loss on 1st April 2014 and as on 1st April of any subsequent financial year is upto Rs. 15,00,000/-</p> <p>3. All cases of members of Association of persons or partners of firms included in item (1) supra</p>

		<p>4. All cases of whole time director of Companies included in item 1 supra.</p> <p>5. Any other case which may be allocated hereafter</p>
	<p>Income Tax Officer, Ward-4, Old Lambulane, Central Jail Road, Imphal, Manipur- 795001 Ph. NO. 0385-2445536</p>	<p>1. All non-corporate cases of persons within the territory of state of Manipur, whose return of income/loss as on 1st April 2014 and as on 1st April of any subsequent financial year is upto Rs. 10,00000/- and name begins with '<u>P,Q,R.& T</u>' of English Alphabet.</p> <p>2. All Corporate cases within the area mentioned above whose returned income/loss on 1st April 2014 and as on 1st April of any subsequent financial year is upto Rs. 15,00,000/-</p> <p>3. All cases of members of Association of persons or partners of firms included in item (1) supra</p> <p>4. All cases of whole time director of Companies included in item 1 supra.</p> <p>5. Any other case which may be allocated hereafter</p>
	<p>Income Tax Officer, Ward-5, Old Lambulane, Central Jail Road, Imphal, Manipur- 795001 Ph. NO. 0385-2445536</p>	<p>1. All non-corporate cases of persons within the territory of state of Manipur, whose return of income/loss as on 1st April 2014 and as on 1st April of any subsequent financial year is upto Rs. 10,00000/- and name begins with '<u>S,U,V,W,X,Y& Z</u>' of English Alphabet.</p> <p>2. All Corporate cases within the area mentioned above whose returned income/loss on 1st April 2014 and as on 1st April of any subsequent financial year is upto Rs. 15,00,000/-</p> <p>3. All cases of members of Association of persons or partners of firms included in item (1) supra</p> <p>4. All cases of whole time director of Companies included in item 1 supra.</p> <p>5. Any other case which may be allocated hereafter</p>

CIT	Range	AO Wise Jurisdiction
<p>Pr.CIT, Shillong Aayakar Bhawan, M.G.Road, Shillong-793001. Landline No:2226709(O),2226662(F),,</p>		

<p>Joint Commissioner of Income-tax, RANGE- SHILLONG Aayakar Bhawan, M.G.Road, Shillong-793001. Phone:0364-2223005 (O & F),</p>	<p>1(i) ACIT, Circle-Shillong Aayakar Bhawan, M.G.Road, Shillong-793001. Phone:0364-2505630 (O&F)</p>	<p>1(i)(a). All cases of persons with the name beginning with alphabet 'A' being other than companies and deriving income from sources other than business or profession and residing within [In the State of Meghalaya] the district of East Khasi Hills, West Khasi Hills and South West Khasi Hills, Ri-Bhoi, East and West Jaintia Hills (territorial jurisdiction under ACIT, Circle-Shillong) and having returned income or loss above Rs. Ten lacs.</p> <p>1(i)(b). All cases of persons with the name beginning with alphabet 'A' being other than companies and deriving income from business or profession, whose principal place of business lies within the territorial jurisdiction mentioned at Sl.No.1(i)(a) above, having returned income or loss above Rs. Ten lacs.</p> <p>1(i)(c). Persons being Companies registered under Companies Act, 1956 with the name beginning with alphabet 'A', having its registered office or principal place of business in the area mentioned at Sl.No.1(i)(a), having income or loss above Rs. Fifteen lacs. All cases of individuals being Managing Director or Director or Manager or Secretary of the Companies referred to above.</p> <p>1(i)(d). All cases of persons referred to in Sl.nos. 1(i)(a), 1(i)(b) and 1(i)(c) claiming exemption u/s 10(23C) or 11 or 13A or 80IC or 80IE.</p>
	<p>1(ii) ITO, Ward-1, Shillong Aayakar Bhawan, M.G.Road, Shillong-793001. Phone:0364-2223897 (O)</p>	<p>1(ii)(a). Territorial area includes: [In the State of Meghalaya] Dists. Of East Khasi Hills, West Khasi Hills and South West Khasi Hills.</p> <p>1(ii)(b). All cases of persons, excluding the persons specifically assigned to the AC/DCIT, Circle-Shillong and with the name starting with alphabet 'B' or 'C' or 'D' or 'E' or 'F' or 'G' or 'H' or 'I' or 'J'.</p> <p>1(ii)(c). All cases or persons mentioned at Sl. No.1(ii)(b) above, deriving income from sources other than business or profession and residing in the territorial area as mentioned in Sl. No.1(ii)(a) above and whose returned income/loss does not exceed Rs. Ten lacs.</p> <p>1(ii)(d). All cases of persons mentioned at Sl.No.1(ii)(b) above, deriving income from business or profession and whose principal place of business or profession is within the territorial jurisdiction mentioned at Sl.No.1(ii)(a)</p> <p>1(ii)(e). All cases or persons mentioned at Sl.No. 1(ii)(b) above and being Companies registered</p>

		<p>under Companies Act, 1956 within the territorial jurisdiction mentioned at Sl.No. 1(ii)(a) above, having returned income/loss upto Rs. Fifteen lacs. Individuals including managing director or a director or a manager or secretary of the said Companies fall under the jurisdiction of ITO, Ward-1, Shillong.</p>
<p>1(iii) ITO, Ward-2, Shillong Aayakar Bhawan, M.G.Road, Shillong-793001. Phone:0364-2223764 (O)</p>	<p>1(iii)(a). Territorial area includes: [In the State of Meghalaya] Dists. Of East Khasi Hills, West Khasi Hills and South West Khasi Hills.</p> <p>1(iii)(b). All cases of persons , excluding the persons specifically assigned to the AC/DCIT, Circle-Shillong and with the name starting with alphabet 'K' or 'L' or 'M' or 'N' or 'O' or 'P' or 'Q' or 'R'.</p> <p>1(iii)(c). All cases or persons mentioned at Sl. No. 1(iii)(b) above, deriving income from sources other than business or profession and residing in the territorial area as mentioned in Sl. No.1(ii)(a) above and whose returned income/loss does not exceed Rs. Ten lacs.</p> <p>1(iii)(d). All cases of persons mentioned at Sl.No. 1(iii)(b) above, deriving income from business or profession and whose principal place of business or profession is within the territorial jurisdiction mentioned at Sl.No.1(ii)(a), having returned income/loss not exceeding Rs. Ten lacs.</p> <p>1(iii)(e). All cases or persons mentioned at Sl.No. 1(iii)(b) above and being Companies registered under Companies Act, 1956 within the territorial jurisdiction mentioned at Sl.No. 1(ii)(a) above, having returned income/loss upto Rs. Fifteen lacs. Individuals including managing director or a director or a manager or secretary of the said Companies fall under the jurisdiction of ITO, Ward-2, Shillong.</p>	
<p>1(iv) ITO, Ward-3, Shillong Aayakar Bhawan, M.G.Road, Shillong-793001. Phone:0364-2223841 (O)</p>	<p>1(iv)(a). Territorial area includes: [In the State of Meghalaya] Dists. Of East Khasi Hills, West Khasi Hills and South West Khasi Hills.</p> <p>1(iv)(b). All cases of persons , excluding the persons specifically assigned to the AC/DCIT, Circle-Shillong and with the name starting with alphabet 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z'.</p> <p>1(iv)(c). All cases or persons mentioned at Sl. No. 1(iv)(b) above, deriving income from sources other than business or profession and residing in the territorial area as mentioned in Sl. No.1(iv)(a) above and whose returned income/loss does not exceed Rs. Ten lacs.</p>	

		<p>1(iv)(d). All cases of persons mentioned at Sl.No. 1(iv)(b) above, deriving income from business or profession and whose principal place of business or profession is within the territorial jurisdiction mentioned at Sl.No.1(iv)(a), having returned income/loss not exceeding Rs. Ten lacs.</p> <p>1(iv)(e). All cases or persons mentioned at Sl.No. 1(iv)(b) above and being Companies registered under Companies Act, 1956, having its registered office within the territorial jurisdiction mentioned at Sl.No.1(iv)(a) above, having returned income/loss upto Rs. Fifteen lacs. Individuals including managing director or a director or a manager or secretary of the said Companies fall under the jurisdiction of ITO, Ward-3, Shillong.</p>
	<p>1(v) ITO, Ward-Jowai, Camp-Shillong [ITO, W-2, Shillong, holding Addl. charge] Jowai-793150 STD Code-03652</p>	<p>1(v)(a). Territorial jurisdiction includes the Dist. of East and West Jaintia Hills [In the State of Meghalaya]</p> <p>1(v)(b). All cases of persons , excluding the persons specifically assigned to the DC/ACIT, Circle-Shillong and names beginning with alphabets 'B' to 'Z'.</p> <p>1(v)(c). All cases of persons as specified in 1(v)(b), deriving income from sources other than business or profession residing in the area mentioned at Sl.No. 1(v)(a), having returned income/loss upto Rs. Ten lacs.</p> <p>1(v)(d). All cases or persons as specified in 1(v)(b) deriving income from business/profession having principal place of business in the area mentioned at Sl.No. 1(v)(a) and having returned income/loss upto Rs. Ten lacs.</p> <p>1(v)(e) Persons referred to in 1(v)(b), being Companies registered under Companies Act, 1956, having its registered office in the area specified in 1(v)(a), having returned income/loss upto Rs. Fifteen lacs. Individuals being managing director or director or manager or secretary of the said Companies fall under the jurisdiction of ITO, W-Jowai.</p>
	<p>1(vi) ITO, Ward-Byrnihat, Camp-Shillong [ITO, W-1, Shillong, holding Addl. charge] Byrnihat-793101 STD Code-03658</p>	<p>1(vi)(a). Territorial jurisdiction included Ri-Bhoi Dist. in the State of Meghalaya.</p> <p>1(vi)(b). All cases of persons , excluding the persons specifically assigned to the DC/ACIT, Circle-Shillong and names beginning with alphabets 'B' to 'Z'.</p> <p>1(vi)(c). All cases of persons as specified in 1(vi)(b), deriving income from sources other than</p>

		<p>business or profession residing in the area mentioned at Sl.No. 1(vi)(a), having returned income/loss upto Rs. Ten lacs.</p> <p>1(vi)(d). All cases or persons as specified in 1(vi)(b) deriving income from business/profession having principal place of business in the area mentioned at Sl.No.1(vi)(a) and having returned income/loss upto Rs. Ten lacs.</p> <p>1(vi)(e). Persons referred to in 1(vi)(b), being Companies registered under Companies Act, 1956, having its registered office in the area specified in 1(vi)(a), having returned income/loss upto Rs. Fifteen lacs. Individuals being managing director or director or manager or secretary of the said Companies fall under the jurisdiction of ITO, W-Byrnihat.</p>
<p>2. Joint Commissioner of Income-tax, RANGE-SILCHAR C.R.Building, Circuit House Road, Silchar-788001. [JCIT,R-Agartala holding Addl.charge] Phone:03842-261385(O&F),</p>	<p>2(i) ACIT, Circle-Silchar C.R.Building, Circuit House Road, Silchar-788001. Phone:03842-239524(O&F)</p>	<p>2(i)(a). Territorial jurisdiction: In the Dists of Cachar, Karimganj, Hailakandi and Dima Hasao [In the State of Assam and in the State of Mizoram]</p> <p>2(i)(b). All Non-corporate assesseees residing/and or having principal place of business in the area specified in 2(i)(a) having income/loss exceeding Rs. Ten lacs either deriving income from business/profession or from other sources. In the case of Firms, will include partners of Firms.</p> <p>2(i)(c). All Corporate assesseees registered under Companies Act, 1956 and having registered office in the area specified in 2(i)(a), with income/loss exceeding Rs. Fifteen lacs. The managing directors, directors, managers or the secretaries of such companies shall also be included.</p>
	<p>2(ii) ITO, Ward-1, Silchar C.R.Building, Circuit House Road, Silchar-788001. Phone:03842-236092(O)</p>	<p>2(ii)(a). Territorial jurisdiction: Dists. Of Cachar, Hailakandi and Dima Hasao [In the State of Assam]</p> <p>2(ii)(b). All cases of persons, excluding the persons specifically assigned to the DC/ACIT, Circle-Silchar and having their names started with alphabets from 'A' to 'H' and residing in the area specified in 2(ii)(a).</p> <p>2(ii)(c). All non-corporate assesseees under 2(ii)(b), deriving income from sources other than business/profession and or deriving income from business/profession not exceeding Rs. Ten lacs. In the case of Firms, the partners are to be included.</p> <p>2(ii)(d). All cases of persons, being Companies as specified in 2(ii)(b), having income/loss not exceeding Rs. Fifteen lacs. The managing</p>

		<p>directors, directors, managers and or secretaries of the said Companies to be included.</p> <p>2(ii)(e) All cases of persons, as specified in 2(ii)(b), being non-corporates and claiming deduction not exceeding Rs. Ten lacs.</p> <p>2(ii)(f). All cases of persons, as specified in 2(ii)(b), being corporates and claiming deduction not exceeding Rs. Fifteen lacs.</p>
	<p>2(iii) ITO, Ward-2, Silchar C.R.Building, Circuit House Road, Silchar-788001. Phone:03842-237453(O)</p>	<p>2(iii)(a). Territorial jurisdiction: Dists. Of Cachar, Hailakandi and Dima Hasao [In the State of Assam]</p> <p>2(iii)(b). All cases of persons, excluding the persons specifically assigned to the DC/ACIT, Circle-Silchar and having their names started with alphabets from 'I' to 'Q' and residing in the area specified in 2(iii)(a).</p> <p>2(iii)(c). All non-corporate assessee under 2(iii)(b), deriving income from sources other than business/profession and or deriving income from business/profession not exceeding Rs. Ten lacs. In the case of Firms, the partners are to be included.</p> <p>2(iii)(d). All cases of persons, being Companies as specified in 2(iii)(b), having income/loss not exceeding Rs. Fifteen lacs. The managing directors, directors, managers and or secretaries of the said Companies to be included.</p> <p>2(iii)(e) All cases of persons, as specified in 2(iii)(b), being non-corporates and claiming deduction not exceeding Rs. Ten lacs.</p> <p>2(iii)(f). All cases of persons, as specified in 2(iii)(b), being corporates and claiming deduction not exceeding Rs. Fifteen lacs.</p>
	<p>2(iv) ITO, Ward-3, Silchar C.R.Building, Circuit House Road, Silchar-788001. Phone:03842-233332(O)</p>	<p>2(iv)(a). Territorial jurisdiction: Dists. Of Cachar, Hailakandi and Dima Hasao [In the State of Assam]</p> <p>2(iv)(b). All cases of persons, excluding the persons specifically assigned to the DC/ACIT, Circle-Silchar and having their names started with alphabets from 'R' to 'Z' and residing in the area specified in 2(iv)(a).</p> <p>2(iv)(c). All non-corporate assessee under 2(iv)(b), deriving income from sources other than business/profession and or deriving income from business/profession not exceeding Rs. Ten lacs. In the case of Firms, the partners are to be included.</p> <p>2(iv)(d). All cases of persons, being Companies</p>

		<p>as specified in 2(iv)(b), having income/loss not exceeding Rs. Fifteen lacs. The managing directors, directors, managers and or secretaries of the said Companies to be included.</p> <p>2(iv)(e) All cases of persons, as specified in 2(iv)(b), being non-corporates and claiming deduction not exceeding Rs. Ten lacs.</p> <p>2(iv)(f). All cases of persons, as specified in 2(iv)(b), being corporates and claiming deduction not exceeding Rs. Fifteen lacs.</p>
	<p>2(v) ITO, Ward-Karimganj. Station Road, Karimganj-788710. Phone:03842-262246(O&F), 03842-265446(O)</p>	<p>2(v)(a). Territorial jurisdiction: Dists. Of Karimganj [In the State of Assam]</p> <p>2(v)(b). All cases of persons, excluding the persons specifically assigned to the DC/ACIT, Circle-Silchar and residing in the area specified in 2(v)(a).</p> <p>2(v)(c). All non-corporate assesseees under 2(v)(b), deriving income from sources other than business/profession and or deriving income from business/profession having income/loss upto Rs. Ten lacs.</p> <p>2(v)(d). All cases of persons, being Companies as specified in 2(v)(b), having income/loss not exceeding Rs. Fifteen lacs. The managing directors, directors, managers and or secretaries of the said Companies to be included.</p> <p>2(v)(e) All cases of persons, as specified in 2(v)(b), being non-corporates and claiming deduction not exceeding Rs. Ten lacs.</p> <p>2(v)(f). All cases of persons, as specified in 2(v)(b), being corporates and claiming deduction not exceeding Rs. Fifteen lacs.</p>
	<p>2(vi) ITO, Ward-Aizawl, Aizawl-796001, Camp-Silchar. STD Code-0389</p>	<p>2(vi)(a). Territorial jurisdiction: In the State of Mizoram.</p> <p>2(vi)(b). All cases of persons, excluding those specifically assigned to the DC/ACIT, Circle-Silchar and residing and or having principal place of business/profession and or registered office in the area specified in 2(vi)(a).</p> <p>2(vi)(c). All non-corporate assesseees under 2(vi)(b), deriving income from sources other than business/profession and or deriving income from business/profession having income/loss upto Rs. Ten lacs.</p> <p>2(v)(d). All cases of persons, being Companies as specified in 2(vi)(b), having income/loss not</p>

		<p>exceeding Rs. Fifteen lacs. The managing directors, directors, managers and or secretaries of the said Companies to be included.</p> <p>2(v)(e) All cases of persons, as specified in 2(v)(b), being non-corporates and claiming deduction not exceeding Rs. Ten lacs.</p> <p>2(v)(f). All cases of persons, as specified in 2(v)(b), being corporates and claiming deduction not exceeding Rs. Fifteen lacs.</p>
<p>3. Joint Commissioner of Income-tax, RANGE-AGARTALA 5th Floor, City Centre, H.G.B.Road, Paradise Chowmuhani, Agartala-1, Tripura Phone:0381-2313494(O) 0381-2303109(F)</p>	<p>3(i) ACIT, Circle-Agartala 5th Floor, City Centre, H.G.B.Road, Paradise Chowmuhani, Agartala-1, Tripura Phone:0381-2307960(O) 0381-2307414(F)</p>	<p>3(i)(a) Territorial Area: In the State of Tripura</p> <p>3(i)(b) All cases of persons residing in the territorial area specified in 3(i)(a), deriving income from sources other than business/profession having returned income above Rs. Ten lacs.</p> <p>3(i)(c) All cases of persons deriving income from business/profession having principal place of business/profession in the area specified in 3(i)(a) whose income/loss exceeds Rs. Ten lacs.</p> <p>3(i)(d) All cases of persons, being Companies registered under the Companies Act, 1956, having registered offices in area specified at 3(i)(a), having income/loss above Rs. Fifteen lacs. Individuals being managing director or director or manager or secretary of the said Companies fall under the jurisdiction of AC/DCIT, Circle-Agartala.</p> <p>3(i)(e) All cases of persons specified in 3(i)(b) and residing in area specified in 3(i)(a) claiming deduction u/s 80IB or 80IC or 80IE.</p>
	<p>3(ii) ITO, Ward-1, Agartala 5th Floor, City Centre, H.G.B.Road, Paradise Chowmuhani, Agartala-1, Tripura Phone:0381-2313493(O)</p>	<p>3(ii)(a) Territorial jurisdiction: Dists. Of West Tripura [In the State of Tripura]</p> <p>3(ii)(b) All cases of persons, excluding the persons specifically assigned to the DC/ACIT, Circle-Agartala and names beginning with alphabets 'A' or 'B' or 'C' or 'D' or 'E' or 'F' or 'G' or 'H' residing or having principal place of business/profession/registered office in the area specified in 3(ii)(a).</p> <p>3(ii)(c) All cases of persons , specified in 3(ii)(b) deriving income from sources other than business/profession having returned income upto Rs. Ten lacs</p> <p>3(ii)(d) All cases of persons , specified in 3(ii)(b), deriving income from business or profession and having returned income/loss upto Rs. Ten lacs.</p>

		<p>3(ii)(e) All cases of persons , specified in 3(ii)(b), being Companies registered under Companies Act, 1956, having income/loss upto Rs. Fifteen lacs. Individuals being managing director or director or manager or secretary of the said Companies fall under the jurisdiction of ITO, W-1,Agartala.</p> <p>3(ii)(f) All cases of persons , specified in 3(ii)(b), claiming deduction under Chapter VI, quantum of which does not exceed Rs. Ten lacs.</p>
	<p>3(iii) ITO, Ward-2, Agartala 5th Floor, City Centre, H.G.B.Road, Paradise Chowmuhani, Agartala-1, Tripura Phone:0381-2323635(O)</p>	<p>3(iii)(a) Territorial jurisdiction: Dists. Of West Tripura [In the State of Tripura]</p> <p>3(iii)(b) All cases of persons, excluding the persons specifically assigned to the DC/ACIT, Circle-Agartala and names beginning with alphabets 'I' or 'J' or 'K' or 'L' or 'M' or 'N' or 'O' or 'P' residing or having principal place of business/profession/registered office in the area specified in 3(iii)(a).</p> <p>3(iii)(c) All cases of persons , specified in 3(iii)(b) deriving income from sources other than business/profession having returned income upto Rs. Ten lacs</p> <p>3(iii)(d) All cases of persons , specified in 3(iii)(b), deriving income from business or profession and having returned income/loss upto Rs. Ten lacs.</p> <p>3(iii)(e) All cases of persons , specified in 3(iii)(b), being Companies registered under Companies Act, 1956, having income/loss upto Rs. Fifteen lacs. Individuals being managing director or director or manager or secretary of the said Companies fall under the jurisdiction of ITO, W-2,Agartala.</p> <p>3(iii)(f) All cases of persons , specified in 3(iii)(b), claiming deduction under Chapter VI, quantum of which does not exceed Rs. Ten lacs.</p>
	<p>3(iv) ITO, Ward-3, Agartala 5th Floor, City Centre, H.G.B.Road, Paradise Chowmuhani, Agartala-1, Tripura Phone:0381-2313490(O)</p>	<p>3(iv)(a) Territorial jurisdiction: Dists. Of West Tripura [In the State of Tripura]</p> <p>3(iv)(b) All cases of persons, excluding the persons specifically assigned to the DC/ACIT, Circle-Agartala and names beginning with alphabets 'Q' or 'R' or 'S' or 'T' or 'U' or 'V' or 'W' or 'X' or 'Y' or 'Z' residing or having principal place of business/profession/registered office in the area specified in 3(iv)(a).</p> <p>3(iv)(c) All cases of persons , specified in 3(iv)(b) deriving income from sources other than</p>

		<p>business/profession having returned income upto Rs. Ten lacs</p> <p>3(iv)(d) All cases of persons , specified in 3(iv)(b), deriving income from business or profession and having returned income/loss upto Rs. Ten lacs.</p> <p>3(iv)(e) All cases of persons , specified in 3(iv)(b), being Companies registered under Companies Act, 1956, having income/loss upto Rs. Fifteen lacs. Individuals being managing director or director or manager or secretary of the said Companies fall under the jurisdiction of ITO, W-3,Agartala.</p> <p>3(iv)(f) All cases of persons , specified in 3(iv)(b), claiming deduction under Chapter VI, quantum of which does not exceed Rs. Ten lacs.</p>
	<p>3(v) ITO, Ward-Dharmanagar Thana Road, Dharmanagar- 799250 Phone:03822-220410(O)</p>	<p>3(v)(b) All cases of persons, excluding the persons specifically assigned to the DC/ACIT Circle-Agartala and residing in area specified in 3(v)(a).</p> <p>3(v)(c) All cases of persons , specified in 3(v)(b) and deriving income from sources other than business/profession having income/loss upto Rs. Ten lacs.</p> <p>3(v)(d) All cases of persons, specified in 3(v)(b) and deriving income from business/profession having income/loss upto Rs. Ten lacs.</p> <p>3(v)(e) All cases of persons, specified in 3(v)(b), being Companies registered under Companies Act, 1956, having income/loss upto Rs. Fifteen lacs. Individuals being managing director or director or manager or secretary of the said Companies fall under the jurisdiction of ITO, W-Dharmanagar.</p> <p>3(v)(f) All cases of persons , specified in 3(v)(b), claiming deduction under Chapter VI, quantum of which does not exceed Rs. Ten lacs.</p>
	<p>3(vi) ITO,Ward-Udaipur, Camp-Agartala</p>	<p>3(vi)(a) Territorial jurisdiction: Dists of South Tripura and Gomati [In the State of Tripura]</p> <p>3(vi)(b) All cases of persons, excluding the persons specifically assigned to the DC/ACIT Circle-Agartala and residing in area specified in 3(vi)(a).</p> <p>3(vi)(c) All cases of persons , specified in 3(vi)(b) and deriving income from sources other than business/profession having income/loss upto Rs. Ten lacs.</p>

		<p>3(vi)(d) All cases of persons, specified in 3(vi)(b) and deriving income from business/profession having income/loss upto Rs. Ten lacs.</p> <p>3(vi)(e) All cases of persons, specified in 3(vi)(b), being Companies registered under Companies Act, 1956, having income/loss upto Rs. Fifteen lacs. Individuals being managing director or director or manager or secretary of the said Companies fall under the jurisdiction of ITO, W-Dharmanagar.</p> <p>3(vi)(f) All cases of persons , specified in 3(vi)(b), claiming deduction under Chapter VI, quantum of which does not exceed Rs. Ten lacs.</p>
	<p>4(i) Tax Recovery Officer, SHILLONG Aayakar Bhawan, M.G.Road, Shillong-793001.</p>	<p>4(i)(a)Territorial jurisdiction: In the State of Meghalaya: Dist. of East Khasi Hills, West Khasi Hills, South West Khasi Hills, East and West Jaintia Hills, Ri-Bhoi Dist.</p> <p>In the State of Assam: Dist. of Cachar, Hailakandi, Karimganj and Dima Hasao.</p> <p>In the State of Mizoram and in the State of Tripura.</p> <p>4(i)(b) All cases and classes of persons under the jurisdiction of the Pr. Commissioner of Income-tax, Shillong.</p>

CIT	Range	AO Wise Jurisdiction
<p>Pr.CIT, Dibrugarh Mancotta Road, P.O. C R Building Dibrugarh-786003</p>	<p>Addl./Joint Commissioner of Income Tax, Range-1, Dibrugarh Mancotta Road, P.O. C R Building Dibrugarh-786003 Landline: 0373-2317943 Fax: 0373-2318152</p>	<p>In the State of Assam, i)Dibrugarh District within the limit of Dibrugarh Municipality.</p> <p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column(4).</p> <p>(b) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column(4).</p> <p>(c) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956, and having its registered office or having its principal place of business in the territorial area mentioned in column(4).</p> <p>(d) Persons being individual referred to in item (b) of column (6).</p> <p>(a) All cases of the persons referred to in corresponding entries in items (a), (b) & (c) of</p>

		<p>Column 5.</p> <p>(b) All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in corresponding entry in item (c) of column (5).</p> <p>(c) Persons who are required to file return of income u/s 139(4A), 139(4B) & 139(4C) of the Income Tax Act,1961 & all cases approved by the prescribed authority for the purpose of section 35(1)(ii), 35(1)(iia), 35(1)(iii) and 35AC of the Income-Tax Act, 1961</p> <p>(d) All cases of persons in the territorial area specified in column (4) claiming exemption under clauses (21), (22), (22A), (22B), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46) and (47) of section 10, section 11, section 12, section 13A and section 13B of the Income-Tax Act, 1961.</p>
	<p>Addl./Joint Commissioner of Income Tax, Range-2, Dibrugarh Pushkara house, NH 37, Natun Gaon P.O. Mohanghat Dibrugarh Landline: 0373-2371052</p>	<p>a) In the State of Assam, i)Dibrugarh District outside the limit of Dibrugarh Municipality.</p> <p>b) In the State of Arunachal Pradesh, Districts of:- i) East Siang. ii) West Siang. iii) Upper Siang. iv) Dibang Valley. v) Lower Dibang Valley. vi) Longding</p> <p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column(4).</p> <p>(b) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column(4).</p> <p>(c) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956, and having its registered office or having its principal place of business in the territorial area mentioned in column(4).</p> <p>(d) Persons being individual referred to in item (b) of column (6).</p> <p>(a) All cases of the persons referred to in corresponding entries in items (a), (b) & (c) of Column 5.</p> <p>(b) All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in corresponding entry in item (c) of column (5).</p> <p>(c) Persons who are required to file return of income u/s 139(4A), 139(4B) & 139(4C) of the Income Tax Act,1961 & all cases approved by the prescribed authority for the purpose of section</p>

		<p>35(1)(ii), 35(1)(ia), 35(1)(iii) and 35AC of the Income-Tax Act, 1961</p> <p>(d) All cases of persons in the territorial area specified in column (4) claiming exemption under clauses (21), (22), (22A), (22B), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46) and (47) of section 10, section 11, section 12, section 13A and section 13B of the Income-Tax Act, 1961.</p>
	<p>Addl./Joint Commissioner of Income Tax, Range-Tinsukia, Tinsukia Bordoloi Nagar Tinsukia – 786125 Landline: 0374-2309131</p>	<p>a) In the State of Assam, i) District of Tinsukia.</p> <p>b) In the State of Arunachal Pradesh, Districts of:- i) Tirap. ii) Lohit. iii) Changlang. iv) Anjaw.</p> <p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column(4).</p> <p>(b) Persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column(4).</p> <p>(c) Persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956, and having its registered office or having its principal place of business in the territorial area mentioned in column(4).</p> <p>(d) Persons being individual referred to in item (b) of column (6).</p> <p>(a) All cases of the persons referred to in corresponding entries in items (a), (b) & (c) of Column 5.</p> <p>(b) All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in corresponding entry in item (c) of column (5).</p> <p>(c) Persons who are required to file return of income u/s 139(4A), 139(4B) & 139(4C) of the Income Tax Act,1961 & all cases approved by the prescribed authority for the purpose of section 35(1)(ii), 35(1)(ia), 35(1)(iii) and 35AC of the Income-Tax Act, 1961</p> <p>(d) All cases of persons in the territorial area specified in column (4) claiming exemption under clauses (21), (22), (22A), (22B), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46) and (47) of section 10, section 11, section 12, section 13A and section 13B of the Income-Tax Act, 1961.</p>
	<p>Tax Recovery Officer, Dibrugarh</p>	<p>(a) In the State of Assam, Districts of Dibrugarh and Tinsukia</p>

		(b) In the State of Arunachal Pradesh, Districts of East Siang, West Siang, Upper Siang, Dibang Valley, Lower Dibang Valley, Longding, Tirap, Lohit, Changlang and Anjaw. All cases falling under the jurisdiction of Principal Commissioner/ Commissioner of Income-tax, Dibrugarh
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CIT, Dibrugarh	<ol style="list-style-type: none"> 1. Deputy/Assistant Commissioner of Income-tax, Circle-1, Dibrugarh. 2. Income Tax Officer, Ward-1(1), Dibrugarh. 3. Income Tax Officer, Ward-1(2), Dibrugarh. 4. Income Tax Officer, Ward-1(3), Dibrugarh. 5. Income Tax Officer, Ward-1(4), Dibrugarh. 	<p>In the State of Assam, Dibrugarh District within the limit of Dibrugarh Municipality</p> <p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (3);</p> <p>(b) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (3);</p> <p>(c) persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or having its principal place of business in the territorial area mentioned in column (3);</p> <p>(d) persons being individuals referred to in item (b) of column (5)</p> <p>a) All cases of the persons referred to in corresponding entries in items (a), (b) and (c) of Column (4)</p> <p>(b) All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in corresponding entry in item (c) of column (4)</p>
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		<p>(c All cases of persons who are required to file return of income u/s 139(4A), 139(4B) & 139(4C) of the Income Tax Act,1961 & all cases approved by the prescribed authority for the purpose of section 35(1)(ii), 35(1)(ia), 35(1)(iii) and 35AC of the Income-Tax Act, 1961 within the territorial area specified in column(3)</p> <p>(d) All cases of persons in the territorial area specified in column (3) claiming exemption under clauses (21), (22), (22A), (22B), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46) and (47) of section 10, section 11, section 12, section 13A and section 13B of the Income-Tax Act, 1961.</p>
<p>JCIT, Range-1, Dibrugarh Mancotta Road, P.O. C R Building Dibrugarh-786003 Landline: 0373- 2317943 Fax: 0373-2318152</p>	<p>Deputy /Asstt.Commissioner of Income tax, Circle-1, Dibrugarh. Mancotta Road, P.O. C R Building Dibrugarh-786003 Landline: 0373-2315092</p>	<p>In the State of Assam, Dibrugarh District within the limit of Dibrugarh Municipality.</p> <p>a. All cases of persons other than companies deriving income from sources other than income from business or profession and residing within the territory as mentioned in column 3 of Schedule – I [including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is Rs. 10,00,000/-or above.</p> <p>b. All cases of persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territory as mentioned in column 3 of Schedule – I [including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is Rs. 10,00,000/-or above.</p> <p>c. All cases of persons being Companies registered under the Companies Act,2013 or under the Companies Act, 1956 and having registered office or having its principal place of business within the territory mentioned in column 3 of Schedule-I [including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is Rs. 15,00,000/-or above.</p> <p>d. All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in item (c) supra.</p> <p>e. All cases of members of Association of persons or partners of firms included in item (a) and (b) supra.</p> <p>f. All cases of persons within the territory as mentioned in column 3 of Schedule-I claiming deduction under any section of the I.T. Act, 1961 of an amount exceeding Rs. 100,00,000/- irrespective of returned income/loss.</p> <p>g. All cases of persons within the territory as mentioned in column 3 of Schedule-I claiming exemption under any</p>

		<p>section of the I.T. Act, 1961 of an amount exceeding Rs. 100,00,000/- irrespective of returned income/loss.</p> <p>h. All cases of persons within the territory as mentioned in column 3 of Schedule-I where search and seizure assessments are required to be made.</p> <p>i. All cases of persons who require to file income u/s 139(4A), 139(4B) and 139(4C) of the Income tax Act,1961 and all cases approved by the prescribed authority for the purpose of section 35(1)(ii),35(1)(ia),35(1)(iii) and 35AC of the Income Tax Act,1961 within the territory mentioned in column 3 of Schedule-I.</p> <p>j. All cases of persons within the territory mentioned in column 3 of Schedule-I claiming exemption under clauses (21),(22),(22A),(22B),(23),(23A),(23AAA),(23B),(23C),(23F), (23FA), (24), (46), and (47) of section 10, section 11, section 12, section 13A and section 13B of the Income Tax Act,1961.</p> <p>Any other case which may be allocated hereafter.</p>
	<p>Income Tax Officer, Ward-1(1), Dibrugarh. Mancotta Road, P.O. C R Building Dibrugarh-786003 Landline: 0373-2315924</p>	<p>a. All cases of persons other than companies deriving income from sources other than income from business or profession and residing within the territory as mentioned in column 3 of Schedule – I excluding cases allocated to DCIT,Circle-1, Dibrugarh[including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is below Rs. 10,00,000/- and whose names begin with the letters “A” to “F” of the English alphabet.</p> <p>b. All cases of persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territory as mentioned in column 3 of Schedule – I excluding cases allocated to DCIT,Circle-1 [including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is below Rs. 10,00,000/- and whose names begin with the letters “A’ to “F” of the English alphabet.</p> <p>c. All cases of persons being companies registered under the Companies Act,2013 or under the Companies Act, 1956 and having registered office or having its principal place of business is within the territory as mentioned in column 3 of Schedule-I excluding cases allocated to DCIT, Circle-1,Dibrugarh [Including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of income/loss as on 1st</p>

		<p>April, 2014 and as on 1st April of any subsequent financial year is below Rs. 15,00,000/- and whose names begin with the letters 'A' to 'F' of the English Alphabet.</p> <p>d. All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in item (c) supra.</p> <p>e. All cases of members of Association of persons or partners of firms included in item (a) and (b) supra.</p> <p>Any other case which may be allocated hereafter.</p>
	<p>Income Tax Officer, Ward-1(2), Dibrugarh. Mancotta Road, P.O. C R Building Dibrugarh-786003 Landline: 0373-2315061</p>	<p>a. All cases of persons other than companies deriving income from sources other than income from business or profession and residing within the territory as mentioned in column 3 of Schedule – I excluding cases allocated to DCIT,Circle-1, Dibrugarh[including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is below Rs. 10,00,000/- and whose names begin with the letters "M" to "R" of the English alphabet.</p> <p>b. All cases of persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territory as mentioned in column 3 of Schedule – I excluding cases allocated to DCIT,Circle-1, Dibrugarh[including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is below Rs. 10,00,000/- and whose names begin with the letters "M" to "R" of the English alphabet.</p> <p>c. All cases of persons being companies registered under the Companies Act,2013 or under the Companies Act, 1956 and having registered office or having its principal place of business within the territory as mentioned in column 3 of Schedule-I excluding cases allocated to DCIT, Circle-1,Dibrugarh [Including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of income/loss as on 1st April, 2014 and as on 1st April of any subsequent financial year is below Rs. 15,00,000/- and whose names begin with the letters 'M' to 'R' of the English Alphabet.</p> <p>d. All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in item (c) supra.</p> <p>e. All cases of members of Association of persons or partners of firms included in item (a) and (b) supra.</p> <p>Any other case which may be allocated hereafter.</p>
	<p>Income Tax Officer,</p>	<p>a. All cases of persons other than companies deriving</p>

	<p>Ward-1(3), Dibrugarh. Mancotta Road, P.O. C R Building Dibrugarh-786003 Landline: 0373-2315059</p>	<p>income from sources other than income from business or profession and residing within the territory as mentioned in column 3 of Schedule – I excluding cases allocated to DCIT,Circle-1, Dibrugarh[including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is below Rs. 10,00,000/- and whose names begin with the letters “S” to “Z” of the English alphabet.</p> <p>b. All cases of persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territory as mentioned in column 3 of Schedule – I excluding cases allocated to DCIT,Circle-1, Dibrugarh[including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is below Rs. 10,00,000/- and whose names begin with the letters “S” to “Z” of the English alphabet.</p> <p>c. All cases of persons being companies registered under the Companies Act,2013 or under the Companies Act, 1956 and having registered office or having its principal place of business within the territory as mentioned in column 3 of Schedule-I excluding cases allocated to DCIT, Circle-1,Dibrugarh [Including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of income/loss as on 1st April, 2014 and as on 1st April of any subsequent financial year is below Rs. 15,00,000/- and whose names begin with the letters “S” to “Z” of the English Alphabet.</p> <p>d. All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in item (c) supra.</p> <p>e. All cases of members of Association of persons or partners of firms included in item (a) and (b) supra. Any other cases which may be allocated hereafter.</p>
	<p>Income Tax Officer, Ward-1(4), Dibrugarh. Mancotta Road, P.O. C R Building Dibrugarh-786003 Landline: 0373-2315923</p>	<p>a. All cases of persons other than companies deriving income from sources other than income from business or profession and residing within the territory as mentioned in column 3 of Schedule – I excluding cases allocated to DCIT,Circle-1, Dibrugarh[including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is below Rs. 10,00,000/- and whose names begin with the letters “G” to “L” of the English alphabet.</p> <p>b. All cases of persons other than companies deriving</p>

		<p>income from business or profession and whose principal place of business or profession is within the territory as mentioned in column 3 of Schedule – I excluding cases allocated to DCIT,Circle-1, Dibrugarh[including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is below Rs. 10,00,000/- and whose names begin with the letters “G’ to “L” of the English alphabet.</p> <p>c. All cases of persons being companies registered under the Companies Act,2013 or under the Companies Act, 1956 and having registered office or having its principal place of business mrupwithin the territory as mentioned in column 3 of Schedule-I excluding cases allocated to DCIT, Circle-1,Dibrugarh [Including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of income/loss as on 1st April, 2014 and as on 1st April of any subsequent financial year is below Rs. 15,00,000/- and whose names begin with the letters “G” to “L” of the English Alphabet.</p> <p>d. All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in item (c) supra.</p> <p>e. All cases of members of Association of persons or partners of firms included in item (a) and (b) supra.</p> <p>f. Any other cases which may be allocated hereafter.</p>
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<p>JCT, Range-2, Dibrugarh Pushkara house, NH-37, Natungaon P.O. Mohanghat Dibrugarh Landline: 0373-2371052</p>	<p>Deputy/Assistant Commissioner of Income-tax, Circle-2, Dibrugarh. Income Tax Officer, Ward-2(1), Dibrugarh. Income Tax Officer, Ward-2(2), Dibrugarh. Income Tax Officer, Ward-1, Duliajan. Income Tax Officer, Ward-2, Duliajan.</p>	<p>In the State of Assam, Dibrugarh district outside the limit of Dibrugarh Municipality In the State of Arunachal Pradesh, Districts of :- East Siang. West Siang. Upper Siang. Dibang valley Lower Dibang valley Longding (a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (3); (b) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (3); (c) persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or having its principal place of business in the territorial area mentioned in column (3); (d) persons being individuals referred to in item (b) of column (5) (a) All cases of the persons referred to in corresponding entries in items (a), (b) and (c) of Column (4) (b) All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in corresponding entry in item (c) of column (4) (c) All cases of persons who are required to file return of income u/s 139(4A), 139(4B) & 139(4C) of the Income Tax Act, 1961 & all cases approved by the prescribed authority for the purpose of section 35(1)(ii), 35(1)(ia), 35(1)(iii) and 35AC of the Income-Tax Act, 1961 within the territorial area specified in column(3) (d) All cases of persons in the territorial area specified in column (3) claiming exemption under clauses (21), (22), (22A), (22B), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46) and (47) of section 10, section 11, section 12, section 13A and section 13B of the Income-Tax Act, 1961.</p>
	<p>Deputy /Asstt. Commissioner of Income tax, Circle-2, Dibrugarh. Pushkara house, NH-37, Natungaon P.O. Mohanghat Dibrugarh Landline: 0373-2371056</p>	<p>k. All cases of persons other than companies deriving income from sources other than income from business or profession and residing within the territory as mentioned in column 3 of Schedule – I [including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is Rs. 10,00,000/- or above. l. All cases of persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territory as mentioned in column 3 of Schedule – I [including those whose return of income has been filed for the first</p>

		<p>time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is Rs. 10,00,000/- or above.</p> <p>m. All cases of persons being Companies registered under the Companies Act,2013 or under the Companies Act, 1956 and having registered office or having its principal place of business within the territory mentioned in column 3 of Schedule-I [including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is Rs. 15,00,000/- or above.</p> <p>n. All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in item (c) supra.</p> <p>o. All cases of members of Association of persons or partners of firms included in item (a) and (b) supra.</p> <p>p. All cases of persons within the territory as mentioned in column 3 of Schedule-I claiming deduction under any section of the I.T. Act, 1961 of an amount exceeding Rs. 100,00,000/- irrespective of returned income/loss.</p> <p>q. All cases of persons within the territory as mentioned in column 3 of Schedule-I claiming exemption under any section of the I.T. Act, 1961 of an amount exceeding Rs. 100,00,000/- irrespective of returned income/loss.</p> <p>r. All cases of persons within the territory as mentioned in column 3 of Schedule-I where search and seizure assessments are required to be made.</p> <p>s. All cases of persons who are required to file return of income u/s 139(4A), 139(4B) and 139(4C) of the Income tax Act,1961 and all cases approved by the prescribed authority for the purpose of section 35(1)(ii),35(1)(iia),35(1)(iii) and 35AC of the Income Tax Act,1961 within the territory mentioned in column 3 of Schedule-I.</p> <p>t. All cases of persons within the territory mentioned in column 3 of Schedule-I claiming exemption under clauses (21),(22),(22A),(22B),(23),(23A),(23AAA),(23B),(23C),(23F), (23FA), (24), (46), and (47) of section 10, section 11, section 12, section 13A and section 13B of the Income Tax Act,1961.</p> <p>Any other case which may be allocated hereafter.</p>
	<p>Income Tax Officer, Ward-2(1), Dibrugarh. Pushkara house, NH-37, Natungaon P.O. Mohanghat Dibrugarh</p>	<p>f. All cases of persons other than companies deriving income from sources other than income from business or profession and residing within the territory as mentioned in column 3 of Schedule – I excluding cases allocated to DCIT,Circle-2, Dibrugarh, ITO, Ward-1, Duliajan and ITO, Ward-2, Duliajan [including those whose return of</p>

	Landline: 0373-2371057	<p>income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is below Rs. 10,00,000/- and whose names begin with the letters “A” to “M” of the English alphabet.</p> <p>g. All cases of persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territory as mentioned in column 3 of Schedule – I excluding cases allocated to DCIT,Circle-2, Dibrugarh, ITO, Ward-1, Duliajan and ITO, Ward-2, Duliajan [including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is below Rs. 10,00,000/- and whose names begin with the letters “A” to “M” of the English alphabet.</p> <p>h. All cases of persons being companies registered under the Companies Act,2013 or under the Companies Act, 1956 and having registered office or having its principal place of business is within the territory as mentioned in column 3 of Schedule-I excluding cases allocated to DCIT, Circle-2,Dibrugarh,ITO, Ward-1, Duliajan and ITO, Ward-2, Duliajan [Including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of income/loss as on 1st April, 2014 and as on 1st April of any subsequent financial year is below Rs. 15,00,000/- and whose names begin with the letters ‘A’ to ‘M’ of the English Alphabet.</p> <p>i. All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in item (c) supra.</p> <p>j. All cases of members of Association of persons or partners of firms included in item (a) and (b) supra. Any other case which may be allocated hereafter.</p>
	<p>Income Tax Officer,Ward-2(2), Dibrugarh. Pushkara house, NH-37, Natungaon P.O. Mohanghat Dibrugarh Landline: 0373-2371059</p>	<p>f. All cases of persons other than companies deriving income from sources other than income from business or profession and residing within the territory as mentioned in column 3 of Schedule – I excluding cases allocated to DCIT,Circle-2, Dibrugarh, ITO, Ward-1, Duliajan and ITO, Ward-2, Duliajan [including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is below Rs. 10,00,000/- and whose names begin with the letters “N” to “Z” of the English alphabet.</p> <p>g. All cases of persons other than companies deriving income from business or profession and whose principal</p>

		<p>place of business or profession is within the territory as mentioned in column 3 of Schedule – I excluding cases allocated to DCIT,Circle-2, Dibrugarh, ITO, Ward-1, Duliajan and ITO, Ward-2, Duliajan [including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is below Rs. 10,00,000/- and whose names begin with the letters “N” to “Z” of the English alphabet.</p> <p>h. All cases of persons being companies registered under the Companies Act,2013 or under the Companies Act, 1956 and having registered office or having its principal place of business within the territory as mentioned in column 3 of Schedule-I excluding cases allocated to DCIT, Circle-2,Dibrugarh,ITO, Ward-1, Duliajan and ITO, Ward-2, Duliajan [Including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of income/loss as on 1st April, 2014 and as on 1st April of any subsequent financial year is below Rs. 15,00,000/- and whose names begin with the letters ‘N’ to ‘Z’ of the English Alphabet.</p> <p>i. All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in item (c) supra.</p> <p>j. All cases of members of Association of persons or partners of firms included in item (a) and (b) supra. Any other case which may be allocated hereafter.</p>
	<p>Income Tax Officer, Ward-1, Duliajan. New Market, Station Road, P.O. Ananda Para Duliajan Landline: 0374-2800748</p>	<p>f. All cases of persons other than companies deriving income from sources other than income from business or profession and residing within the jurisdiction as covered by police station of (1) Duliajan , (2) Naharkatia, (3) Jeypore and (4) Namrup within the territory as mentioned in column 3 (a) of Schedule – I excluding cases allocated to DCIT,Circle-2, Dibrugarh [including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is below Rs. 10,00,000/- and whose names begin with the letters “A” to “K” of the English alphabet.</p> <p>g. All cases of persons other than companies deriving income from business or profession and whose principal place of business or profession is within the jurisdiction as covered by police station of (1) Duliajan , (2) Naharkatia, (3) Jeypore and (4) Namrup within the territory as mentioned in column 3 (a) of Schedule – I excluding cases allocated to DCIT,Circle-2, Dibrugarh [including those</p>

		<p>whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is below Rs. 10,00,000/- and whose names begin with the letters “A” to “K” of the English alphabet.</p> <p>h. All cases of persons being companies registered under the Companies Act,2013 or under the Companies Act, 1956 and having registered office or having its principal place of business is within the jurisdiction as covered by police station of (1) Duliajan , (2) Naharkatia, (3) Jeypore and (4) Namrup within the territory as mentioned in column 3(a) of Schedule-I excluding cases allocated to DCIT, Circle-2,Dibrugarh [Including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of income/loss as on 1st April, 2014 and as on 1st April of any subsequent financial year is below Rs. 15,00,000/- and whose names begin with the letters “A” to ‘K’ of the English Alphabet.</p> <p>i. All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in item (c) supra.</p> <p>j. All cases of members of Association of persons or partners of firms included in item (a) and (b) supra. Any other cases which may be allocated hereafter.</p>
	<p>Income Tax Officer, Ward-2, Duliajan. New Market, Station Road, P.O. Ananda Para Duliajan Landline: 0374-2800740</p>	<p>a. All cases of persons other than companies deriving income from sources other than income from business or profession and residing within the jurisdiction as covered by police station of (1) Duliajan , (2) Naharkatia, (3) Jeypore and (4) Namrup within the territory as mentioned in column 3 (a) of Schedule – I excluding cases allocated to DCIT,Circle-2, Dibrugarh [including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is below Rs. 10,00,000/- and whose names begin with the letters “L” to “Z” of the English alphabet.</p> <p>b. All cases of persons other than companies deriving income from business or profession and whose principal place of business or profession is within the jurisdiction as covered by police station of (1) Duliajan , (2) Naharkatia, (3) Jeypore and (4) Namrup within the territory as mentioned in column 3 (a) of Schedule – I excluding cases allocated to DCIT,Circle-2, Dibrugarh [including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is below Rs. 10,00,000/- and whose names begin with</p>

		<p>the letters “L” to “Z” of the English alphabet.</p> <p>c. All cases of persons being companies registered under the Companies Act,2013 or under the Companies Act, 1956 and having registered office or having its principal place of business is within the jurisdiction as covered by police station of (1) Duliajan , (2) Naharkatia, (3) Jeypore and (4) Namrup within the territory as mentioned in column 3 (a) of Schedule-I excluding cases allocated to DCIT, Circle-2,Dibrugarh [Including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of income/loss as on 1st April, 2014 and as on 1st April of any subsequent financial year is below Rs. 15,00,000/- and whose names begin with the letters “L” to ‘Z’ of the English Alphabet.</p> <p>d. All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in item (c) supra.</p> <p>e. All cases of members of Association of persons or partners of firms included in item (a) and (b) supra.</p> <p>f. Any other cases which may be allocated hereafter.</p>
<p>JCIT, Range-Tinsukia Bordoloi Nagar Tinsukia – 786125 Landline: 0374-2309131</p>	<p>1.Deputy/Assistant Commissioner of Income-tax, Circle-Tinsukia</p> <p>2.Income Tax Officer, Ward-1, Tinsukia</p> <p>3. Income Tax Officer, Ward-2, Tinsukia</p> <p>4. Income Tax Officer, Ward-3, Tinsukia</p> <p>5. Income Tax Officer, Ward-1, Digboi</p> <p>6. Income Tax Officer, Ward-1, Digboi</p>	<p>a) In the state of Assam, i) District of Tinsukia</p> <p>b) In the state of Arunachal Pradesh, Districts of:- i) Tirap ii) Lohit iii) Changlang iv) Anjaw</p> <p>(a) Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in column (3); (b) persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territorial area mentioned in column (3); (c) persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having its registered office or having its principal place of business in the territorial area mentioned in column (3); (d) persons being individuals referred to in item (b) of column (5)</p> <p>a) All cases of the persons referred to in corresponding entries in items (a), (b) and (c) of Column (4) (b) All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in corresponding entry in item (c) of column (4) (c All cases of persons who are required to file return of income u/s 139(4A), 139(4B) & 139(4C) of the Income Tax Act,1961 & all cases approved by the prescribed authority for the purpose of section 35(1)(ii), 35(1)(ia), 35(1)(iii) and 35AC</p>

		<p>of the Income-Tax Act, 1961 within the territorial area specified in column(3)</p> <p>(d) All cases of persons in the territorial area specified in column (3) claiming exemption under clauses (21), (22), (22A), (22B), (23), (23A), (23AAA), (23B), (23C), (23F), (23FA), (24), (46) and (47) of section 10, section 11, section 12, section 13A and section 13B of the Income-Tax Act, 1961.</p>
	<p>Deputy/Assistant Commissioner of Income- tax, Circle-Tinsukia Bordoloi Nagar Tinsukia – 786125 Landline: 0374-2302645</p>	<p>u. All cases of persons other than companies deriving income from sources other than income from business or profession and residing within the territory as mentioned in column 3 of Schedule-1 [including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is Rs. 10,00,000/- or above.</p> <p>v. All cases of persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territory as mentioned in column 3 of Schedule-1 [including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is Rs. 10,00,000/- or above.</p> <p>w. All cases of persons being Companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having registered office or having its principal place of business within the territory mentioned in column 3 of Schedule-1 [including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is Rs. 15,00,000/- or above.</p> <p>x. All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in item (c) supra.</p> <p>y. All cases of members of Association of persons or partners of firms included in item (a) and (b) supra.</p> <p>z. All cases of persons within the territory as mentioned in column 3 of Schedule-1 claiming deduction under any section of the I.T. Act, 1961 of an amount exceeding Rs. 100,00,000/- irrespective of returned income/loss.</p> <p>aa. All cases of persons within the territory as mentioned in column 3 of Schedule-I claiming exemption under any section of the I.T. Act, 1961 of an amount exceeding Rs. 100,00,000/- irrespective of returned income/loss.</p> <p>bb. All cases of persons within the territory as mentioned in column 3 of Schedule-1 where search and seizure</p>

		<p>assessments are required to be made.</p> <p>cc. All cases of persons who are required to file return of income u/s. 139(4A), 139(4B) and 139(4C) of the Income tax Act, 1961 and all cases approved by the prescribed authority for the purpose of section 35(I)(ii),35(I)(ia),35(i)(iii) and 35AC of the Income Tax Act, 1961 within the territory mentioned in column 3 of Schedule-I.</p> <p>dd. All cases of persons within the territory mentioned in column 3 of Schedule-I claiming exemption under clauses (21),(22),(22A),(22B),(23),(23A),(23AAA),(23B),(23C),(23F), (23FA),(24), (46), and (47) of section 10, section 11, section 12, section13A and section 13B of the Income Tax Act, 1961.</p> <p>Any other case which may be allocated hereafter.</p>
	<p>Income Tax Officer, Ward-1, Tinsukia Bordoloi Nagar Tinsukia – 786125 Landline: 0374-2335247</p>	<p>All cases of persons other than companies deriving income from sources other than income from business or profession and residing within the territory as mentioned in column 3 of Schedule-1[including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is Rs. 10,00,000/- or above.</p> <p>ee. All cases of persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territory as mentioned in column 3 of Schedule-1[including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is Rs. 10,00,000/- or above.</p> <p>ff. All cases of persons being Companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having registered office or having its principal place of business within the territory mentioned in column 3 of Schedule-1 [including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is Rs. 15,00,000/- or above.</p> <p>gg. All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in item (c) supra.</p> <p>hh. All cases of members of Association of persons or partners of firms included in item (a) and (b) supra.</p> <p>ii. All cases of persons within the territory as mentioned in column 3 of Schedule-1 claiming deduction under any</p>

		<p>section of the I.T.Act, 1961 of an amount exceeding Rs. 100,00,000/- irrespective of returned income/loss.</p> <p>jj. All cases of persons within the territory as mentioned in column 3 of Schedule-I claiming exemption under any section of the I.T.Act, 1961 of an amount exceeding Rs. 100,00,000/- irrespective of returned income/loss.</p> <p>kk. All cases of persons within the territory as mentioned in column 3 of Schedule-1 where search and seizure assessments are required to be made.</p> <p>ll. All cases of persons who are required to file return of income u/s. 139(4A), 139(4B) and 139(4C) of the Income tax Act, 1961 and all cases approved by the prescribed authority for the purpose of section 35(I)(ii),35(I)(ia),35(i)(iii) and 35AC of the Income Tax Act, 1961 within the territory mentioned in column 3 of Schedule-I.</p> <p>mm. All cases of persons within the territory mentioned in column 3 of Schedule-I claiming exemption under clauses (21),(22),(22A),(22B),(23),(23A),(23AAA),(23B),(23C),(23F), (23FA),(24), (46), and (47) of section 10, section 11, section 12, section13A and section 13B of the Income Tax Act, 1961.</p> <p>Any other case which may be allocated hereafter.</p>
	<p>Income Tax Officer, Ward-2, Tinsukia Bordoloi Nagar Tinsukia – 786125 Landl;ine: 0374-2309121</p>	<p>nn. All cases of persons other than companies deriving income from sources other than income from business or profession and residing within the territory as mentioned in column 3 of Schedule-1[including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is Rs. 10,00,000/- or above.</p> <p>oo. All cases of persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territory as mentioned in column 3 of Schedule-1[including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is Rs. 10,00,000/- or above.</p> <p>pp. All cases of persons being Companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having registered office or having its principal place of business within the territory mentioned in column 3 of Schedule-1 [including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st</p>

		<p>April of 2014 and as on 1st April of any subsequent financial year is Rs. 15,00,000/- or above.</p> <p>qq. All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in item (c) supra.</p> <p>rr. All cases of members of Association of persons or partners of firms included in item (a) and (b) supra.</p> <p>ss. All cases of persons within the territory as mentioned in column 3 of Schedule-1 claiming deduction under any section of the I.T.Act, 1961 of an amount exceeding Rs. 100,00,000/- irrespective of returned income/loss.</p> <p>tt. All cases of persons within the territory as mentioned in column 3 of Schedule-I claiming exemption under any section of the I.T.Act, 1961 of an amount exceeding Rs. 100,00,000/- irrespective of returned income/loss.</p> <p>uu. All cases of persons within the territory as mentioned in column 3 of Schedule-1 where search and seizure assessments are required to be made.</p> <p>vv. All cases of persons who are required to file return of income u/s. 139(4A), 139(4B) and 139(4C) of the Income tax Act, 1961 and all cases approved by the prescribed authority for the purpose of section 35(I)(ii),35(I)(ia),35(i)(iii) and 35AC of the Income Tax Act, 1961 within the territory mentioned in column 3 of Schedule-I.</p> <p>ww. All cases of persons within the territory mentioned in column 3 of Schedule-I claiming exemption under clauses (21),(22),(22A),(22B),(23),(23A),(23AAA),(23B),(23C),(23F), (23FA),(24), (46), and (47) of section 10, section 11, section 12, section13A and section 13B of the Income Tax Act, 1961.</p> <p>Any other case which may be allocated hereafter.</p>
	<p>Income Tax Officer, Ward-3, Tinsukia Bordoloi Nagar Tinsukia – 786125 Landline: 0374- 2309124</p>	<p>a. All cases of persons other than companies deriving income from sources other than income from business or profession and residing within the territory as mentioned in column 3(a) of Schedule –I excluding cases allocated to DCIT,Circle-Tinsukia, ITO,Ward-1, Digboi and ITO, Ward-2, Digboi [including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is below Rs. 10,00,000/- and whose names begin with the letters A,S and T of the English alphabet.</p> <p>b. All cases of persons other than companies deriving income from business or profession and whose principal place of business or profession is within the territory as</p>

		<p>mentioned in column3(a) of Schedule –I excluding cases allocated to DCIT,Circle-Tinsukia, ITO, Ward-1, Digboi and ITO, Ward-2, Digboi [including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is below Rs. 10,00,000/- and whose names begin with the letters A,S and T of the English alphabet.</p> <p>c. All cases of persons being companies registered under the Companies Act, 2013 or under the Companies Act, 1956 and having registered office or having its principal place of business is within the territory as mentioned in column3(a) of Schedule-I excluding cases allocated to DCIT, Circle-Tinsukia, ITO, Ward-1, Digboi and ITO, Ward-2, Digboi[Including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of income/loss as on 1st April, 2014 and as on 1st April of any subsequent financial year is below Rs. 15,00,000/- and whose names begin with the letters A,S and T of the English Alphabet.</p> <p>d. All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in item (c) supra.</p> <p>e. All cases of members of Association of persons or partners of firms included in item (a) and (b) supra.</p> <p>Any other cases which may be allocated hereafter.</p>
	<p>Income Tax Officer, Ward-1, Digboi Itabhata, Aayakar Bhawan Digboi – 786171 Landline: 03751-270042</p>	<p>a. All cases of persons other than companies deriving income from sources other than income from business or profession and residing within the jurisdiction as covered by police station of Digboi, Margherita, Ledo, Lekhapani and Jagun within the territory as mentioned in column 3(a) of Schedule – I and the districts of Tirap and Changlang within the territory as mentioned in column 3 (b) of Schedule-I excluding cases allocated to DCIT, Circle-Tinsukia [including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is below Rs. 10,00,000/-</p> <p>b. All cases of persons other than companies deriving income from business or profession and whose principal place of business or profession is within the jurisdiction as covered by police station of Digboi, Margherita, Ledo, Lekhapani and Jagun within the territory as mentioned in column 3(a) of Schedule-I</p>

		<p>and the Districts of Tirap and Changlang within the territory as mentioned in column 3(b) of Schedule-I excluding cases allocated to DCIT,Circle-Tinsukia [including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is below Rs. 10,00,000/-</p> <p>c. All cases of persons being companies registered under the Companies Act,2013 or under the Companies Act, 1956 and having registered office or having its principal place of business is within the jurisdiction as covered by police station of Digboi, Margherita, Ledo, Lekhapani and Jagun within the territory as mentioned in column 3(a) of Schedule-I and the districts of Tirap and Changlang within the territory as mentioned in column 3(b) of Schedule-I excluding cases allocated to DCIT,Circle-Tinsukia [including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is below Rs.15,00,000/-</p> <p>d. All cases of executives and other employees of Indian Oil Corporation Limited (Assam Oil Division) working in North Eastern India Having their headquarters at Digboi and whose income do not include income under the head ‘Profits & Gains of Business or Profession’ (including those whose return of Income have been filed for the first time/have not been filed for any assessment year) irrespective of their returned income.</p> <p>e. All cases of individuals being managing directors or directors or managers or secretaries in the companies referred to in item (c) supra.</p> <p>f. All cases of members of Association of persons or partners of firms included in item (a) and (b) supra.</p> <p>Any other cases which may be allocated hereafter.</p>
	<p>Income Tax Officer, Ward-2, Digboi Itabhata, Aayakar Bhawan Digboi – 786171 Landline: 03751-270052</p>	<p>a. All cases of persons other than companies deriving income from sources other than income from business or profession and residing within the jurisdiction as covered by police station of Doom Dooma, Kakopathar, Barhapjan, Talap, Dholla (Saikhowaghat), Sadia, Chapakhowa and Shantipur within the territory as mentioned in column 3(a) of Schedule –I and the districts of Lohit and Anjaw within the territory as mentioned in column 3(b) of Schedule-I excluding cases allocated to DCIT,Circle-Tinsukia [including those whose return of income has been filed for the first time/has not been</p>

		<p>filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is below Rs. 10,00,000/-.</p> <p>b. All cases of persons other than companies deriving income from business or profession and whose principal place of business or profession is within the jurisdiction as covered by police station of Doom Dooma, Kakopathar, Barhapan, Talap, Dholla (Saikhowaghat), Sadiya, Chapakhowa and Shantipur within the territory as mentioned in column 3(a) of Schedule-I and the districts of Lohit and Anjaw within the territory as mentioned in column 3(b) of Schedule-I excluding cases allocated to DCIT,Circle-Tinsukia [including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is below Rs. 10,00,000/-</p> <p>c. All cases of persons being companies registered under the Companies Act,2013 or under the Companies Act, 1956 and having registered office or having its principal place of business is within the jurisdiction as covered by police station of Doom Dooma, Kakopathar, Barhapan, Talap, Dholla (Saikhowaghat), Sadiya, Chapakhowa and Shantipur within the territory as mentioned in column 3(a) of Schedule-I and the districts of Lohit and Anjaw within the territory as mentioned in column 3(b) of Schedule-I excluding cases allocated to DCIT,Circle-Tinsukia[including those whose return of income has been filed for the first time/has not been filed, for any assessment year], whose return of Income/Loss as on 1st April of 2014 and as on 1st April of any subsequent financial year is below Rs. 15,00,000/-.</p> <p>d. All cases of persons whose principal source of income falls under the head ‘Salaries’ (including those whose return of Income have been filed for the first time/have not been filed for any assessment year) residing under Doom Dooma, Kakopathar, Barhapan, Talap, Dholla (Saikhowaghat), Sadiya, Chapakhowa, Shantipur, Digboi (excluding those cases allocated to ITO, Ward-1, Digboi), Margherita, Ledo, Lekhapani and Jagun Police stations within the territory as mentioned in column 3(a) of Schedule-1 and Lohit, Tirap, Changlang and Anjaw districts within the territory as mentioned in column 3(b) of Schedule-1 irrespective of their returned income.</p> <p>e. All cases of individuals being managing directors or directors or managers of secretaries in the companies referred to in item (c) supra.</p> <p>f. All cases of members of Association of persons or partners of firms included in item (a) and (b) supra.</p> <p style="text-align: center;">Any other cases which may be allocated hereafter.</p>
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CIT	Range	AO Wise Jurisdiction
CIT Charge : CIT (TDS), NER, Room No. 301, Aayakar Bhawan, Christianbasti, Guwahati – 5 Ph. No. 0361-2349818		
		<p>All powers and functions relating to deduction of tax or collection of tax under Chapter XVII of the Income-tax Act, 1961, including related powers and functions under Chapter XIII, XXI, XXII and XXIII of the said Act, in respect of persons mentioned in (1) other than sections 194E, 194LB, sub-section (2) of section 194LBA, sections 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the said Act, in so far as assigned to Commissioner of Income-tax (International Taxation and Transfer Pricing), Kolkata.</p> <p>1. Any person responsible for deducting or collecting tax at source for the purposes of Chapter XVII B or XVIIBB located in the territorial area specified against each AOs as per below :</p>
Addl. CIT,(TDS), Range- Guwahati Room No. 203, Aayakar Bhawan, Christianbasti, Guwahati – 5, Ph. 0361-2343524	ACIT(TDS), Guwahati Room No. 216, Aayakar Bhawan, Christianbasti, Guwahati – 5, Ph. 0361-2347595	<p>1. In the state of Assam :</p> <p>(a) District of Kamrup (Rural) and areas of Guwahati Municipal Corporation Ward No. 1 to 7 of District of Kamrup (Metro).</p> <p>(b) Districts of Bongaigaon, Dhubri, Chirang, Goalpara and Kokrajhar.</p> <p>2. In the state of Assam : Districts of Kamrup (Metro) Any person responsible for deducting or collecting tax at source by or on behalf of State Bank of India, Railways, PWD, Oil India Limited, Indian Oil Corporation, Post Office.</p> <p>3. In the state of Meghalaya : Districts of East Garo Hills, West Garo Hills, South Garo Hills, North Garo Hills and South East Garo Hills.</p>
	Income Tax Officer, TDS-1, Guwahati Room No. 213, Aayakar Bhawan, Christianbasti, Guwahati – 5, Ph. 0361-2340571	1. In the state of Assam : Areas lying within the territorial jurisdiction of Addl / Joint Commissioner of Income Tax, Range -2, Guwahati. State of Nagaland
	Income Tax Officer, TDS-2, Guwahati Room No.214, Aayakar Bhawan, Christianbasti, Guwahati – 5, Ph. 0361-2343974	Areas lying within the territorial jurisdiction of Addl / Joint Commissioner of Income Tax, Range -4, Guwahati.
	Income Tax Officer, TDS-3, Guwahati Room No.215, Aayakar Bhawan, Christianbasti, Guwahati – 5, Ph. 0361-2345125	Areas lying within the territorial jurisdiction of Addl / Joint Commissioner of Income Tax, Range -3, Guwahati.

	Income Tax Officer ,TDS, Tezpur Old Aayakar Bhawan, Ganesh Ghat, Tezpur, Assam- 784001 Ph. 03712-252141	In the state of Assam : Districts of Sonitpur, Udalguri, Darang, Karbi Anglong, Jorhat, Golaghat and Sivasagar ;
	Income Tax Officer, TDS, Itanagar	(1) In the state of Assam : Districts of Lakhimpur and Dhemaji (2) In the State of Arunachal Pradesh : Districts of East Kameng, West Kameng, Tawang, Lower Subansiri, Upper Subansiri, Papum Pare and Kurung Kumei
	Asstt. Commissioner of Income Tax (TDS), Shillong, Aayakar Bhawan, M.G. Road, Shillong, Meghalaya- 793001 Ph. 0364-2505644	Areas lying within the territorial jurisdiction of Addl / Joint Commissioner of Income Tax, Range Shillong, Meghalaya.
	Income Tax Officer,TDS , Dibrugarh Puskara House, 2 nd Floor, Natun Gaon, P.O. Hohanghat, Dibrugarh, Assam-786008. Ph. No. 0373-2370950	(1) Areas lying within the territorial jurisdiction of Addl / Joint Commissioner of Income Tax, Range -1, Dibrugarh. Areas lying within the territorial jurisdiction of Addl / Joint Commissioner of Income Tax, Range -2, Dibrugarh.
	Income Tax Officer,TDS , Tinsukia Aayakar Bhawan, Bordoloi Nagar, Tinsukia, Assam – 786125 Ph. No. 0374-2302645	Areas lying within the territorial jurisdiction of Addl / Joint Commissioner of Income Tax, Range - Tinsukia, Assam.
	Income Tax Officer,TDS , Silchar Aayakar Bhawan, PWD Road, Road, Sinchar, Assam – 788001. Ph. No. 03842-232524	Areas lying within the territorial jurisdiction of Addl / Joint Commissioner of Income Tax, Range - Silchar, Assam.
	Income Tax Officer,TDS , Agartala. City Centre, H.G.B. Road, Paradise Choumuhani, Agartala, Tripura – 799001. Ph. 0381-2313491	Areas lying within the territorial jurisdiction of Addl / Joint Commissioner of Income Tax, Range - Agartala, Tripura.
	Income Tax Officer,TDS, Imphal Old Lambulane, Jail Road, Imphal, Manipur – 795001. Ph. No. 0385 - 2448540	Areas lying within the territorial jurisdiction of Addl / Joint Commissioner of Income Tax, Range Imphal, Manipur.

Designation of Income Tax Appellate Authority		AO wise Jurisdiction
CIT (Appeals), Guwahati-1 Aayakar Bhawan, 3 rd Floor, GS Road, Guwahati - 781005		All cases of territorial jurisdictional of 1. Pr.CIT, Guwahati 2. CIT (TDS), NER [all cases falling within the territorial jurisdiction of Pr.CIT, Guwahati-1 and Guwahati-2]
CIT (Appeals), Guwahati-2 Aayakar Bhawan, 3 rd Floor, GS Road, Guwahati - 781005		All cases of 1. Pr.CIT, Guwahati – 2 2. CIT (Exemption), Kolkata [[all cases falling within the territorial jurisdiction of Pr.CIT, Guwahati-1 and Guwahati-2]
CIT (Appeals), Jorhat Aayakar Bhawan, Thana Road, Jorhat, Assam-785001		All cases of territorial jurisdictional of 1. Pr.CIT, Jorhat 2. CIT(TDS), NER [all cases falling within the territorial jurisdiction of Pr.CIT, Jorhat]
CIT (Appeals), Shillong Aayakar Bhawan, MG Road, Shillong - 793001		All cases of territorial jurisdictional of 1. Pr.CIT, Shillong 2. CIT (TDS), NER [all cases falling within the territorial jurisdiction of Pr.CIT, Shillong]
CIT (Appeals), Dibrugarh Mancotta Road, P.O. C R Building Dibrugarh-786003		All cases of territorial jurisdictional of 1. Pr.CIT, Dibrugarh 2. CIT (TDS), NER [all cases falling within the territorial jurisdiction of Pr.CIT, Dibrugarh] 3. CIT (Exemptions), Kolkata

Designation of Income Tax Appellate Authority		AO wise Jurisdiction
CIT (Admin & CO), 3 rd Floor Aayakar Bhawan, 3 rd Floor, GS Road, Guwahati - 781005		All cases of territorial jurisdictional of NER

CIT	Range	AO Wise Jurisdiction
Director of Income Tax, (Intelligence & Criminal Investigation), 4 th Floor, Aayakar Bhawan, Guwahati – 781005 Tel2340311		
Joint Director of Income tax (Intelligence & Criminal Investigation), O/o the Director of Income-tax (I&CI), Guwahati.		State of Assam, Meghalaya, Manipur, Tripura, Nagaland, Mizoram and Arunachal Pradesh 1. All powers and functions U/s 132 of the Income tax Act, 1961 (43 of 1961) and corresponding provisions of Chapter XXI (penalties imposable), Chapter XXII (Offences and Prosecutions) and other

		<p>provisions incidental thereto of the said Act as applicable to the Addl/Joint Director of Income Tax.</p> <p>2. All Powers and functions related to and in connection with collection, collation, verification and dissemination of information under the Income tax Act, 1961(43 of 1961), including sections 131,133,133A,133B, 134,135 and corresponding provisions of Chapter XXI(Penalties imposable) Chapter XXII (Offences and Prosecutions) and other provisions incidental thereto of the said Act as applicable to the Addl/Joint Director of Income Tax.</p>
	Deputy/Assistant Director of Income Tax (Intelligence & Criminal Investigation), Unit-1, Guwahati	<p>State of Assam, Meghalaya, Manipur,Tripura, Nagaland, Mizoram and Arunachal Pradesh</p> <p>All powers and functions related to and in connection with collection, collation, verification and dissemination of information under the Income Tax Act, 1961(43 of 1961), including sections 131,133,133A,133B,134,135 and Chapter XXII(Offences and Prosecutions) and other provisions incidental thereto of the said Act as applicable to the Dy/Asst. Director of Income tax</p>
	Deputy/Assistant Director of Income Tax (Intelligence & Criminal Investigation), Unit-2, Guwahati	<p>State of Assam, Meghalaya, Manipur,Tripura, Nagaland, Mizoram and Arunachal Pradesh</p> <p>All powers and functions related to and in connection with collection, collation, verification and dissemination of information under the Income Tax Act, 1961(43 of 1961), including sections 131,133,133A,133B,134,135 and Chapter XXII(Offences and Prosecutions) and other provisions incidental thereto of the said Act as applicable to the Dy/Asst. Director of Income tax</p>
	Income Tax Officer (Hqrs), O/o the Director of Income Tax (Intelligence & Criminal Investigation), Guwahati	<p>State of Assam, Meghalaya, Manipur,Tripura, Nagaland, Mizoram and Arunachal Pradesh</p> <p>All powers conferred under the Income-tax Act, 1961 (43 of 1961), related to and in connection with the collection, verification and dissemination of information in reespect of territorial areas mentioned in Column (3) in addition to function of Head Quarters to Director of Income-tax (Intelligence & Criminal Investigation), Guwahati.</p>
	Income tax Officer (Intelligence & Criminal Investigation), Unit-1, Guwahati	<p>Area within the District of Kamrup, Kamrup Metro and the state of Manipur.</p> <p>All powers conferred under the Income tax Act, 1961 (43 of 1961), related to and in connection with the collection, collation, verification and</p>

		dissemination of information in respect of territorial areas mentioned in Column(3) including sections 133,133A,133B,134 and Chapter XXII(Offences & Prosecutions) and other provisions incidental thereto of the said Act as applicable to the Income tax Officer
	Income tax Officer (Intelligence & Criminal Investigation), Unit-2, Guwahati	Area within the District of Udalguri, Sonitpur, Darrang, Morigaon, Nagaon, Karbi Anglong & the state of Nagaland. All powers conferred under the Income tax Act, 1961 (43 of 1961), related to and in connection with the collection, collation, verification and dissemination of information in respect of territorial areas mentioned in Column(3) including sections 133,133A,133B,134 and Chapter XXII(Offences & Prosecutions) and other provisions incidental thereto of the said Act as applicable to the Income tax Officer
	Income tax Officer (Intelligence & Criminal Investigation), Unit-3, Guwahati	Area within the District of Nalbari, Barpeta, Bongaigoan, Goalpara, Dhubri, Kokrajhar, Chirang, Baska & the state of Meghalaya. All powers conferred under the Income tax Act, 1961 (43 of 1961), related to and in connection with the collection, collation, verification and dissemination of information in respect of territorial areas mentioned in Column(3) including sections 133,133A,133B,134 and Chapter XXII(Offences & Prosecutions) and other provisions incidental thereto of the said Act as applicable to the Income tax Officer
	Income tax Officer (Intelligence & Criminal Investigation), Unit-4, Dibrugarh	Area within the District of Dibrugarh, Tinsukia, Sibsagar, Jorhat, North Lakhimpur, Golaghat, Dhemaji & the state of Arunachal Pradesh. All powers conferred under the Income tax Act, 1961 (43 of 1961), related to and in connection with the collection, collation, verification and dissemination of information in respect of territorial areas mentioned in Column(3) including sections 133,133A,133B,134 and Chapter XXII(Offences & Prosecutions) and other provisions incidental thereto of the said Act as applicable to the Income tax Officer
	Income tax Officer (Intelligence & Criminal Investigation), Unit-5, Silchar	Area within the District of Cachar, North Cachar hills, Karimganj, Halikandi & the state of Mizoram All powers conferred under the Income tax Act, 1961 (43 of 1961), related to and in connection with the collection, collation, verification and dissemination of information in respect of territorial areas mentioned in Column(3) including sections 133,133A,133B,134 and Chapter XXII(Offences & Prosecutions) and other provisions incidental thereto of the said Act

		as applicable to the Income tax Officer
	Income tax Officer (Intelligence & Criminal Investigation), Unit-6, Agartala	Area within the state of Tripura. All powers conferred under the Income tax Act, 1961 (43 of 1961), related to and in connection with the collection, collation, verification and dissemination of information in respect of territorial areas mentioned in Column(3) including sections 133,133A,133B,134 and Chapter XXII(Offences & Prosecutions) and other provisions incidental thereto of the said Act as applicable to the Income tax Officer