## MINISTRY OF FINANCE

#### (Department of Revenue)

#### (CENTRAL BOARD OF DIRECT TAXES)

#### **NOTIFICATION**

New Delhi, the 14th June, 2023

### (INCOME TAX)

**S.O. 2624(E).**— In exercise of the powers conferred by sub-sections (1) and (2) of section 120 of the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the Act) and to give effect to the e-Appeals Scheme, 2023 (hereinafter referred to as the Scheme) made under sub-section (5) of section 246 of the Act and published *vide* Notification No. 33 of 2023 of the Government of India in the Ministry of Finance, Department of Revenue, vide number S.O. 2352(E), dated the 29<sup>th</sup> of May, 2023, in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(ii), the Central Board of Direct Taxes (hereinafter referred to as the Board), hereby directs that the income-tax authorities specified in column (4) of the Schedule below, having their headquarters at the places specified in the corresponding entries in column (5) of the said schedule and functioning subordinate to the income-tax authorities specified in column (3) of the said schedule shall exercise the powers and perform functions, in order to facilitate the conduct of e-appeal proceedings, in respect of such persons or classes of persons or incomes or classes of income or cases or classes of cases, with respect to appeals covered under section 246 of the Act, except the cases excluded under sub-section (6) of that section, as specified by the Board in paragraph 3 of the Scheme.

# **SCHEDULE**

S. No.	Pr. Chief Commissioner of Income Tax (Headquarter)	Chief Commissioner of Income-tax, (Headquarter)	Income-tax authority	Headquarter
(1)	(2)	(3)	(4)	(5)
3	Pr.CCIT, Andhra Pradesh and	Chief Commissioner of Income-tax, Vijayawada (Vijayawada)	Additional/Joint Commissioner of Income-tax (Appeals)-1, Hyderabad Additional/Joint Commissioner of Income-tax (Appeals)-2, Hyderabad Additional/Joint Commissioner of Income-tax (Appeals) -3, Hyderabad Additional/Joint Commissioner of Income-tax (Appeals) -4, Hyderabad	Hyderabad
6	Telangana (Hyderabad)	Chief Commissioner of Income-tax, Visakhapatnam (Visakhapatnam)	Additional/Joint Commissioner of Income-tax (Appeals) -1, Vishakhapatnam Additional/Joint Commissioner of Income-tax (Appeals) -2, Vishakhapatnam	Vishakhapatnam
7		•	Additional/Joint Commissioner of Income-tax (Appeals)-3, Bhubaneswar	Bhubaneswar
8	Pr. CCIT, Bihar and Jharkhand	Chief Commissioner of Income-tax, Ranchi	Additional/Joint Commissioner of Income-tax (Appeals), Patna	Patna
9	(Patna)	(Ranchi)	Additional/Joint Commissioner of Income-tax (Appeals), Ranchi	Ranchi
10 11 12		Chief Commissioner of Income-tax, Ahmedabad-2 (Ahmedabad)	Additional/Joint Commissioner of Income-tax (Appeals) -1, Ahmedabad Additional/Joint Commissioner of Income-tax (Appeals) -2, Ahmedabad Additional/Joint Commissioner of Income-tax (Appeals) -3, Ahmedabad	Ahmedabad
13	Pr.CCIT, Gujarat (Ahmedabad)	Chief Commissioner of Income-tax, Vadodara	Additional/Joint Commissioner of Income-tax (Appeals) -1, Surat Additional/Joint Commissioner of Income-tax (Appeals) -2, Surat	Surat
15		(Vadodara)	Additional/Joint Commissioner of Income-tax (Appeals) -1, Vadodara Additional/Joint Commissioner of Income-tax (Appeals) -2, Vadodara	Vadodara
17	Pr.CCIT,	Chief Commissioner of Income-tax, Nashik	Additional/Joint Commissioner of Income-tax (Appeals), Aurangabad	Aurangabad
18	Pune (Pune)	(Nashik)	Additional/Joint Commissioner of Income-tax (Appeals), Nashik	Nashik

19			Additional/Joint Commissioner of Income-tax	
20			(Appeals)-1, Pune Additional/Joint Commissioner of Income-tax	Pune
20			(Appeals)-2, Pune	
21			Additional/Joint Commissioner of Income-tax	
21		Chief Commissioner of	(Appeals)-1, Nagpur	
22		Income-tax, Thane	Additional/Joint Commissioner of Income-tax	Nagpur
		(Thane)	(Appeals)-2, Nagpur	
23		, ,	Additional/Joint Commissioner of Income-tax	Tl
			(Appeals), Thane	Thane
24			Additional/Joint Commissioner of Income-tax	
			(Appeals) -1, Jaipur	Jaipur
25		Chief Commissioner of	Additional/Joint Commissioner of Income-tax	Jaipai
26	Pr.CCIT, Rajasthan	Income-tax, Jodhpur	(Appeals)-2, Jaipur	
26	(Jaipur)	(Jodhpur)	Additional/Joint Commissioner of Income-tax	Udaipur
27			(Appeals), Udaipur Additional/Joint Commissioner of Income-tax	
27			(Appeals), Jodhpur	Jodhpur
28			Additional/Joint Commissioner of Income-tax	
		Chief Commissioner of	(Appeals) -1, Chennai	
29		Income-tax, Chennai-3	Additional/Joint Commissioner of Income-tax	CI.
		(Chennai)	(Appeals) -2, Chennai	Chennai
30			Additional/Joint Commissioner of Income-tax	
			(Appeals) -3, Chennai	
31			Additional/Joint Commissioner of Income-tax	Madurai
			(Appeals), Madurai	1,1444141
32		alica i i	Additional/Joint Commissioner of Income-tax	
22	Pr.CCIT, Tamil	Chief Commissioner of	(Appeals) -4, Chennai Additional/Joint Commissioner of Income-tax	
33	Nadu	Income-tax, Chennai-4 (Chennai)		Chennai
34	(Chennai)	(Chennai)	(Appeals) -5, Chennai Additional/Joint Commissioner of Income-tax	
34			(Appeals) -6, Chennai	
35			Additional/Joint Commissioner of Income-tax	
			(Appeals) -1, Coimbatore	a
36		Chief Commissioner of	Additional/Joint Commissioner of Income-tax	Coimbatore
		Income-tax, Triuchirapalli	(Appeals) -2, Coimbatore	
37		(Triuchirapalli)	Additional/Joint Commissioner of Income-tax	Kochi
		(Triuciiirapaiii)	(Appeals), Kochi	Kociii
38			Additional/Joint Commissioner of Income-tax	Thiruvananthapuram
20			(Appeals), Thiruvananthapuram	Time variational areas
39			Additional/Joint Commissioner of Income-tax	
			(Appeals)-1, Lucknow	Lucknow
40		Chief Commissioner of	Additional/Joint Commissioner of Income-tax	Luckilow
40	Pr.CCIT, UP(East)	Income-tax, Bareilly	(Appeals)-2,	
	(Lucknow)	(Bareilly)	Lucknow	
41		\ J/	Additional/Joint Commissioner of Income-tax	¥7
			(Appeals), Varanasi	Varanasi
42			Additional/Joint Commissioner of Income-tax	Prayagraj
			(Appeals), Prayagraj	1 tayagtaj
43			Additional/Joint Commissioner of Income-tax	
4.4		ali ca	(Appeals)-1, Noida	Noida
44	Pr.CCIT, UP(West)	Chief Commissioner of	Additional/Joint Commissioner of Income-tax	
45	and Uttarakhand	Income-tax, Dehradun (Dehradun)	(Appeals)-2, Noida Additional/Joint Commissioner of Income-tax	
43	(Kanpur)	(Demadum)	(Appeals), Agra	Agra
46			Additional/Joint Commissioner of Income-tax	
.			(Appeals), Kanpur	Kanpur
47	Pr.CCIT,		Additional/Joint Commissioner of Income-tax	
	West Bengal and	Chief C	(Appeals)-1, Kolkata	
48	Sikkim	Chief Commissioner of Income-tax, Kolkata-3	Additional/Joint Commissioner of Income-tax	
	(Kolkata)	(Kolkata)	(Appeals)-2, Kolkata	Kolkata
49		(Roikata)	Additional/Joint Commissioner of Income-tax	Noinata
		Clica i i	(Appeals)-3, Kolkata	
50		Chief Commissioner of	Additional/Joint Commissioner of Income-tax	
		Income-tax, Kolkata-4	(Appeals)-4, Kolkata	l

51		(Kolkata)	Additional/Joint Commissioner of Income-tax (Appeals)-1,	
52			Guwahati Additional/Joint Commissioner of Income-tax	Guwahati
			(Appeals)-2, Guwahati	
53			Additional/Joint Commissioner of Income-tax	
54		Chief Commissioner of	(Appeals)-5, Kolkata Additional/Joint Commissioner of Income-tax	77. 11
		Income-tax, Kolkata-5 (Kolkata)	(Appeals)-6, Kolkata	Kolkata
55			Additional/Joint Commissioner of Income-tax (Appeals)-7, Kolkata	
56		Chief Commissioner of	Additional/Joint Commissioner of Income-tax	
57		Income-tax, Kolkata-6 (Kolkata)	(Appeals)-1, Siliguri Additional/Joint Commissioner of Income-tax	Siliguri
		(Holkutu)	(Appeals)-2, Siliguri	
58			Additional/Joint Commissioner of Income-tax (Appeals)-1,	
			Bengaluru	
59		Chief Commissioner of	Additional/Joint Commissioner of Income-tax	
		Income-tax, Bengaluru-	(Appeals)-2, Bengaluru	D l
60	Pr.CCIT,	2	Additional/Joint Commissioner of Income-tax	Bengaluru
	Karnataka and Goa	(Bengaluru)	(Appeals)-3, Bengaluru	
61	(Bengaluru)		Additional/Joint Commissioner of Income-tax	
			(Appeals)-4, Bengaluru	
62		Cl. CC	Additional/Joint Commissioner of Income-tax	Panaji
63		Chief Commissioner of Income-tax, Panaji	(Appeals), Panaji Additional/Joint Commissioner of Income-tax	Муссия
<u> </u>		(Panaji)	(Appeals), Mysore	Mysore
64			Additional/Joint Commissioner of Income-tax (Appeals), Gwalior	Gwalior
65	Pr.CCIT, Madhya Pradesh and	Chief Commissioner of Income-tax, Indore	Additional/Joint Commissioner of Income-tax (Appeals), Indore	Indore
66	Chhattisgarh (Bhopal)	(Indore)	Additional/Joint Commissioner of Income-tax (Appeals), Bhopal	Bhopal
67	(Впораг)		Additional/Joint Commissioner of Income-tax	Raipur
68			(Appeals), Raipur Additional/Joint Commissioner of Income-tax	Kaipui
00			(Appeals)-1, Gurugram	Gurugram
69			Additional/Joint Commissioner of Income-tax (Appeals)-2, Gurugram	Gurugram
70		Chief Commissioner of Income-tax, Ludhiana	Additional/Joint Commissioner of Income-tax	Panchkula
71		(Ludhiana)	(Appeals), Panchkula Additional/Joint Commissioner of Income-tax	Falicilkula
/ 1	Pr.CCIT, North		(Appeals), Faridabad	Faridabad
72	West Region (Chandigarh)		Additional/Joint Commissioner of Income-tax (Appeals)-1, Ludhiana	T JL::-
73			Additional/Joint Commissioner of Income-tax (Appeals)-2, Ludhiana	Ludhiana
74		Chief Commissioner of Income-tax,	Additional/Joint Commissioner of Income-tax	
75		Shimla	(Appeals)-1, Chandigarh Additional/Joint Commissioner of Income-tax	Chandigarh
		(Shimla)	(Appeals)-2, Chandigarh	-
76			Additional/Joint Commissioner of Income-tax (Appeals)-1, Delhi	
77		Chief Commissioner of	Additional/Joint Commissioner of Income-tax (Appeals)-2, Delhi	
78	Pr.CCIT, Delhi	Income-tax, Delhi-7	Additional/Joint Commissioner of Income-tax	Delhi
	(Delhi)	(Delhi)	(Appeals)-3, Delhi	
79			Additional/Joint Commissioner of Income-tax (Appeals)-4, Delhi	

80			Additional/Joint Commissioner of Income-tax	
00			(Appeals)-5, Delhi	
81		Chief Commissioner of	Additional/Joint Commissioner of Income-tax	
01		Income-tax.	(Appeals)-6, Delhi	
82		Delhi-8	Additional/Joint Commissioner of Income-tax	
02		(Delhi)	(Appeals)-7, Delhi	
83		(Bellil)	Additional/Joint Commissioner of Income-tax	
0.5			(Appeals)-8, Delhi	
84			Additional/Joint Commissioner of Income-tax	
04			(Appeals)-9, Delhi	
85		Chief Commissioner of	Additional/Joint Commissioner of Income-tax	
6.5		Income-tax,	(Appeals)-10, Delhi	
86		Delhi-9	Additional/Joint Commissioner of Income-tax	
80		(Delhi)	(Appeals)-11, Delhi	
87			Additional/Joint Commissioner of Income-tax	
07			(Appeals)-12, Delhi	
88			Additional/Joint Commissioner of Income-tax	
00		Chief Commissioner of	(Appeals)-1, Mumbai	
89		Income-tax, Mumbai-7	Additional/Joint Commissioner of Income-tax	
89		(Mumbai)		
90		(Mullibal)	(Appeals)-2, Mumbai	
90			Additional/Joint Commissioner of Income-tax	
0.1			(Appeals)-3, Mumbai Additional/Joint Commissioner of Income-tax	
91		CI. CC C		
02		Chief Commissioner of	(Appeals)-4, Mumbai Additional/Joint Commissioner of Income-tax	
92		Income-tax, Mumbai-8		
0.2		(Mumbai)	(Appeals)-5, Mumbai Additional/Joint Commissioner of Income-tax	
93				
0.4	D. CCIT Manda:		(Appeals)-6, Mumbai Additional/Joint Commissioner of Income-tax	
94	Pr.CCIT, Mumbai	Chief Commissioner of		Mumbai
95	(Mumbai)	Income-tax, Mumbai-9	(Appeals)-7, Mumbai Additional/Joint Commissioner of Income-tax	
95		(Mumbai)		
96			(Appeals)-8, Mumbai Additional/Joint Commissioner of Income-tax	
90		Chief Commissioner of		
97		Income-tax, Mumbai-10	(Appeals)-9, Mumbai Additional/Joint Commissioner of Income-tax	
9/		(Mumbai)		
98			(Appeals)-10, Mumbai Additional/Joint Commissioner of Income-tax	
98		Chi-f-Cii		
00		Chief Commissioner of	(Appeals)-11, Mumbai Additional/Joint Commissioner of Income-tax	
99		Income-tax, Mumbai-11		
100		(Mumbai)	(Appeals)-12, Mumbai Additional/Joint Commissioner of Income-tax	
100				
			(Appeals)-13, Mumbai	

2. This Notification shall come into force from the date of its publication in the Official Gazette.

[Notification No. 40/2023 F. No. 279/Misc./M-42/2023-ITJ]

TANAY SHARMA, Jt. Commissioner of Income Tax(OSD), ITJ-I, CBDT