

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

**NOTIFICATION**

New Delhi, the 6th February, 2024

**(INCOME TAX)**

**S.O. 539(E).**— In exercise of the powers conferred by section 118 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby directs to make the following amendments in the notification of the Government of India in the Ministry of Finance, Department of Revenue, Central Board of Direct Taxes number S.O.4156 (E) dated 2<sup>nd</sup> September, 2022 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) dated the 5<sup>th</sup> September, 2022, namely:-

In the said notification,-

- (i) in the clause (a), for the words “Schedule below”, the words “First Schedule” shall be substituted;
- (ii) in clause (b), for the brackets, figure and words “(4) of the said Schedule”, the brackets, figure and words “(4) of the First Schedule” shall be substituted;
- (iii) after clause (b), the following clause shall be inserted, namely:-  
“(c) Commissioner of Income-tax (Appeals) Unit as specified in column (3) of the Second Schedule shall be subordinate to the Principal Chief Commissioner of Income-tax specified in column (2) of the said Schedule:
- Provided that no order shall be issued so as to interfere with the discretion of the Commissioner of Income-tax (Appeals) in exercise of his appellate functions.”;
- (iv) after clause (c) as so inserted, for the heading “**SCHEDULE**”, the heading “**FIRST SCHEDULE**” shall be substituted;
- (v) in the First Schedule, serial numbers 100, 101, 107, 108, 109, 128, 134, 135, 136, 137, 138, 139, 143, 152, 153, 154, 247, 259 and 260 and the entries relating thereto in columns (2) to (4) shall be omitted;
- (vi) after the **FIRST SCHEDULE**, the following Schedule shall be inserted, namely:-

**“SECOND SCHEDULE”**

Sl.No.	Principal Chief Commissioner of Income-tax (Headquarters)	Commissioner of Income-tax (Appeals) Unit, (Headquarters)
(1)	(2)	(3)
1	Principal Chief Commissioner of Income-tax, NER (Guwahati)	Commissioner of Income-tax (Appeals) Unit-1, Guwahati (Guwahati)
2		Commissioner of Income-tax (Appeals) Unit-2, Guwahati (Guwahati)
3		Commissioner of Income-tax (Appeals) Unit-1, Jorhat (Jorhat)
4		Commissioner of Income-tax (Appeals) Unit-1, Dibrugarh (Dibrugarh)
5		Commissioner of Income-tax (Appeals) Unit-1, Shillong (Shillong)
6	Principal Chief Commissioner of Income-tax, Kerala (Kochi)	Commissioner of Income-tax (Appeals) Unit-1, Kochi (Kochi)
7		Commissioner of Income-tax (Appeals) Unit-2, Kochi (Kochi)
8		Commissioner of Income-tax (Appeals) Unit-1, Kozhikode (Kozhikode)
9		Commissioner of Income-tax (Appeals) Unit-1, Thrissur (Thrissur)

10		Commissioner of Income-tax (Appeals) Unit-1, Kottayam (Kottayam)
11		Commissioner of Income-tax (Appeals) Unit-1, Thiruvananthapuram (Thiruvananthapuram)
12	Principal Chief Commissioner of Income-tax, Odisha (Bhubaneswar)	Commissioner of Income-tax (Appeals) Unit-1, Bhubaneswar (Bhubaneswar)
13		Commissioner of Income-tax (Appeals) Unit-1, Cuttack (Cuttack)
14		Commissioner of Income-tax (Appeals) Unit-1, Sambalpur (Sambalpur)
15	Principal Chief Commissioner of Income-tax, Nagpur (Nagpur)	Commissioner of Income-tax (Appeals) Unit-1, Nagpur (Nagpur)
16		Commissioner of Income-tax (Appeals) Unit-2, Nagpur (Nagpur).”

2. This notification shall come into force from 22.01.2024.

[Notification No. 20/2024/F. No. 279/Misc./66/2014-ITJ (Pt.)]

TANAY SHARMA, Jt. CIT(OSD)-ITJ, CBDT

**Note:** The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (ii), dated the 5<sup>th</sup> September, 2022 *vide* Notification number S.O. 4156 (E) dated 2<sup>nd</sup> September, 2022.