

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

NOTIFICATION

New Delhi, the 27th January, 2020

(Income-Tax)

S.O. 387(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), Central Board of Direct Taxes hereby makes the following amendments in the notification of Income-tax, published in the Gazette of India, Extraordinary Part II, section 3, Sub-section (ii) *vide* number S.O. 2752(E), dated the 22nd October, 2014, namely :-

In the said notification, in the SCHEDULE-I,

(i) the SI No. 113 and the entries relating thereto shall be omitted;

(ii) in SI No. 112 for the entries relating thereto, the following entries shall be substituted:-

112	Principal Commissioner/ Commissioner of Income-tax, Guwahati	Guwahati, Assam	(a) In the State of Assam : Districts of Kamrup (Metropolitan), Kamrup (Rural), Nagaon, Morigaon, Lakhimpur, Dhemaji, Sonitpur, Darrang, Udalguri, Nalbari, Barpeta, Bongaigaon, Dhubri, Baksa, Chirang, Goalpara, Kokrajhar, Hojai, South Salmara-Mankachar, and Biswanath;	a. Persons other than companies deriving income from sources other than income from business or profession and residing within the territorial area mentioned in items (a), (b) and (c) 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	(a) All cases of the persons referred to in corresponding entries in items (a), (b) and (c) of Column (5) (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)
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			<p>(b) In the State of Arunachal Pradesh : Districts of East Kameng, West Kameng, Tawang, Lower Subansiri, Upper Subansiri, Papum Pare, Kurung Kumey, Pakke-Kessang, Kra Daadi and Kamle</p> <p>(c) In the State of Meghalaya : Districts of East Garo Hills, West Garo Hills, South Garo Hills, North Garo Hills, and South West Garo Hills.</p>	<p>territorial area mentioned in items (a), (b) and (c) of 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 area mentioned in items (a), (b) and (c) of Column (4);</p> <p>d. Persons being individuals referred to in item (b) of column (6)</p>	
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2. This notification shall come into force from the date of its publication in the Official Gazette.

[Notification No. 6/2020/F. No. 187/02/2020 (ITA. I)]

GULZAR AHMAD WANI, Under Secy.