

F. No. 299/31/2017-Dir (Inv. III)/ 22
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

A. R. A. Centre (Ground Floor),
E-2, Jhandewalan Extension, New Delhi – 110055,
Dated: 23.4.2018

To,
All Principal Chief Commissioners of Income Tax (CCA)
All Directors General of Income Tax (Investigation)

Sir/Madam,

Sub: Benami Transactions Informants Reward Scheme, 2018

The Board has introduced the reward scheme for informants giving information of benami property actionable under Prohibition of Benami Property Transactions Act, 1988, as amended by Benami Transactions (Prohibition) Amendment Act, 2016, which is elaborated as under.

1. Introduction:

(a) The Benami Transactions Informants Reward Scheme, 2018 (hereinafter referred to as "the Scheme" for brevity) is hereby introduced for regulating grant and payment of reward to a person who is an informant under this Scheme. A person can get reward up to Rs. One crore for giving specific information of benami property. Identity of the informant shall be kept confidential.

(b) As per the Prohibition of Benami Property Transactions Act, 1988, as amended by Benami Transactions (Prohibition) Amendment Act, 2016 (hereinafter referred to as "the Act" for brevity), any property acquired by a person in the name of a benamidar (other than his close family members or in fiduciary capacity), is liable to be attached and subsequently confiscated and all persons involved in such benami transactions are liable to be prosecuted which carries rigorous imprisonment for term up to seven years. Amended provisions of the Act have come into force with effect from 1st November, 2016. Details of the scheme are given below.

2. Short title, commencement and scope of the scheme: The scheme shall be called "*Benami Transactions Informants Reward Scheme, 2018*" (the scheme) and shall come into effect from the date of issue. The scheme shall regulate grant and payment of reward to informants for giving specific information of benami property.

3. 'Informant' for the purposes of this scheme: For the purpose of this scheme 'Informant' means a person, which will include an individual or a group of individuals, who has -

(i) at a time, given specific information about one or more movable or immovable benami property(ies) of which the fair market value, as defined in the Act, of movable

property, and circle rate, as defined in this Scheme, of immovable property is more than Rs. One crore in a single Annexure – A form;

- (ii) furnished in prescribed form in Annexure - A to the scheme; and
- (iii) received 'Informant Code' from the authority prescribed in the scheme

Explanation: A person shall not be entitled to any reward under the scheme if he is not an informant under the scheme, even if such person has furnished specific information of benami property in any other manner, e.g., through letter, e-mail, CD, Whats App, SMS, phone, posting in social networking site or publishing letter in newspaper or any other media.

4. **Secrecy of identity of informant & information:** Identity of the informant, information given by him (including all related documents/annexure) or the reward paid to him shall not be disclosed to any person/authority except when expressly required under any law for the time being in force or by order of any court of law. The documents/annexure relating to identity and information shall remain confidential and be dealt with accordingly.
5. **'Specific information' under the scheme:** The information given by the informant can be treated as specific information under the scheme only if it includes:
 - (i) verifiable particulars of the benami property;
 - (ii) name and address of the person in whose name the property has been acquired (benamidar); and
 - (iii) credible basis including supporting evidence for the information that the property was actually benami property.
6. **Procedure of furnishing information:**
 - (i) A person who wants to give specific information in expectation of reward may contact the Joint Commissioner of Income Tax/Additional Commissioner of Income Tax (Benami Prohibition) [hereinafter referred to as 'JCIT/Addl. CIT (BP)'] having jurisdiction over the place where the benami property is situated. The list of JCIT/Addl. CIT (BP) holding jurisdiction over different areas is available in Notification No. 40/2017/F. No.173/429/2016-ITA-I dated 18.5.2017 issued by the CBDT (http://www.incometaxindia.gov.in/communications/notification/notification40_2017.pdf) and a copy of the same is attached with this Scheme as **Annexure-B**.
 - (ii) Address of jurisdictional JCIT/Addl. CIT (BP) will be available at the offices of all Directors General of Income Tax (Investigation) [hereinafter referred to as 'DGIT (Inv)'] and Principal Directors of Income Tax (Investigation) [hereinafter referred to as 'PDIT (Inv)' in short]/ Directors of Income Tax (Investigation) [hereinafter referred to as 'DIT (Inv)' in short]. A list of such offices is attached with this Scheme as **Annexure-C**.
 - (iii) Such person may contact jurisdictional JCIT/Addl. CIT (BP) for giving specific information.
 - (iv) If the JCIT/Addl. CIT (BP) feels that the person has given specific information of benami property, he will give one set of prescribed form as per Annexure-A to such person who shall fill, sign and submit it to the JCIT/Addl. CIT (BP).

- (v) If there are more than one benami properties located at different places, the person may give information to any of the JCIT/Addl. CIT (BP) having jurisdiction over any of these properties.
- (vi) Where the person gives information about benami properties to any other Income Tax authority, such other authority shall forward such information and guide him to the jurisdictional JCIT/Addl. CIT (BP). Where there are more than one BP units at a place, such person may be directed to approach the jurisdictional DGIT (Investigation).
- (vii) If the information is furnished by a group of persons, the prescribed form, statements, etc. shall be filled and signed by all such persons, jointly and Informant code will be allotted to each of them separately. The reward payable in such cases, if any, shall be disbursed in equal proportion, unless specified otherwise by such persons at the time of furnishing information in the **prescribed format (Annexure – A)**.
- (viii) Where a **foreign person** wants to give information of benami property actionable under the Act, he may contact the Member (Investigation), CBDT, North Block, New Delhi-110001 either in person or by post or by a communication at email id member.inv@incometax.gov.in with a copy to citinv-cbdt@nic.in for further action. He may take assistance of Income Tax Overseas Units (ITOU) working in Indian missions in some foreign countries in this regard.
- (ix) A person may give information about more than one benami properties either on one or multiple occasions, but the prescribed form in **Annexure-A** shall be filled and signed separately on each occasion. One form may be used for multiple properties only if such properties pertain to either the same benamidar or same beneficial owner. However, he will be given only one Informant Code and his reward will be computed on the basis of entitlement individually for each benami property. Also, if a person desires to get reward for information under both this Scheme and Income Tax Informants Reward Scheme, 2018, on the basis of substantially same facts, he shall have to furnish the same separately in accordance with the two Schemes. In other words, even if information furnished under this Scheme is collaterally used by the Income Tax Department for any purpose including that under Income Tax Act, 1961, the informant's entitlement shall be restricted to reward under this Scheme only.
- (x) The informant shall be liable to render assistance as may be required by the JCIT/Addl. CIT (BP) or any other investigating officer to whom the JCIT/Addl. CIT (BP) concerned may assign the investigation into the information given by the informant.
- (xi) From the time of allotment of Informant Code, the person shall be identified with such Informant Code only and his actual identity shall be known to the JCIT/Addl. CIT (BP) only.
- (xii) In case of any difficulty, the person desirous of giving specific information of benami property, may contact the PDIT (Inv)/DIT (Inv) of the area. The decision of PDIT (Inv)/DIT (Inv) will be final in the matter of allotment of Informant Code under this scheme.
- (xiii) It should be noted that furnishing false information/evidence is an offence and a person giving false information/evidence/ statement will be liable to be prosecuted for such offence.

7. **When reward may be granted:** An informant under the scheme can be granted interim & final reward by the competent authority.

(i) **Interim reward can be granted on fulfillment of the following conditions:**

- (a) the informant has given specific information of benami property in the prescribed format in Annexure-A and obtained informant code under the scheme;
- (b) provided assistance required, if any, by the Addl./JCIT (BP) or any other investigating officer to whom the JCIT/Addl. CIT (BP) concerned may assign the investigation into the information given by the informant; and
- (c) pursuant to such information, the benami property has actually been provisionally attached under Section 24(4) of the Act.

(ii) **Final reward can be granted on fulfillment of the following conditions:**

- (a) the informant has given specific information of benami property in the prescribed format in Annexure-A and obtained informant code under the scheme;
- (b) provided assistance required, if any, by the Addl./JCIT (BP) or any other investigating officer to whom the JCIT/Addl. CIT (BP) concerned may assign the investigation into the information given by the informant;
- (c) the benami property has been confiscated under Section 27 of the Act; and
- (d) Such confiscation has become final in judicial proceedings after confiscation order is passed. The confiscation shall be deemed to be final if two years have passed from the date of confiscation and there is no litigation pending against such confiscation.

8. **Amount and stage of granting interim and final reward:**

- (i) **Interim reward up to 1% (one per cent)** of the fair market value, as defined in the Act, of movable property, and circle rate, as defined in this Scheme, of immovable property, provisionally attached under section 24(4) of the Act may be granted by the competent authority on fulfillment of eligibility conditions under the scheme subject to the maximum ceiling of an amount of interim reward of Rs. **Ten lakh** in respect of information of a single benami property.
- (ii) **Final reward up to 5% (five per cent)** of fair market value, as defined in the Act, of movable property, and circle rate, as defined in this Scheme, of immovable property, confiscated under the Act may be granted by the competent authority on fulfillment of eligibility conditions under the scheme. While granting the final reward, the amount of interim reward paid, if any, shall be reduced from the total final reward granted. However, maximum amount of total reward (interim and final) in respect of a single benami property shall be limited to Rs. **One crore**.
- (iii) If there are more than one benami properties informed in a single Annexure – A form, reward shall be computed on the basis of entitlement applying the above percentage rates and maximum limits individually for each benami property.
- (iv) If the informant has claimed reward under this Scheme as well as Income Tax Informants Reward Scheme, 2018, based upon substantially same facts (as was given for claiming reward under this scheme) and if the same is separately found eligible for grant of reward in accordance with this Scheme as well as the Income Tax Informants Reward Scheme, 2018, **the total amount of reward under both**

the schemes taken together shall not exceed the maximum permissible amount under the Income Tax Informants Reward Scheme, 2018, or this Scheme, whichever is higher. In other words, if an informant is found eligible for reward under both the Schemes for information relating to the Act and the Income Tax Act, 1961, the total maximum reward under the two Schemes shall be restricted to Rs. 1 (one) crore as is the limit in this Scheme and if an informant is found eligible for reward under both the Schemes for information relating to the Act and the Black Money (Undisclosed Foreign Income and Assets) Act, 2015, the total maximum reward under the two Schemes shall be restricted to Rs. 5 (five) crore as is the limit in Income Tax Informants Reward Scheme, 2018.

9. Timelines for grant of interim and final reward:

Every endeavour shall be made to grant:

- (i) interim reward within 4 months of actual provisional attachment of the benami property under section 24(4) of the Act; and
- (ii) final reward within 6 months of order of confiscation of the benami property becoming final. The confiscation shall be deemed to be final if two years from the date of confiscation have passed and there is no litigation pending against such confiscation.

10. Modalities of payment of reward to an Informant who is a foreign person: The reward to an informant who is a foreign person may be paid by regular banking channel as per guidelines issued by Reserve Bank of India (otherwise than cash), to his bank account in India or abroad, as requested in writing by the Informant, in Indian Rupees or its equivalent US Dollar at the exchange rate prevailing at the time of actual payment of reward. Commission or charges for payment in US Dollar shall be deducted from the gross reward amount granted.

11. Authority competent to grant interim and final reward: The authority competent to grant any reward under the Scheme shall be a committee consisting of:

- (i) DGIT (Inv.) holding jurisdiction over the JCIT/Addl. CIT (BP) concerned who has received the information;
- (ii) PDIT (Inv)/DIT (Inv.) holding jurisdiction over the JCIT/Addl. CIT (BP) concerned who has received the information; and
- (iii) a Principal Commissioner of Income Tax nominated by the Principal Chief Commissioner of Income Tax (CCA) of the area where provisional attachment order or, as the case may be, confiscation order, is passed by competent authority.
- (iv) The JCIT/Addl. CIT (BP) concerned shall be Secretary of the committee.

12. Factors relevant for granting the reward and determining its quantum: The following factors, among others, may be considered by the competent authority in this regard:

- (i) Fulfillment of conditions mentioned in this scheme.
- (ii) Specific nature, precision, accuracy, usefulness of information and quality of evidence furnished by the informant.
- (iii) Extent and nature of assistance rendered by the informant.
- (iv) Risk and trouble undertaken and the expenses incurred by the informant in securing and furnishing the information.

13. Circumstances under which informant will not be eligible to get any reward:

No reward under the scheme shall be granted-

- (i) If information is not provided in accordance with the Scheme; or
- (ii) If terms and conditions of the scheme are not fulfilled, or
- (iii) Where information given is vague/non-specific and/or of general nature. For example, where informant says vague things like, "I believe X has many bank accounts in the name of his employees" or "X" has purchased many flats in Kolkata, Delhi and Mumbai in his own name and in the name of others", or
- (iv) Where information given was already available with the Income Tax Department, or
- (v) Where the information was not received directly from the informant but through any organization other than Income Tax Department.
- (vi) On any incidental or collateral benefit that may arise to the Government in respect of any other property which is not mentioned in the information furnished by the informant in Annexure-A. In other words, the entitlement of the informant shall be restricted to only the property(ies) mentioned in the Annexure – A under this Scheme and shall not extend to any other property as the Department may find out by investigation into the information furnished by the informant.

14. Not taking cognizance of information: In case it is found that the antecedents of the informant, nature of the information furnished by him and his conduct justify not taking cognizance of the information furnished by him, the JCIT/Addl. CIT (BP) may ignore the information furnished by the informant after recording detailed reasons for doing so.

15. Non-disclosure of information to Informant: While maintaining secrecy of the information and informant, the information received from the informant can be used by the Income Tax Department for such purposes as are considered appropriate by the Department. The informant shall not have any right to receive any feedback regarding action taken or outcome achieved in any case. He may get feedback and/or update only about whether his information has been acted upon and, if yes, whether he is likely to get any reward. Accordingly, Directorates General of Income Tax (Investigation), who are exempt from providing information under Section 24 of the Right to Information Act, 2005 read with Second Schedule thereof, shall not be bound to provide any information about action taken or outcome achieved except as provided in the said Act.

16. Grievance redressal: If the person giving such information is aggrieved in the matter of giving information and allotment of Informant Code, he may approach the PDIT/DIT(Inv) concerned, whose decision in the matter shall be final.

17. Prohibition on Rewarding Government Servants: No reward shall be granted under this scheme to any Government Servant, who furnishes information or evidence obtained by him in the course of normal duties as a Government Servant. A person employed by the Central Government or State Government or Union Territory Government or a nationalized bank or local authority or public sector undertaking, corporation, body corporate or establishment, set up or owned by the Central Government or State Government or Union Territory Government shall be deemed to be a Government Servant for the purpose of this scheme.

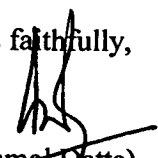
- 18. Nature of Reward and Prohibition on Litigation/Representation:** Reward under the scheme is ex-gratia payment which may be granted in the absolute discretion of the competent authority. The decision of the authority shall be final and it shall not be subject to any litigation, adjudication and arbitration except review as provided below in this Scheme.
- 19. Review in exceptional situations of grave injustice in case of final reward due to not following provisions of Reward Scheme or factual incorrectness:** In case an informant alleges grave injustice in the decision of the competent authority for final reward due to either non-adherence to the Reward Scheme issued by the Board or due to factual incorrectness, he may file a review petition within one month of receipt of the decision, before the DGIT(Inv). In such petition he has to clearly bring out the basis of the alleged grave injustice with specific reference to the provisions of the Reward Scheme which have not been followed by the reward committee or instances of factual incorrectness. No cognizance will be taken of a review petition if it is not mentioned as to which provision of Reward Scheme was not followed or instances of factual incorrectness and if the same is not explained clearly. The DGIT (Inv) shall cause such a petition to be placed before a review committee consisting of (i) the Principal CCIT (CCA) of the region where the reward committee was located, (ii) a CCIT nominated by the Principal CCIT (CCA) and the (iii) the DGIT (Inv) concerned. In case there is no CCIT in the region, the Principal CCIT may nominate a Principal CIT in the review committee. JCIT/Addl. CIT (BP) concerned shall be the Secretary of the committee. The review committee shall examine such grievance, take necessary action and communicate decision to the informant, preferably, within 3 months of the receipt.
- 20. Assignment of Reward not to be recognized but legal heirs will be eligible:** If reward is assigned by the informant in favor of some other person, the same will not be recognized. The authority competent to grant reward may, however, grant reward to the legal heirs or nominee(s) of an informant who has deceased before receiving reward. But the provisions of the Scheme shall apply to the heir as would have applied had the informant not died. For this purpose, the informant shall specify nominee(s) in Annexure-A at the time of furnishing the information. If there are more than one legal heirs or nominees, the reward amount shall be distributed in equal share unless indicated otherwise in Annexure- A or the right is relinquished by any or more of the legal heirs.
- 21. Control and Audit of Expenditure Relating to Reward:** The control and audit of the expenditure incurred on payment of reward will be governed by the instructions specifically issued by the Government for the purpose from time to time.
- 22. Meaning of Terms used in the scheme:**
- (i) For the purposes of this Scheme, subject to the context as may otherwise require, the terms that are used in this Scheme as also defined in the Act or Income Tax Act, 1961 or Black Money (Undisclosed Foreign Income and Assets) Act, 2015, shall have the same meaning as given in the Act or Income Tax Act, 1961 or Black Money (Undisclosed Foreign Income and Assets) Act, 2015, unless defined in this Scheme.

- (ii) "Circle Rate", in respect of an immovable property, means the value adopted or assessed or assessable by any authority of a State Government for the purpose of payment of stamp duty in respect of transfer of such immovable property on the date of transaction of acquisition of such property by or for the benamidar.

22. Publicity: This scheme will be given wide publicity. It will be available in Income Tax offices and also on the website of Income Tax Department www.incometaxindia.gov.in

Encl: Annexure – A, B & C

Yours faithfully,


(Syamal Datta)

Director,
Investigation - III, CBDT
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Email: syamal.datta@nic.in

Copy to:-

1. The PS to the Finance Minister/ OSD to the Finance Minister
2. The PS to the MoS (Finance)(Revenue)
3. The PS to the Finance Secretary
4. The Chairman, CBDT
5. All Members, CBDT
6. All Principal Directors General of Income Tax
7. All Chief Commissioners of Income Tax/ Directors General of Income Tax
8. All officers of the rank of Deputy Secretary and above in CBDT
9. The CIT (Media & Technical Policy), CBDT.
10. The ADG (Systems) – 4 for uploading in www.incometaxindia.gov.in
- ✓ 11. Additional DIT, Database cell, for uploading in www.irsofficersonline.gov.in

ANNEXURE - A

**FORM OF STATEMENT FOR FURNISHING INFORMATION BY INFORMANT
REGARDING BENAMI PROPERTY FOR REWARD AS PER
BENAMI TRANSACTION INFORMANTS REWARD SCHEME, 2018**

1.	Full name of the informant(s) (of each informant separately if there are more than one informant) (in capital letters)	:	
2.	Father's name	:	
3.	Date of Birth	:	
4.	Permanent address of the informant(s)	:	
5.	Current address of the Informant(s) (if different from permanent address)	:	
6.	Contact particulars:	:	
	(a) Landline Telephone No.	:	
	(b) Mobile No.	:	
	(c) Email ID, if any	:	
7.	Aadhar Number (foreign persons may mention Passport number if not having Aadhar number) (attach copy of Aadhar card or Passport) (of each informant separately if there are more than one informant)	:	
8.	Full details of benami property: [The information furnished should be specific, reliable and verifiable. Additional sheet may be attached, if required (attach evidences, if any)]	:	
(a)	Date of transaction	:	
(b)	Total amount involved	:	
(c)	Who paid the amount	:	
(d)	How the amount was paid	:	

(e)	To whom the amount was paid	:	
(f)	Any other relevant information	:	
9.	Name and address of beneficial owner (actual owner or beneficiary) of the benami property, if known (PAN may be mentioned, if known)	:	
10.	Name and address of benamidar (name lender) of the benami property (PAN may be mentioned if known)	:	
11.	<p>Source of information:-</p> <p>(a) Whether the information has been acquired personally in the capacity of an employee, relation or partners etc., of the person mentioned at (9) and/or (10) above.</p> <p>(b) Whether information has been acquired through some other person, if so, his connection with the person at (9) and/or (10) above.</p>	:	
12.	List of documents , if any, furnished in support of the information	:	
	(a) In original	:	
	(b) Copy only	:	
13.	Is any of the parties involved in the benami transaction related to you? If yes, furnish details.	:	
14.	Briefly state:	:	
(a)	How you have come to know about the information;	:	
(b)	Special efforts, if any, made;	:	
(c)	Risks and trouble undertaken	:	

(d)	Expenditure, if any, incurred (attach evidence, if any, and attach extra sheet, if required)	:		
15.	Informant Code, if any, allotted earlier	:		
16.	Preferred mode of payment of reward (Cash/ bank transfer) (in case of foreign persons reward will not be paid by cash)	:		
17.	Bank Account particulars in which payment of reward is to be made (account no., bank name, branch, IFSC code, BIC or SWIFT code etc. details)	∴		
18.	In case of multiple informants, share at which reward is to be paid	:	Name of informant	Payable share (%)

N.B. In case of multiple persons giving information about a single property, particulars of all such individual persons are required to be given in this pro forma.

DECLARATION

1. I/we have read and understood the Benami Transactions Informants Reward Scheme, 2018, issued by the CBDT and agree with the terms and conditions contained in it.
2. I/we accept that mere furnishing of information by me/us does not by itself confer on me right to get reward and that I/we may not get any reward at all. I/we would be bound by the decisions that the authority competent to grant reward may take.
3. I/we accept that reward would be an ex-gratia payment which, subject to the scheme, may be granted at the absolute discretion of the competent authority. The decision of the authority shall be final and I/we shall not challenge it in any litigation, appeal, adjudication or arbitration.
4. I/we accept that the extent of the reward depends on the specific nature, precision and usefulness of the information furnished and assistance rendered by me.
5. I/we accept that the reward process may take time and that interim reward is payable only after provisional attachment of benami property and final reward is payable only if the benami property has been confiscated under the Act and such confiscation has become final. The confiscation shall be deemed to be final if two years from the date of confiscation have passed and there is no litigation pending against such confiscation.
6. I/we accept that the Government is under no obligation to enter into any correspondence regarding the action taken as a result of my information. I/We will be entitled to know only feedback and/or update about whether my/our information has been acted upon and, if yes, whether I/we am/are likely to get any reward.

7. In the event of death of myself/ any one of the informants before the reward is paid to me/us, it may be paid to my/our nominee(s) whose particulars (along with share) are as under:-

Name of informant	Name(s) and address(es) of the nominee(s)	Date of birth (in case of minor, name and address of guardian to be given)	Relationship with the informant	Share of the nominee(s)	Aadhar Card No. /Passport No. of nominee (attach copy)
(1)	(2)	(3)	(4)	(5)	(6)

8. I/We am/are aware that if the information furnished by me/us is found to be false I would be liable to prosecution as per law including under section 182 of the Indian Penal Code, 1860, and other relevant law.

Date: _____

Signature of the informant: _____

Place: _____

Left Thumb impression: _____

Aadhar card no. /

Passport No. (Attach copy): _____

Signature of the JCIT/Addl. CIT(BP)
before whom the statement is signed

Name & Designation of the Officer with Seal

Date: _____

Place: _____

Code No. allotted to the informant	
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Signature of the JCIT/Addl. CIT(BP) allotting Informant Code

Name & Designation of the Officer with Seal

Date: _____

Place: _____

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

New Delhi, the 18th May, 2017

(Income-tax)

S.O. 1621(E).—In exercise of the powers conferred under sub-section (2) of section 28 read with section 59 of the Prohibition of Benami Property Transactions Act, 1988 (45 of 1988), and in supersession of the Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, notification number S.O. 3290(E), dated the 25th October, 2016, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), dated the 25th October, 2016, except as respects things done or omitted to be done before such supersession, the Central Government hereby directs that the Income-tax authorities under section 116 of the Income-tax Act, 1961 (43 of 1961) specified in column (2) of the Schedule, having headquarters at the places specified in the corresponding entry in column (3), to exercise the powers and perform the functions of the 'Authority' under the Prohibition of Benami Property Transactions Act, 45 of 1988 specified in the corresponding entries in column (4) in respect of the territorial areas specified in the corresponding entries in column (5) of the Schedule having jurisdiction vested in them—

SCHEDULE

Serial No.	Income-tax Authority	Headquarters	Authority under the Prohibition of Benami Property Transactions Act, 1988	Territorial Area
(1)	(2)	(3)	(4)	(5)
1.	(i) Joint Commissioner of Income-tax/Additional Commissioner of Income-tax, (Benami Prohibition), Ahmedabad (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Ahmedabad (iii) Income Tax Officer (Benami Prohibition), Ahmedabad	Ahmedabad	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	Areas within the limits of the: (a) Union territory of Diu; and (b) following revenue districts in the State of Gujarat (including any district carved out from these subsequently): (i) Kachchh (ii) Dwarka (iii) Porbandar (iv) Jamnagar (v) Morvi (vi) Surendranagar (vii) Botad (viii) Bhavnagar (ix) Amreli (x) Junagadh (xi) Gir Somnath (xii) Rajkot (xiii) Ahmedabad (xiv) Gandhinagar (xv) Patan (xvi) Mahesana (xvii) Banaskantha (xviii) Sabarkantha (xix) Aravali
2.	(i) Joint Commissioner of Income-tax/Additional Commissioner of Income-tax, (Benami Prohibition), Surat (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Surat (iii) Income Tax Officer (Benami Prohibition), Surat	Surat	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	Areas within the limits of the: (a) Union territory of Dadra and Nagar Haveli (b) Union territory of Daman; and (c) following revenue districts in the State of Gujarat (including any district carved out from these subsequently): (i) Kheda (ii) Nadiad (iii) Anand (iv) Mahisagar (v) Panchmahal (vi) Dahod (vii) Vadodara (viii) Chhota Udaipur (ix) Narmada (x) Surat (xi) Tapi (xii) Dang (xiii) Navsari (xiv) Valsad (xv) Bharuch
3.	(i) Joint Commissioner of Income-tax/Additional Commissioner of Income-tax, (Benami Prohibition), Bengaluru (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Bengaluru (iii) Income Tax Officer (Benami Prohibition), Bengaluru	Bengaluru	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	Areas within the limits of revenue districts in the State of Karnataka (including any district carved out from these subsequently): (i) Bengaluru Urban (ii) Bengaluru Rural (iii) Kolar (iv) Chickballapur (v) Ramanagaram (vi) Tumkur (vii) Dakshin Kannada (viii) Udupi (ix) Uttara Kannada (x) Shimoga (xi) Mysore (xii) Mandya (xiii) Chamaraajanagara (xiv) Hassan

				(xv) Chikmagalur (xvi) Kodagu
4	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Panaji (ii) Assistant Commissioner of Income- tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Panaji (iii) Income Tax Officer (Benami Prohibition), Panaji	Panaji	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	Areas within the limits of the state of Goa, and Following revenue districts of the state of Karnataka (including any district carved out from these subsequently): (i) Belgaum (ii) Bagalkot (iii) Bijapur (iv) Dharwad (v) Haveri (vi) Davangere (vii) Gadag (viii) Gulbarga (ix) Bidar (x) Raichur (xi) Yadgir (xii) Bellary (xiii) Chitradurga (xiv) Koppal
5.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Bhopal (ii) Assistant Commissioner of Income- tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Bhopal (iii) Income Tax Officer (Benami Prohibition), Bhopal	Bhopal	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	Areas within the limits of the State of Madhya Pradesh
6.	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Raipur (ii) Assistant Commissioner of Income- tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Raipur (iii) Income Tax Officer (Benami Prohibition), Raipur	Raipur	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	Areas within the limits of the State of Chhattisgarh
7	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Chandigarh (ii) Assistant Commissioner of Income- tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Chandigarh (iii) Income Tax Officer (Benami Prohibition), Chandigarh	Chandigarh	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	Areas within the limits of the States of Haryana and Himachal Pradesh and Union territory of Chandigarh
8	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Ludhiana (ii) Assistant Commissioner of Income- tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Ludhiana (iii) Income Tax Officer (Benami Prohibition), Ludhiana	Ludhiana	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	Areas within the limits of the States of Jammu and Kashmir and Punjab
9	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Chennai (ii) Assistant Commissioner of Income- tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Chennai (iii) Income Tax Officer (Benami Prohibition), Chennai	Chennai	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	Areas within the limits of the State of Tamilnadu and Union territory of Puducherry (including Karaikal but excluding Mahe and Yanam)
10	(i) Joint Commissioner of Income-tax / Additional Commissioner of Income-tax, (Benami Prohibition), Unit-1, Delhi (ii) Assistant Commissioner of Income- tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Unit-1, Delhi	Delhi	(i) Approving Authority (ii) Initiating Officer	Areas within the limits of the National Capital Territory of Delhi

	(iii) Income Tax Officer (Benami Prohibition), Unit-1, Delhi		(iii) Administrator	
11	(i) Joint Commissioner of Income-tax / Additional Commissioner of Income-tax, (Benami Prohibition), Unit-2, Delhi (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Unit-2, Delhi (iii) Income Tax Officer (Benami Prohibition), Unit-2, Delhi	Delhi	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	Areas within the limits of the National Capital Territory of Delhi
12	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Hyderabad (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Hyderabad (iii) Income Tax Officer (Benami Prohibition), Hyderabad	Hyderabad	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	Areas within the limits of the States of Andhra Pradesh and Telangana; and Yanam of Union territory of Puducherry
13	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Bhubaneswar (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Bhubaneswar (iii) Income Tax Officer (Benami Prohibition), Bhubaneswar	Bhubaneswar	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	Areas within the limits of the State of Odisha
14	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Jaipur (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Jaipur (iii) Income Tax Officer (Benami Prohibition), Jaipur	Jaipur	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	Areas within the limits of the State of Rajasthan
15	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Kochi (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Kochi (iii) Income Tax Officer (Benami Prohibition), Kochi	Kochi	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	Areas within the limits of the State of Kerala, Union territory of Lakshadweep and Mahe of Union territory of Puducherry
16	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Kolkata (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Kolkata (iii) Income Tax Officer (Benami Prohibition), Kolkata	Kolkata	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	Areas within the limits of the States of West Bengal and Sikkim, Union territory of Andaman and Nicobar Islands

17	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Guwahati (ii) Assistant Commissioner of Income- tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Guwahati (iii) Income Tax Officer (Benami Prohibition), Guwahati	Guwahati	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	Areas within the limits of the States of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland and Tripura
18	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Lucknow (ii) Assistant Commissioner of Income- tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Lucknow (iii) Income Tax Officer (Benami Prohibition), Lucknow	Lucknow	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	Areas within the limits of following revenue districts of the States of Uttar Pradesh and Uttarakhand: (i) Lucknow (ii) Barabanki (iii) Basti (iv) Faizabad (v) Gonda (vi) Hardoi (vii) Jaunpur (viii) Pratapgarh (ix) Rae Bareilly (x) Chhatrapati Shahuji Maharaj Nagar (Amethi) (xi) Sultanpur (xii) Sitapur (xiii) Unnao (xiv) Lakhimpur Kheri (xv) Bareilly (xvi) Pilibhit (xvii) Balrampur (xviii) Bahraich (xix) Ambedkar Nagar (xx) Pithoragarh (xxi) Udham Singh Nagar (xxii) Bageshwar (xxiii) Nainital (xxiv) Almora (xxv) Champawat (xxvi) Shahjahanpur (xxvii) Allahabad (xxviii) Azamgarh (xxix) Chandauli (xxx) Deoria (xxxi) Fatehpur (xxxii) Ghazipur (xxxiii) Gorakhpur (xxxiv) Kaushambi (xxxv) Kushinagar (xxxvi) Maharajganj (xxxvii) Mau (xxxviii) Mirzapur (xxxix) Sant Ravidas Nagar (xl) Sonbhadra (xli) Varanasi (xlii) Ballia (xliii) Moradabad (xliv) Bijnor (xlv) Jyotiba Phule Nagar i.e., Amroha (xlvi) Rampur (xlvii) Badaun (xlviii) Sant Kabir Nagar (xlix) Siddhartha Nagar (l) Sravasti (li) Sambhal
19	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Kanpur (ii) Assistant Commissioner of Income- tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Kanpur (iii) Income Tax Officer (Benami Prohibition), Kanpur	Kanpur	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	Areas within the limits of following revenue districts of the states of Uttar Pradesh and Uttarakhand: (i) Banda (ii) Chitrakut (iii) Hamirpur (iv) Jalaun (v) Ramabai Nagar (Kanpur Dehat) (vi) Mohoba (vii) Kannauj (viii) Meerut (ix) Baghpat (x) Ghaziabad (xi) Muzaffarnagar (xii) Hapur (xiii) Agra (xiv) Etah (xv) Aligarh (xvi) Auraiya (xvii) Hathras (xviii) Etawah (xix) Farrukhabad (xx) Jhansi (xxi) Lalitpur (xxii) Mathura (xxiii) Firozabad (xxiv) Mainpuri (xxv) Kanshiram Nagar (xxvi) Gautam Buddha Nagar (xxvii) Bulandshahr (xxviii) Chamoli (xxix) Dehradun (xxx) Haridwar (xxxi) Pauri (xxxii) Rudraprayag (xxxiii) Saharanpur (xxxiv) Tehri Garhwal (xxxv) Uttarkashi (xxxvi) Kanpur (xxxvii) Shamli
20	(i) Joint Commissioner of Income-tax/ Additional Commissioner of Income-tax, (Benami Prohibition), Unit-1, Mumbai	Mumbai	(i) Approving Authority	Areas within the limits of the Municipal corporations of Greater Mumbai and Navi Mumbai

	(ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Unit-1, Mumbai (iii) Income Tax Officer (Benami Prohibition), Unit-1, Mumbai		(ii) Initiating Officer (iii) Administrator	
21	(i) Joint Commissioner of Income-tax/Additional Commissioner of Income-tax, (Benami Prohibition), Unit-2, Mumbai (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Unit-2, Mumbai (iii) Income Tax Officer (Benami Prohibition), Unit-2, Mumbai	Mumbai	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	Areas within the limits of the Municipal corporations of Greater Mumbai and Navi Mumbai
22	(i) Joint Commissioner of Income-tax/Additional Commissioner of Income-tax, (Benami Prohibition), Patna (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Patna (iii) Income Tax Officer (Benami Prohibition), Patna	Patna	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	Areas within the limits of the States of Bihar and Jharkhand
23	(i) Joint Commissioner of Income-tax/Additional Commissioner of Income-tax, (Benami Prohibition), Pune (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Pune (iii) Income Tax Officer (Benami Prohibition), Pune	Pune	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	Areas within the limits of the Revenue districts (including any district carved out from these subsequently) of: (i) Pune (ii) Satara (iii) Sangli (iv) Solapur (v) Sindhudurg (vi) Palghar (vii) Thane (viii) Raigarh (ix) Ratnagiri (x) Ahmadnagar (xi) Kolhapur in the State of Maharashtra which will be coterminus with the jurisdiction of Principal Chief Commissioner of Income-tax, Pune and Chief Commissioner of Income-tax, Thane
24	(i) Joint Commissioner of Income-tax/Additional Commissioner of Income-tax, (Benami Prohibition), Nagpur (ii) Assistant Commissioner of Income-tax/Deputy Commissioner of Income-tax, (Benami Prohibition), Nagpur (iii) Income Tax Officer (Benami Prohibition), Nagpur	Nagpur	(i) Approving Authority (ii) Initiating Officer (iii) Administrator	Areas within the limits of the Revenue districts (including any district carved out from these subsequently) of: (i) Gadchiroli (ii) Gondia, (iii) Bhandara (iv) Nagpur (v) Chandrapur (vi) Amravati (vii) Wardha (viii) Yavatmal (ix) Washim (x) Akola (xi) Buldhana (xii) Hingoli (xiii) Nanded (xiv) Parbhani (xv) Jalna (xvi) Aurangabad (xvii) Jalgaon (xviii) Dhule (xix) Nandurbar (xx) Nasik (xxi) Beed (xxii) Latur (xxiii) Osmanabad in the State of Maharashtra which will be coterminus with the jurisdiction of Principal Chief Commissioner of Income-tax, Nagpur and Chief Commissioner of Income-tax, Nasik

[Notification No. 40/2017/F. No.173/429/2016-ITA-I]
DEEPSHIKHA SHARMA, Director

ANNEXURE – C**LIST OF CONTACT PARTICULARS**

Information relating to benami transaction in the State/ Union territory of	Office and address where contact details of JCIT/Addl. CIT (BP) will be available
Gujarat (districts of (i) Kachchh (ii) Dwarka (iii) Porbandar (iv) Jamnagar (v) Morvi (vi) Surendranagar (vii) Botad (viii) Bhavnagar (ix) Amreli (x) Junagadh (xi) Gir Somnath (xii) Rajkot (xiii) Ahmedabad (xiv) Gandhinagar (xv) Patan (xvi) Mahesana (xvii) Banaskantha (xviii) Sabarkantha (xix) Aravali; and Union Territory of Diu.	(i) Director General of Income Tax (Investigation), Aayakar Bhawan, Ashram Road, Ahmedabad -380009, Gujarat (ii) Principal Director of Income Tax (Investigation), Aayakar Bhawan, Ashram Road, Ahmedabad -380009, Gujarat
Union Territory of Daman; Union Territory of Dadra & Nagar Haveli; and Gujarat (districts of (i) Kheda (ii) Nadiad (iii) Anand (iv) Mahisagar (v) Panchmahal (vi) Dahod (vii) Vadodara (viii) Chhota Udaipur (ix) Narmada (x) Surat (xi) Tapi (xii) Dang (xiii) Navsari (xiv) Valsad (xv) Bharuch	(i) Director General of Income Tax (Investigation), Aayakar Bhawan, Ashram Road, Ahmedabad -380009, Gujarat (ii) Principal Director of Income Tax (Investigation), Aayakar Bhawan, Majura Gate, Opposite New Civil Hospital, Surat – 395002, Gujarat
Karnataka (Districts of (i) Bengaluru Urban (ii) Bengaluru Rural (iii) Kolar (iv) Chickballapur (v) Ramanagaram (vi) Tumkur (vii) Dakshin Kannada (viii) Udupi (ix) Uttara Kannada (x) Shimoga (xi) Mysore (xii) Mandya (xiii) Chamaraajanagara (xiv) Hassan	(i) Director General of Income Tax (Investigation), Central Revenue Building, Queen's Road, Bengaluru- 560001, Karnataka (ii) Principal Director of Income Tax (Investigation), Central Revenue Building, Queen's Road, Bengaluru- 560001, Karnataka
Goa; and Karnataka (Districts of (i) Belgaum (ii) Bagalkot (iii) Bijapur (iv) Dharwad (v) Haveri (vi) Davangere (vii) Gadag (viii) Gulbarga (ix) Bidar (x) Raichur (xi) Yadgir (xii) Bellary (xiii) Chitradurga (xiv) Koppal	(i) Director General of Income Tax (Investigation), Central Revenue Building, Queen's Road, Bengaluru- 560001, Karnataka (ii) Principal Director of Income Tax (Investigation), Tristar Building, behind bus stand, EDC Complex, Patto Plaza, Panaji, Goa- 403001
Madhya Pradesh	(i) Director General of Income Tax (Investigation), Aayakar Bhawan, 48 Arera Hills, Bhopal – 462011, Madhya Pradesh (ii) Principal Director of Income Tax (Investigation), Aayakar Bhawan, 48 Arera Hills, Bhopal – 462011, Madhya Pradesh

Chhattisgarh	<p>(i) Director General of Income Tax (Investigation), Aayakar Bhawan, 48 Arera Hills, Bhopal – 462011, Madhya Pradesh</p> <p>(ii) Principal Director of Income Tax (Investigation), Central Revenue Building, Near Civil Lines, Raipur – 492001, Chhattisgarh</p>
Himachal Pradesh, Haryana; and Chandigarh	<p>(i) Director General of Income Tax (Investigation), C. R. Building, 1st floor, Sec-17E, Chandigarh-160017</p> <p>(ii) Principal Director of Income Tax (Investigation), C. R. Building, 1st floor, Sec-17E, Chandigarh-160017</p>
Punjab; and Jammu & Kashmir	<p>(i) Director General of Income Tax (Investigation), C. R. Building, 1st floor, Sec-17E, Chandigarh-160017</p> <p>(ii) Principal Director of Income Tax (Investigation), SCO-1-6, 3rd Floor, Opp. BVM School, Kitchlu Nagar market, Ludhiana, Punjab</p>
Tamil Nadu; and Union Territory of Puducherry (Including Karaikal but excluding Mahe and Yanam)	<p>(i) Director General of Income Tax (Investigation), New Income Tax Building, No.46 (Old No.108), Mahatma Gandhi Road, Chennai-600 034</p> <p>(ii) Principal Director of Income Tax (Investigation), New Income Tax Building, No.46 (Old No.108), Mahatma Gandhi Road, Chennai-600 034</p>
Delhi	<p>(i) Director General of Income Tax (Investigation), E-2, ARA Centre, 3rd Floor, Jhandewalan Extension, New Delhi-110055 [“C” Block, Dr. S. P. Mukherjee Civic Centre, New Delhi – 110002 w.e.f. June, 2018]</p> <p>(ii) Principal Director of Income Tax (Investigation) - 1, E-2, ARA Centre, 3rd Floor, Jhandewalan Extension, New Delhi-110055 [“C” Block, Dr. S. P. Mukherjee Civic Centre, New Delhi – 110002 w.e.f. June, 2018]</p> <p>(iii) Principal Director of Income Tax (Investigation) - 2, E-2, ARA Centre, 3rd Floor, Jhandewalan Extension, New Delhi-110055 [“C” Block, Dr. S. P. Mukherjee Civic Centre, New Delhi – 110002 w.e.f. June, 2018]</p>
Andhra Pradesh; Telangana; and	<p>(i) Director General of Income Tax (Investigation), Aayakar Bhawan, 8th Floor, Basheer Bagh, L.B. Stadium Road, Hyderabad-</p>

Yanam of Union Territory of Puducherry	500004, Andhra Pradesh (ii) Principal Director of Income Tax (Investigation), Aayakar Bhawan, 8th Floor, Basheer Bagh, L.B. Stadium Road, Hyderabad-500004, Andhra Pradesh
Odisha	(i) Director General of Income Tax (Investigation), Aayakar Bhawan, 8th Floor, Basheer Bagh, L.B. Stadium Road, Hyderabad-500004, Andhra Pradesh (ii) Principal Director of Income Tax (Investigation), Aayakar Bhawan (Annex), Satsang Vihar, Bhubaneswar - 751007, Odisha
Rajasthan	(i) Director General of Income Tax (Investigation), Central Revenue Building, B.D. Road, Statue Circle, Jaipur - 302005, Rajasthan (ii) Principal Director of Income Tax (Investigation), Central Revenue Building, B.D. Road, Statue Circle, Jaipur - 302005, Rajasthan
Kerala; Union Territory of Lakshadweep; and Mahe of Union Territory of Puducherry	(i) Director General of Income Tax (Investigation), 4th Floor, Aarya Bhangi Pinnacle, Elamkulam, S.A. Road, Kochi - 682 020, Kerala (ii) Principal Director of Income Tax (Investigation), 4th Floor, Aarya Bhangi Pinnacle, Elamkulam, S. A. Road, Kochi - 682 020, Kerala
West Bengal, Sikkim; and Andaman & Nicobar Islands	(i) Director General of Income Tax (Investigation), Aayakar Bhawan (Annex) Building, P-13, Chowringhee Square, 3rd Floor, Kolkata - 700 069. (ii) Principal Director of Income Tax (Investigation), Aayakar Bhawan (Annex) Building, P-13, Chowringhee Square, 3rd Floor, Kolkata - 700 069.
Assam, Arunachal Pradesh, Meghalaya, Manipur, Mizoram, Nagaland; and Tripura	(iii) Director General of Income Tax (Investigation), Aayakar Bhawan (Annex) Building, P-13, Chowringhee Square, 3rd Floor, Kolkata - 700 069. (iv) Principal Director of Income Tax (Investigation), Aayakar Bhawan, Christian Basti, G. S. Road, Guwahati - 781005, Assam.
Uttar Pradesh; and Uttarakhand	(i) Director General of Income Tax (Investigation), Aayakar Bhawan (Annex), 5-

<p>(districts of (i) Lucknow (ii) Barabanki (iii) Basti (iv) Faizabad (v) Gonda (vi) Hardoi (vii) Jaunpur (viii) Pratapgarh (ix) Rae Bareilly (x) ChhatrapatiShahujiMaharaj Nagar (Amethi) (xi) Sultanpur (xii) Sitapur (xiii) Unnao (xiv) LakhimpurKheri (xv) Bareilly (xvi) Pilibhit (xvii) Balrampur(xviii) Bahraich (xix) Ambedkar Nagar (xx) Pithoragarh (xxi) Udham Singh Nagar (xxii) Bageshwar (xxiii) Nainital (xxiv) Almora (xxv) Champawat (xxvi) Shahjahanpur (xxvii) Allahabad (xxviii) Azamgarh (xxix) Chandauli (xxx) Deoria (xxxi) Fatehpur (xxxii) Ghazipur (xxxiii) Gorakhpur (xxxiv) Kaushambi (xxxv) Kushinagar (xxxvi) Maharajganj (xxxvii) Mau (xxxviii) Mirzapur (xxxix) Sant Ravidas Nagar (xl) Sonbhadra (xli) Varanasi (xlii) Ballia (xliii) Moradabad (xliv) Bijnor (xlv) JyotibaPhule Nagar i.e., Amroha (xlvi) Rampur (xlvii) Badaun (xlviii) Sant Kabir Nagar (xlix) Siddhartha Nagar (l) Srawasti (li) Sambhal</p>	<p>Ashok Marg, Lucknow-226001, U.P. (ii) Principal Director of Income Tax (Investigation), Aayakar Bhawan (Annex), 5-Ashok Marg, Lucknow-226001, U. P.</p>
<p>Uttar Pradesh; and Uttarakhand (districts of (i) Banda (ii) Chitrakut (iii) Hamirpur (iv) Jalaun (v) Ramabai Nagar (Kanpur Dehat) (vi) Mohoba (vii) Kannauj (viii) Meerut (ix) Baghpat (x) Ghaziabad (xi) Muzaffarnagar (xii) Hapur (xiii) Agra (xiv) Etah (xv) Aligarh (xvi) Auraiya (xvii) Hathras (xviii) Etawah (xix) Farrukhabad (xx) Jhansi (xxi) Lalitpur (xxii) Mathura (xxiii) Firozabad (xxiv) Mainpuri (xxv) Kanshiram Nagar (xxvi) Gautam Buddha Nagar (xxvii) Bulandshahr (xxviii) Chamoli (xxix) Dehradun (xxx) Haridwar (xxxi) Pauri (xxxii) Rudraprayag (xxxiii) Saharanpur (xxxiv) Tehri Garhwal (xxxv) Uttarkashi (xxxvi) Kanpur (xxxvii) Shamli</p>	<p>(i) Director General of Income Tax (Investigation), Aayakar Bhawan, Annexe, 5-Ashok Marg, Lucknow-226001 (ii) Principal Director of Income Tax (Investigation), 16/116, Bhargava Estate, Civil Lines, Kanpur-208001, U.P.</p>
<p>Greater Mumbai; and Navi Mumbai</p>	<p>(i) Director General of Income Tax (Investigation), 3rd Floor, Scindia House, Ballard Estate, Mumbai - 400 038 (ii) Principal Director of Income Tax (Investigation) -1, 3rd Floor, Scindia House, Ballard Estate, Mumbai - 400 038 (iii) Principal Director of Income Tax</p>

	(Investigation) - 2, 3rd Floor, Scindia House, Ballard Estate, Mumbai - 400 038
Bihar; and Jharkhand	<p>(i) Director General of Income Tax (Investigation), Central Revenue Building, 3rd Floor, Birchand Patel Path, Patna-800001, Bihar</p> <p>(ii) Principal Director of Income Tax (Investigation), Central Revenue Building, 3rd Floor, Birchand Patel Path, Patna-800001, Bihar</p>
Maharashtra (districts of (i) Pune (ii) Satara (iii) Sangli (iv) Solapur (v) Sindhudurg (vi) Palghar (vii) Thane (viii) Raigarh (ix) Ratnagiri (x) Ahmadnagar (xi) Kolhapur)	<p>(i) Director General of Income Tax (Investigation), Aayakar Sadan, 7th Floor, Bodhi Tower, 548/2B; Salisbury Park, Pune-411 037, Maharashtra</p> <p>(ii) Principal Director of Income Tax (Investigation), Aayakar Sadan, 7th Floor, Bodhi Tower, 548/2B; Salisbury Park, Pune-411 037, Maharashtra</p>
Maharashtra (districts of (i) Gadchiroli (ii) Gondia, (iii) Bhandara (iv) Nagpur (v) Chandrapur (vi) Amravati (vii) Wardha (viii) Yavatmal (ix) Washim (x) Akola (xi) Buldhana (xii) Hingoli (xiii) Nanded (xiv) Parbhani (xv) Jalna (xvi) Aurangabad (xvii) Jalgaon (xviii) Dhule (xix) Nandurbar (xx) Nasik (xxi) Beed (xxii) Latur (xxiii) Osmanabad)	<p>(iii) Director General of Income Tax (Investigation), Aayakar Sadan, 7th Floor, Bodhi Tower, 548/2B; Salisbury Park, Pune-411 037, Maharashtra</p> <p>(iv) Principal Director of Income Tax (Investigation), Nagpur, Saraf Chamber Sadar Mount Road, Nagpur-440001, Maharashtra</p>