

Income Tax PAN Services Unit

International Taxation AO Code search for PAN

Guidelines

The [person who is not resident in India](#) as per the Income Tax Act should select one of the AO code from the below mentioned list.

If you are unaware about the AO Code applicable to you, you may **select default AO Code(DLC-C-35-1) below as your AO Code.**

The list of AO codes given below is to help the PAN applicant to choose the AO codes under whose jurisdiction the applicant of new PAN falls. The AO code for a given PAN may change across time as per the policy of Income Tax Department (PAN in such cases remains the same). To know the AO under whom the PAN holder is assessed at any point of time, the applicant will have to contact the local Income Tax Office.

Search has found **152 number** of AO Code records for **International Taxation.**

Select	Ward/Circle/Range/Commissioner	Description	Are a Code	AO Type	Range Code	AO Number
<input type="radio"/>	CIRCLE INT TAX 1(1)(1), DELHI	---	DL C	C	35	1
<input type="radio"/>	CIRCLE INT TAX 1(1)(2)	---	DL C	C	35	2
<input type="radio"/>	DC/AC(INT TXN), BHOPAL	---	BP L	C	38	1
<input type="radio"/>	DC/AC(INTL.TAX)-I,PUNE AT NASHIK	---	DL C	C	85	1
<input type="radio"/>	DC/AC(INTL.TAX)-II,PUNE AT NASHIK	---	DL C	C	85	2
<input type="radio"/>	CIRCLE INT. TAX 3(1)(1),DELHI	---	DL C	C	121	21
<input type="radio"/>	CIRCLE INT. TAX 3(1)(2),DELHI	---	DL C	C	121	22
<input type="radio"/>	CIRCLE INT. TAX. 2(1)(1),	---	DL C	C	122	31
<input type="radio"/>	CIRCLE INT TAX 2(1)(2)	---	DL C	C	122	32
<input type="radio"/>	CIRCLE(INT. TAX.), JAIPUR	---	DL C	C	123	1
<input type="radio"/>	CIRCLE-1,INT TAX, CHANDIGARH	---	DL C	C	124	1
<input type="radio"/>	DCIT(INT.TAX),CHD AT AMR	---	DL C	C	126	1
<input type="radio"/>	ADIT(INTL. TAX), KANPUR	---	DL C	C	128	1

○	DCIT(INT.TAX),CHD AT JLD	---	DL C	C	129	1
○	DCIT/ACIT(INTL.TAX)-I	---	DL C	C	130	1
○	DCIT/ACIT(INTL TAX)-II	---	DL C	C	130	2
○	DC/AC INT_TX- I,PUNE AT KOLHAPUR	---	DL C	C	132	1
○	DC/AC INT_TX- II,PUNE AT KOLHAPURE	---	DL C	C	132	2
○	DC/ACIT (INT. TXN.), JABALPUR	---	BP L	C	138	1
○	DCIT/ACIT(INT- TAX), GURGAON	---	DL C	C	200	1
○	CIRCLE INT TAX 1(2)(1)	---	DL C	C	254	1
○	CIRCLE INT TAX 1(2)(2)	---	DL C	C	254	2
○	CIRCLE INT TAX 1(3)(1)	---	DL C	C	255	1
○	CIRCLE INT. TAX. 2(2)(1)	---	DL C	C	256	1
○	CIRCLE INT. TAX. 2(2)(2)	---	DL C	C	256	2
○	INTL.TAX. CIRCLE 1(2)(1), MUMBAI	NON RESIDENT NON INDIVIDUAL (COMPANIES/AOPS/TRUSTS ETC) CASES OF MUMBAI,THANE,RAIGAD STARTING WITH ALPHABETS 'BA' TO 'BB'	DL C	C	280	1
○	INTL.TAX. CIRCLE 1(2)(2), MUMBAI	NON RESIDENT NON INDIVIDUAL (COMPANIES/AOPS/TRUSTS ETC) CASES OF MUMBAI,THANE,RAIGAD STARTING WITH ALPHABETS 'BC' TO 'BL'	DL C	C	280	2
○	INTL.TAX. CIRCLE 1(3)(1), MUMBAI	NON RESIDENT NON INDIVIDUAL (COMPANIES/AOPS/TRUSTS ETC) CASES OF MUMBAI,THANE,RAIGAD STARTING WITH ALPHABETS 'BM' TO 'BQ'	DL C	C	281	1
○	INTL.TAX. CIRCLE 1(3)(2), MUMBAI	NON RESIDENT NON INDIVIDUAL (COMPANIES/AOPS/TRUSTS ETC) CASES OF MUMBAI,THANE,RAIGAD STARTING WITH ALPHABETS 'BR' TO 'BZ'	DL C	C	281	2
○	INTL.TAX. CIRCLE 2(1)(1), MUMBAI	NON RESIDENT NON INDIVIDUAL (COMPANIES/AOPS/TRUSTS ETC) CASES OF MUMBAI,THANE,RAIGAD STARTING WITH ALPHABETS 'C'	DL C	C	283	1

○	INTL.TAX. CIRCLE 2(1)(2), MUMBAI	NON RESIDENT NON INDIVIDUAL (COMPANIES/AOPS/TRUSTS ETC) CASES OF MUMBAI,THANE,RAIGAD STARTING WITH ALPHABETS 'D'	DL C	C	283	2
○	INTL.TAX. CIRCLE 2(3)(1), MUMBAI	NON RESIDENT NON INDIVIDUAL (COMPANIES/AOPS/TRUSTS ETC) CASES OF MUMBAI,THANE,RAIGAD STARTING WITH ALPHABETS 'F'	DL C	C	284	1
○	INTL.TAX. CIRCLE 2(3)(2), MUMBAI	NON RESIDENT NON INDIVIDUAL (COMPANIES/AOPS/TRUSTS ETC) CASES OF MUMBAI,THANE,RAIGAD STARTING WITH ALPHABETS 'G'	DL C	C	284	2
○	INTL.TAX. CIRCLE 3(1)(1), MUMBAI	NON RESIDENT NON INDIVIDUAL (COMPANIES/AOPS/TRUSTS ETC) CASES OF MUMBAI,THANE,RAIGAD STARTING WITH ALPHABETS 'J'	DL C	C	286	1
○	INTL.TAX. CIRCLE 3(1)(2), MUMBAI	NON RESIDENT NON INDIVIDUAL (COMPANIES/AOPS/TRUSTS ETC) CASES OF MUMBAI,THANE,RAIGAD STARTING WITH ALPHABETS 'K','L'	DL C	C	286	2
○	INTL.TAX. CIRCLE 3(3)(1), MUMBAI	NON RESIDENT NON INDIVIDUAL (COMPANIES/AOPS/TRUSTS ETC) CASES OF MUMBAI,THANE,RAIGAD STARTING WITH ALPHABETS 'N','Q'	DL C	C	287	1
○	INTL.TAX. CIRCLE 3(3)(2), MUMBAI	NON RESIDENT NON INDIVIDUAL (COMPANIES/AOPS/TRUSTS ETC) CASES OF MUMBAI,THANE,RAIGAD STARTING WITH ALPHABETS 'P'	DL C	C	287	2
○	INTL.TAX. CIRCLE 4(2)(1), MUMBAI	NON RESIDENT NON INDIVIDUAL (COMPANIES/AOPS/TRUSTS ETC) CASES OF MUMBAI,THANE,RAIGAD STARTING WITH ALPHABETS 'SA' TO 'SM'	DL C	C	289	1
○	INTL.TAX. CIRCLE 4(2)(2), MUMBAI	NON RESIDENT NON INDIVIDUAL (COMPANIES/AOPS/TRUSTS ETC) CASES OF MUMBAI,THANE,RAIGAD STARTING WITH ALPHABETS 'SN' TO 'SZ'	DL C	C	289	2
○	INTL.TAX. CIRCLE 4(3)(1), MUMBAI	NON RESIDENT NON INDIVIDUAL (COMPANIES/AOPS/TRUSTS ETC) CASES OF MUMBAI,THANE,RAIGAD STARTING WITH ALPHABETS 'U','V'	DL C	C	290	1
○	INTL.TAX. CIRCLE 4(3)(2), MUMBAI	NON RESIDENT NON INDIVIDUAL (COMPANIES/AOPS/TRUSTS ETC) CASES OF MUMBAI,THANE,RAIGAD STARTING WITH ALPHABETS 'W' TO 'Z'	DL C	C	290	2
○	(IT) CIRCLE 1(1), PUNE	---	DL C	C	400	1

○	(IT) CIRCLE 1(2), PUNE	---	DL C	C	400	2
○	INTL TAXATION CIRCLE 1(1)	All the cases of persons within the territorial limit of the Districts of Bangalore Urban and Rural and having/containing the fifth letter/character in the PAN from A to J or Last Name/Surname starting with letter/character A to J in cases where PAN has not been obtained, having latest returned income/loss more than Rs.20 lakhs (Rs.30 lakhs in case of foreign companies) and area lying within the territorial limit of the Districts of Chikballapur, Chamarajanagar, Hassan, Kolar, Mandya, Ramnagara, Mysore and Tumkur in the State of Karnataka.	DL C	C	510	1
○	INTL TAXATION CIRCLE 1(2)	All the cases of persons within the territorial limit of the Districts of Bangalore Urban and Rural in the State of Karnataka and having/containing the fifth letter/character in the PAN from K to R or Last Name/Surname starting with letter/character K to R in cases where PAN has not been obtained, having latest returned income/loss more than Rs.20 lakhs (Rs.30 lakhs in case of foreign companies).	DL C	C	510	2
○	CIRCLE 1(1), INTERNATIONAL TAX, KOLKATA	TERRITORIAL AREA:WEST BENGAL(EXCEPT THE DIST OF EAST MIDNAPORE):CASES> ALL NON-RESIDENTS INCLUDING FOREIGN COMPANIES WITH NAMES STARTING FROM A TO L; TERRITORIAL AREA:>ANDAMAN & NICOBOR ISLANDS & SIKKIM & CLASSIFICATION OF CASES:>ALL NON-RESIDENTS INCLUDING FOREIGN COMPANIES	DL C	C	511	1
○	CIRCLE 1(2), INTERNATIONAL TAX, KOLKATA	---	DL C	C	511	2
○	CIRCLE 2(1), INTERNATIONAL TAX, KOLKATA	TERRITORIAL AREA:WEST BENGAL (EXCEPT THE DIST OF EAST MIDNAPORE) & CLASSIFICATION OF CASES:[1> ALL NON-RESIDENTS INCLUDING FOREIGN COMPANIES WITH NAMES STARTING FROM M TO S	DL C	C	512	2
○	INTL. TAXATION CIRCLE 1(1) CHENNAI	CCIT I,II,III,IV,V CHENNAI	DL C	C	513	1
○	INTL. TAXATION CIRCLE 1(2) CHENNAI	---	DL C	C	513	2
○	CIRCLE INT.TAX ,KOCHI	I)All functions and powers including Tax Deduction at source under sections 194E, 194LB,	DL C	C	514	1

		<p>194LBA(2), 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income Tax Act 1961 in respect of persons mentioned at (a) & (b) below.(a)Persons being non-residents including foreign companies within the meaning of sub section(23A) of section 2 of the Income Tax Act, 1961 and having a Permanent Establishment in terms of applicable Double Tax Avoidance Agreement in the areas lying within the Territorial limits under the jurisdiction of Pr.CCIT, Kochi including the Union Territory of Lakshadweep or having a business connection or having any source of income which (i) is received or deemed to be received in India; (ii) accrues or arises or deemed to accrue or arise in India in the areas areas lying within the Territorial limits under the jurisdiction of Pr.CCIT, Kochi including the Union Territory of Lakshadweep and whose total income/loss is Rs. 20 lakhs and above as per the latest return filed/return pending for scrutiny assessment/last assessed income in case of companies and whose total income/loss is Rs. 15 lakhs and above as per the latest return filed/return pending for scrutiny assessment in the case of assesses other than companies.(a) Any other case assigned by the Commissioner of Income Tax (Intl. Tax), Bangalore, or Additional/Joint Commissioner of Income Tax (Intl. Tax), Kochi. (II) All cases of Tax Deduction at source under sections 194E, 194LB, 194LBA(2), 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income Tax Act 1961 on payment made to non-residents and foreign companies in respect of persons being companies registered under the Companies Act 2013 or the Companies Act 1956 and having registered office or principal place of business in the territorial limits under the jurisdiction of Pr.CCIT, Kochi including the Union territory of Lakshadweep</p>				
○	DCIT CIRCLE INTERNATIONAL TAXATION, TRIVANDRUM	<p>(I)All functions and powers including Tax Deduction at source under sections 194E, 194LB, 194LBA(2), 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income Tax Act 1961 in respect of persons mentioned at I(a) & I(b) below.(a) Persons being non-residents including foreign companies within the meaning of sub section(23A) of section 2 of the Income Tax Act, 1961 and having a Permanent Establishment in terms of applicable Double Tax Avoidance Agreement in the areas lying within the Territorial</p>	DL C	C	515	1

		limits under the jurisdiction of CCIT, Thiruvananthapuram or having a business connection or having any source of income which (i) is received or deemed to be received in India; (ii) accrues or arises or deemed to accrue or arise in India in the areas areas lying within the Territorial limits under the jurisdiction of CCIT, Thiruvananthapuram.(b) Any other case assigned by the Commissioner of Income Tax (Intl. Tax), Bangalore, or Additional/Joint Commissioner of Income Tax (Intl. Tax), Kochi.(II) All cases of Tax Deduction at source under sections 194E, 194LB, 194LBA(2), 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income Tax Act 1961 on payment made to non-residents and foreign companies in respect of persons being other than companies deriving income from business/ profession or sources other than income from business or profession and residing/whose principal place of business is within the territorial limits under the jurisdiction of CCIT, Thiruvananthapuram.(III) Any other person other than companies responsible for deducting at source under chapter XVII/XVII B of Income Tax Act 1961 within the territorial area of CCIT, Thiruvananthapuram				
○	ADIT(IT), BHUBANESWAR	---	DL C	C	517	1
○	INTL. TAXATION CIRCLE 2(1) CHENNAI	---	DL C	C	518	1
○	INTL. TAXATION CIRCLE 2(2) CHENNAI	---	DL C	C	518	2
○	INTL. TAXATION CIRCLE COIMBATORE	---	DL C	C	519	1
○	INTL. TAXATION CIRCLE MADURAI	---	DL C	C	519	2
○	INTL TAXATION, CIRCLE 2(1)	All the cases of persons within the territorial limit of the Districts of Bangalore Urban and Rural and area lying within the territorial limit of Bagalkot, Belgaum, Bidar, Bijapur, Gulbarga, Raichur and Yadgir the Districts of in the State of Karnataka and having/containing the fifth letter/character in the PAN from S to Z or Last Name/Surname starting with letter/character S to Z in cases where PAN has not been obtained, having latest	DL C	C	520	1

		returned income/loss more than Rs.20 lakhs (Rs.30 lakhs in case of foreign companies)				
	INTL. TAXATION CIRCLE, MANGALORE	All the cases of persons within the area lying within the territorial limit of the Districts of in the State of Karnataka Bangalore Urban and Rural area lying within the territorial limit of Bellary, Chikmagalur, Chitradurga, Dakshin Kannada, Davangere, Dharwad, Gadag, Haveri, Koppal, Shimoga, Kodagu, Udupi and Uttara Kannada in territorial limit of the State of Karnataka	DL C	C	520	2
	INTL.TAX. CIRCLE 1(1)(1), MUMBAI	NON RESIDENT NON INDIVIDUAL (COMPANIES/AOPS/TRUSTS ETC) CASES OF MUMBAI,THANE,RAIGAD STARTING WITH ALPHABETS 'AA' TO 'AM'	DL C	C	521	1
	INTL.TAX. CIRCLE 1(1)(2), MUMBAI	NON RESIDENT NON INDIVIDUAL (COMPANIES/AOPS/TRUSTS ETC) CASES OF MUMBAI,THANE,RAIGAD STARTING WITH ALPHABETS 'AN' TO 'AZ'	DL C	C	521	2
	INTL.TAX. CIRCLE 4(1)(1), MUMBAI	NON RESIDENT NON INDIVIDUAL (COMPANIES/AOPS/TRUSTS ETC) CASES OF MUMBAI,THANE,RAIGAD STARTING WITH ALPHABETS 'R'	DL C	C	522	1
	INTL.TAX. CIRCLE 4(1)(2), MUMBAI	NON RESIDENT NON INDIVIDUAL (COMPANIES/AOPS/TRUSTS ETC) CASES OF MUMBAI,THANE,RAIGAD STARTING WITH ALPHABETS 'T'	DL C	C	522	2
	INTL.TAX. CIRCLE 2(2)(2), MUMBAI	NON RESIDENT NON INDIVIDUAL (COMPANIES/AOPS/TRUSTS ETC) CASES OF MUMBAI,THANE,RAIGAD STARTING WITH ALPHABETS 'H','IO' TO 'IZ'	DL C	C	523	1
	INTL.TAX. CIRCLE 2(2)(1), MUMBAI	NON RESIDENT NON INDIVIDUAL (COMPANIES/AOPS/TRUSTS ETC) CASES OF MUMBAI,THANE,RAIGAD STARTING WITH ALPHABETS 'E','IA' TO 'IN'	DL C	C	523	2
	INTL.TAX. CIRCLE 3(2)(1), MUMBAI	NON RESIDENT NON INDIVIDUAL (COMPANIES/AOPS/TRUSTS ETC) CASES OF MUMBAI,THANE,RAIGAD STARTING WITH ALPHABETS 'MA' TO 'MH'	DL C	C	524	1
	INTL.TAX. CIRCLE 3(2)(2), MUMBAI	NON RESIDENT NON INDIVIDUAL (COMPANIES/AOPS/TRUSTS ETC) CASES OF MUMBAI,THANE,RAIGAD STARTING WITH ALPHABETS 'MI' TO 'MZ','O'	DL C	C	524	2
	ADIT(INT TAXN)- 1,HYDERABAD	---	AP R	C	525	1
	ADIT(INT TAXN)- 2,HYDERABAD	---	AP R	C	525	2

○	ADIT(INT TAXN)-3 VISHAKHAPATNAM	---	AP R	C	525	3
○	CIRCLE,INTL TXN,VIZAG	---	AP R	C	526	1
○	DC/ACIT (INT TAXATION)	---	AP R	C	530	1
○	TP 1, INTL.TAXN, AHMEDABAD	---	DL C	C	554	1
○	TP 2, INTL.TAXN, AHMEDABAD	---	DL C	C	554	2
○	CIRCLE (INT. TAXN) 1, AHMEDABAD	---	DL C	C	555	1
○	CIRCLE (INT.TAXN) 2, AHMEDABAD	---	DL C	C	555	2
○	CIRCLE INT.TXN., VADODARA	---	DL C	C	556	1
○	ADIT(INT.TXN)GAN DHIDHAM	---	DL C	C	557	1
○	INTL. TAXATION CIRCLE, BHUBANESWAR	ORISSA	DL C	C	559	1
○	DDIT/ADIT(INTER TAXATION .) NOIDA	---	DL C	C	560	1
○	DDIT/ADIT (INTL TAX) LUCKNOW	---	DL C	C	560	2
○	DDIT/ADIT (INTL. TAXATION) 1 DEHRADUN	A TO M INCOMETAX OFFICE, DEHRADUN	DL C	C	561	1
○	DDIT/ADIT (INTL. TAXATION) 2 DEHRADUN	N TO Z INCOMETAX OFFICE, DEHRADUN	DL C	C	561	2
○	DDIT/ADIT INT.TAX, LUCKNOW	---	DL C	C	791	1
○	WARD INT. TAX 1(1)(2) DELHI	---	DL C	W	35	3
○	ITO(INTERNATIONA L TAXATION),BHOPAL	---	BP L	W	38	1
○	WARD INT. TAX. 2(1)(1)	---	DL C	W	122	31
○	WARD INT. TAX. 2(1)(2)	---	DL C	W	122	32
○	ITO (INT TAX)- 1,CHANDIGARH	---	DL C	W	124	1

○	ITO (INTERNATIONAL TAXATION), KANPUR	---	DL C	W	128	1
○	ITO (INTL. TAXN), NAGPUR	---	DL C	W	130	1
○	ITO (INT. TXN.)-I, JABALPUR	---	BP L	W	138	1
○	ITO (INT. TXN.)-II, JABALPUR	---	BP L	W	138	2
○	ITO(INT-TAX) GURGAON	---	DL C	W	200	1
○	WARD INT TAX 1(2)(1)	---	DL C	W	254	1
○	WARD INT TAX 1(2)(2)	---	DL C	W	254	2
○	WARD INT TAX 1(3)(1)	---	DL C	W	255	1
○	WARD INT TAX 1(3)(2)	---	DL C	W	255	2
○	INTL.TAX. WARD 1(2)(1), MUMBAI	NON RESIDENT INDIVIDUALS CASES OF MUMBAI,THANE,RAIGAD LASTNAME/SURNAME STARTING WITH ALPHABETS 'BA' TO 'BL'	DL C	W	280	1
○	INTL.TAX. WARD 1(3)(1), MUMBAI	NON RESIDENT INDIVIDUALS CASES OF MUMBAI,THANE,RAIGAD LASTNAME/SURNAME STARTING WITH ALPHABETS 'BM' TO 'BZ'	DL C	W	281	1
○	INTL.TAX. WARD 2(1)(1), MUMBAI	NON RESIDENT INDIVIDUALS CASES OF MUMBAI,THANE,RAIGAD LASTNAME/SURNAME STARTING WITH ALPHABETS 'C','D'	DL C	W	283	1
○	INTL.TAX. WARD 2(3)(1), MUMBAI	NON RESIDENT INDIVIDUALS CASES OF MUMBAI,THANE,RAIGAD LASTNAME/SURNAME STARTING WITH ALPHABETS 'F','G'	DL C	W	284	1
○	IT WARD	NON RESIDENT INDIVIDUALS CASES OF MUMBAI,THANE,RAIGAD LASTNAME/SURNAME STARTING WITH ALPHABETS 'J','K','L'	DL C	W	286	1
○	INTL.TAX. WARD 3(3)(1), MUMBAI	NON RESIDENT INDIVIDUALS CASES OF MUMBAI,THANE,RAIGAD LASTNAME/SURNAME STARTING WITH ALPHABETS 'N','P','Q'	DL C	W	287	1
○	INTL.TAX. WARD 4(2)(1), MUMBAI	NON RESIDENT INDIVIDUALS CASES OF MUMBAI,THANE,RAIGAD	DL C	W	289	1

		LASTNAME/SURNAME STARTING WITH ALPHABETS 'S'				
○	INTL.TAX. WARD 4(3)(1), MUMBAI	NON RESIDENT INDIVIDUALS CASES OF MUMBAI,THANE,RAIGAD LASTNAME/SURNAME STARTING WITH ALPHABETS 'U' TO 'Z'	DL C	W	290	1
○	ITO(IT&TP), BHOPAL	---	DL C	W	292	1
○	INTER. TAXATION WARD, PATNA	---	DL C	W	305	1
○	IT & TP WARD RANCHI	---	DL C	W	306	1
○	ITO(IT&TP), BHOPAL AT JABALPUR	---	DL C	W	310	1
○	(IT) WARD 1(1), PUNE	---	DL C	W	400	1
○	(IT) WARD 1(2), PUNE	---	DL C	W	400	2
○	(IT) WARD 1(3), PUNE	---	DL C	W	400	3
○	(IT) WARD 1(4), PUNE	---	DL C	W	400	4
○	ITO INTERNATIONAL TAXATION	---	DL C	W	400	5
○	WARD INTL. TAXATION 1(1)	All the cases of persons within the territorial limit of the Districts of Bangalore Urban and Rural and area lying within the territorial limit of the districts of Chikkaballapur, Chamarajanagar, Hassan, Kolar, Mandya, Ramnagara, Mysore and Tumkur in the State of Karnataka and having/containing the fifth letter/character in the PAN from A to J or Last Name/Surname starting with letter/character A to J in cases where PAN has not been obtained, having latest returned income/loss more than Rs.20 lakhs (Rs.30 lakhs in case of foreign companies).	DL C	W	510	1
○	WARD INTL. TAXATION 1(2)	All the cases of persons within the territorial limit of the Districts of Bangalore Urban and Rural in the State of Karnataka and having/containing the fifth letter/character in the PAN from K to R or Last Name/Surname starting with letter/character K to R in cases where PAN has not been obtained, having latest returned income/loss more than Rs.20 lakhs (Rs.30 lakhs in case of foreign companies).	DL C	W	510	2

○	WARD 1(1), INTERNATIONAL TAX, KOLKATA	TERRITORIAL AREA:WEST BENGAL(EXCEPT THE DIST OF EAST MIDNAPORE) WITH CASES:>ALL TDS CASES U/S 195 & 197 WITH NAMES STARTING FROM A-L;TERRITORIAL AREA:>ANDAMAN & NICOBOR ISLANDS & SIKKIM WITH ALL TDS CASES U/S 195 & 197	DL C	W	511	1
○	WARD 1(2) INTERNATIONAL TAX, HALDIA	TERRITORIAL AREA, (EAST MIDNAPORE)	DL C	W	511	2
○	INTL. TAXATION WARD 1(1) CHENNAI	CCIT I,II,III,IV,V CHENNAI	DL C	W	513	1
○	INTL. TAXATION WARD 1(2) CHENNAI	CCIT I,II,III,IV,V CHENNAI	DL C	W	513	2
○	WARD INT.TAX, KOCHI	(I)All functions and powers including Tax Deduction at source under sections 194E, 194LB, 194LBA(2), 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income Tax Act 1961 in respect of persons mentioned at I(a) & I(b) below.(a) Persons being non-residents including foreign companies within the meaning of sub section(23A) of section 2 of the Income Tax Act, 1961 and having a Permanent Establishment in terms of applicable Double Tax Avoidance Agreement in the areas lying within the Territorial limits under the jurisdiction of Pr.CIT/CIT, Kochi- 1, Pr.CIT/CIT, Kochi-2 and Pr.CIT/CIT, Thrissur or having a business connection or having any source of income which (i) is received or deemed to be received in India; (ii) accrues or arises or deemed to accrue or arise in India in the areas lying within the Territorial limits under the jurisdiction of Pr.CIT/CIT, Kochi-1, Pr.CIT/CIT, Kochi-2 and Pr.CIT/CIT, Thrissur and whose total income/loss is below Rs. 20 lakhs as per the latest return filed/return pending for scrutiny assessment/last assessed income in case of companies and whose total income/loss is below Rs. 15 lakhs as per the latest return filed/return pending for scrutiny assessment in the case of assesses other than companies.(b) Any other case assigned by the Commissioner of Income Tax (Intl. Tax), Bangalore, or Additional/Joint Commissioner of Income Tax (Intl. Tax), Kochi.(II) All cases of Tax Deduction at source under sections 194E, 194LB, 194LBA(2), 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income Tax Act 1961 on payment made to non-residents and foreign companies in respect	DL C	W	514	1

		of persons being other than companies deriving income from business/ profession or sources other than income from business or profession and residing/whose principal place of business is within the territorial limits under the jurisdiction Pr.CIT/CIT, Kochi-1, Pr.CIT/CIT, Kochi-2 and Pr.CIT/CIT, Thrissur.(III) Any other person other than companies responsible for deducting at source under chapter XVII/XVII B of Income Tax Act 1961 within the territorial area of Pr.CIT/CIT, Kochi-1, Pr.CIT/CIT, Kochi-2 and Pr.CIT/CIT, Thrissur.				
WARD INT.TAX, KOZHICODE		(I)All functions and powers including Tax Deduction at source under sections 194E, 194LB, 194LBA(2), 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income Tax Act 1961 in respect of persons mentioned at I(a) & I(b) below.(a) Persons being non-residents including foreign companies within the meaning of sub section(23A) of section 2 of the Income Tax Act, 1961 and having a Permanent Establishment in terms of applicable Double Tax Avoidance Agreement in the areas lying within the Territorial limits under the jurisdiction of Pr.CIT/CIT Kozhikode including the district of Mahe within the Union Territory of Puducherry or having a business connection or having any source of income which (i) is received or deemed to be received in India; (ii) accrues or arises or deemed to accrue or arise in India in the areas areas lying within the Territorial limits under the jurisdiction of Pr.CIT/CIT Kozhikode including the district of Mahe within the Union Territory of Puducherry and whose total income/loss is below Rs. 20 lakhs as per the latest return filed/return pending for scrutiny assessment/last assessed income in case of companies and whose total income/loss is below Rs. 15 lakhs as per the latest return filed/return pending for scrutiny assessment in the case of assesses other than companies.(b) Any other case assigned by the Commissioner of Income Tax (Intl. Tax), Bangalore, or Additional/Joint Commissioner of Income Tax (Intl. Tax), Kochi.(II) All cases of Tax Deduction at source under sections 194E, 194LB, 194LBA(2), 194LC, 194LD, 195, 196A, 196B, 196C, 196D and 197 of the Income Tax Act 1961 on payment made to non-residents and foreign companies in respect of persons being other than companies deriving income from business/ profession or sources other than income from business or	DL C	W	514	3

		profession and residing/whose principal place of business is within the territorial limits under the jurisdiction of Pr.CIT/CIT Kozhikode including the district of Mahe within the Union Territory of Puducherry.(III) Any other person other than companies responsible for deducting at source under chapter XVII/XVII B of Income Tax Act 1961 within the territorial area of Pr.CIT/CIT Kozhikode including the district of Mahe within the Union Territory of Puducherry.				
○	ITO INTERNATIONAL TAXATION, HALDIA	PCC CASES	DL C	W	516	1
○	INTL. TAXATION WARD 2(1) CHENNAI	CCIT I,II,III,IV,V CHENNAI	DL C	W	518	1
○	INTL. TAXATION WARD 2(2) CHENNAI	CCIT I,II,III,IV,V CHENNAI	DL C	W	518	2
○	INTL. TAXATION WARD COIMBATORE	---	DL C	W	519	1
○	INTL. TAXATION WARD TUTICORIN	---	DL C	W	519	2
○	INTL. TAXATION WARD 2(1), BANGALORE	All the cases of persons within the territorial limit of the Districts of Bangalore Urban and Rural and having/containing the fifth letter/character in the PAN from S to Z or Last Name/Surname starting with letter/character S to Z in cases where PAN has not been obtained, having latest returned income/loss more than Rs.20 lakhs (Rs.30 lakhs in case of foreign companies)	DL C	W	520	1
○	INTL. TAXATION WARD, PANJI	All the cases of persons within the territorial area lying within the territorial limit of Bagalkot, Belgaum, Bidar, Bijapur, Gulbarga, Raichur and Yadgir the Districts of in the State of Karnataka and area lying within the territorial limit in the State of Goa and having latest returned income/loss exceeding Rs.15 lakhs (Rs.20 lakhs in case of foreign companies)	DL C	W	520	2
○	INTL.TAX. WARD 1(1)(1), MUMBAI	NON RESIDENT INDIVIDUALS CASES OF MUMBAI,THANE,RAIGAD LASTNAME/SURNAME STARTING WITH ALPHABETS 'A'	DL C	W	521	1
○	INTL.TAX. WARD 4(1)(1), MUMBAI	NON RESIDENT INDIVIDUALS CASES OF MUMBAI,THANE,RAIGAD LASTNAME/SURNAME STARTING WITH ALPHABETS 'R','T'	DL C	W	522	1

○	INTL.TAX. WARD 2(2)(1), MUMBAI	NON RESIDENT INDIVIDUALS CASES OF MUMBAI,THANE,RAIGAD LASTNAME/SURNAME STARTING WITH ALPHABETS 'E','H','I'	DL C	W	523	1
○	INTL.TAX. WARD 3(2)(1), MUMBAI	NON RESIDENT INDIVIDUALS CASES OF MUMBAI,THANE,RAIGAD LASTNAME/SURNAME STARTING WITH ALPHABETS 'M','O'	DL C	W	524	1
○	ITO (INT TAXN)-1, HYDERABAD	---	AP R	W	525	1
○	ITO(INT TAXN)- 2,HYDERABAD	---	AP R	W	525	2
○	ITO (INT TAXN)-3, VISHAKHAPATNAM	---	AP R	W	525	3
○	ITO (INT TAXN)- 4,NELLORE	---	AP R	W	525	4
○	ITO(INT TAXN)-3, HYDERABAD	---	AP R	W	525	5
○	WARD INT TXN VIZAG	---	AP R	W	526	1
○	WARD INT TXN,KAKINADA	---	AP R	W	526	2
○	WARD INT TXN,VIJAYAWADA	---	AP R	W	526	3
○	WARD INT TXN, NELLORE	---	AP R	W	526	4
○	WARD 1, (INT.TAX.), AHMEDABAD	Dist : Ahmedabad,Gandhinagar,Bhavnagar,Botad,Sure ndranagar,Mehsana, Patan,Banaskhatha(Palanpur),Sabarkantha(Hima tnagar),Aravalli	DL C	W	555	1
○	WARD 2, INT.TAX, AHMEDABAD	---	DL C	W	555	2
○	ITO.(INT.TXN)GAND HIDHAM	---	DL C	W	557	1
○	AC / DC (INT.TXN), RAJKOT	---	DL C	W	557	2
○	ITO (INTERNATIONAL TAXATION) SURAT	---	DL C	W	558	1
○	INTL.TAXATION WARD, PARADEEP	PARADEEP PORT	DL C	W	559	1
○	ITO(INTL TAX) NOIDA	---	DL C	W	560	2

	ITO(INTL TAX) KANPUR	---	DL C	W	560	3
	ITO (INTL. TAXATION) DEHRADUN	---	DL C	W	561	1