



GOVERNMENT OF INDIA
INCOME TAX DEPARTMENT
OFFICE OF THE PRINCIPLE CHIEF COMMISSIONER OF INCOME TAX
II FLOOR, C.R. BUILDING, QUEEN'S ROAD BANGALORE - 560 001.

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F.No.19/Collegium/CIT(J)-BLR/17-18.

Date:02/05/2017.

OFFICE MEMORANDUM

Sub: Steps towards a non-adversarial tax regime - Reference
before High Court - Pairing of CC'IT Regarding.

Ref: Board's OM in F.No.279/Misc/52/2014-(ITJ),
dated:07-11-2014.

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In suppression of the earlier Office Memorandums and in pursuance of the guidelines contained in para (x) of the above cited Board's OM, I, the Principal Chief Commissioner of Income-tax, Karnataka & Goa, Bengaluru, hereby direct that decision to file appeal to the High Court in respect of cases falling in the jurisdiction of the Income-tax authority specified in column (2) of the Schedule given below shall be taken by the Collegium consisting of the Income-tax authorities specified in column no.(3), with regard to the existence of substantial question of law and drafting of question of law properly.

SCHEDULE

Sl. No.	Case under the jurisdiction of the Income-tax authority.	Collegium
1	2	3
1.	The cases under the jurisdiction of the Pr.CCIT, Bangalore and the CCIT(Intl.Taxn), SZ, Bengaluru.	The Pr.CCIT and the CCIT(Intl.Taxn.), SZ, Bengaluru.
2.	The cases under the jurisdiction of the CCIT-1, Bengaluru and the DGIT(Inv), Bengaluru.	The CCIT-1, Bengaluru and the DGIT(Inv), Bengaluru.
3.	The cases under the jurisdiction of the CCIT-2, Bengaluru, and the CCIT(TDS), Bengaluru.	The CCIT-2, Bengaluru and the CCIT(TDS), Bengaluru.
4.	The cases under the jurisdiction of the CIT(LTU) under the Chief Commissioner of Central Excise(LTU), Bengaluru.	The Chief Commissioner of Central Excise(LTU) and the Chief Commissioner of Income-tax(Intl. Taxn), SZ, Bengaluru.

2. In case of disagreement between the two CCsIT in the collegium, the matter will be referred to the Pr. CCIT for a final decision. The cases in the jurisdiction of the Pr. CCIT will be referred to the CCIT-2 for final decision in case of disagreement between the two CCsIT.

3. This Office Memorandum shall come into effect from the date of issue.

(NUTAN WODEYAR)

Pr. Chief Commissioner of Income tax,
Karnataka & Goa, Bengaluru.

Copy to:

1. Under Secretary (ITJ), CBDT, New Delhi.
2. The Chief Commissioner of Income tax - 1 & 2, Bengaluru.
3. The Chief Commissioner of Income-tax (Intl Tax)(SZ)/(TDS), Bengaluru.
4. The Director General of Income-tax (Inv.), Bengaluru.
5. The Chief Commissioner of Central Excise (LTU), Bengaluru.
6. The Pr/Commissioner of Income-tax(LTU), Bengaluru.
7. File.

(H.SHIVA PRASAD REDDY)

Deputy Commissioner of Income tax (Judl.),
for Principal Chief Commissioner of Income-tax,
Karnataka & Goa, Bangalore.