

F.No 187/10/2016.ITA.I
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
(Income-Tax)

New Delhi, the 25th May, 2016

Income Declaration Scheme, 2016, introduced vide Finance Act, 2016 (28 of 2016), provides an opportunity to persons who have not paid full taxes in the past to come forward and declare their undisclosed income. Rule 4 of the Income Declaration Scheme Rules, 2016 provides that a declaration of income or income in the form of investment in any asset u/s 183 shall be made in the prescribed manner to the Principal Commissioner or the Commissioner who exercises jurisdiction over the declarant.

2. It is, therefore, clarified that the jurisdictional Principal Commissioner or the Commissioner, as the case may be, who exercises jurisdiction u/s 120 of the Income-tax Act, 1961, as notified by CBDT from time to time over such declarant, shall be the Principal Commissioner or the Commissioner as referred to in section 186 of the Income Declaration Scheme 2016 to whom declaration under 183 of that Scheme is to be made.

Note: Notifications of the Government of India, Central Board of Direct Taxes, pertaining to the jurisdiction u/s 120 of the Income-tax Act, 1961 - Published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii)- S.O. 2752 (E) dated 22.10.2014, S.O. 2754 (E) dated 22.10.2014, S.O. 2814 (E) dated 03.11.2014, S.O. 2885 (E) dated 12.11.2014, S.O. 3244 (E) dated 19.12.2014, S.O. 2911 (E) dated 13.11.2014, S.O. 2922 (E) dated 15.11.2014, S.O. 2915 (E) dated 13.11.2014, S.O. 3911 (E) dated 16.12.2014, S.O. 355 (E) dated 05.02.2015, S.O. 2812 (E) dated 13.10.2015.


DEEPSHIKHA SHARMA

Director to the Government of India

1. The Chairperson and Members, CBDT.
2. All Joint Secretaries/CsIT, CBDT.
3. OSD to Revenue Secretary
4. All Principal Commissioners of Income-Tax & all Directors General of Income-Tax with the request to bring to notice of all officers.
5. The Pr. DGIT (Training), NADT, Nagpur
6. The Pr. DGIT (Systems), ARA Centre, Jhandewalan Extension, New Delhi.
7. The Pr. DGIT (Vigilance), New Delhi.
8. The ADG (PR, PP & OL), Mayur Bhawan, New Delhi for printing in the quarterly tax bulletin and for circulation as per mailing list.
9. Comptroller and Auditor General of India.
10. ADG-4 (Systems) for uploading on ITD website.
- ✓ 11. Data Base Cell for uploading on [www. irsofficeronline.gov.in](http://www.irsofficeronline.gov.in)
12. The Guard File.


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Director to the Government of India