

			<p>होगाई, साउथ सलमारा, मंकाचर तथा विश्वनाथ;</p> <p>(ख) अरुणाचल प्रदेश राज्य में: पूर्वी कमेंग, पश्चिमी कमेंग, तवांग लोवर सुवासिरी पापुम परे कुरुंग कुमे, पक्के के सांग का दांडी तथा कामले जिले</p> <p>(ग) मेघालय राज्य में: पूर्वी गारो हिल्स, पश्चिमी गारो हिल्स, दक्षिणी गारो हिल्स, उत्तरी गारो हिल्स तथा दक्षिणी पश्चिमी गारो हिल्स जिले।</p>	<p>(ख) कंपनियों से भिन्न व्यक्ति जो कारोबार अथवा व्यवसाय से आय प्राप्त कर रहे हैं तथा जिनके कारोबार अथवा व्यवसाय का प्रधान स्थान स्तम्भ (4) की मद (क), (ख) तथा (ग) में उल्लिखित प्रादेशिक क्षेत्र के भीतर हैं;</p> <p>(ग) कंपनी अधिनियम, 2013 के अंतर्गत कंपनी अधिनियम, 1956 के अंतर्गत पंजीकृत कंपनियां होने के नाते व्यक्ति तथा जिनका पंजीकृत कार्यालय अथवा कारोबार का प्रधान स्थान स्तम्भ (4) की मद (क), (ख) तथा (ग) में उल्लिखित क्षेत्र में है।</p> <p>(घ) स्तम्भ (6) की मद (ख) में संदर्भित व्यष्टि होने के नाते व्यक्ति</p>	<p>अथवा निदेशक अथवा प्रबंधक अथवा सचिव होने के नाते व्यष्टियों के सभी मामले;</p>
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यह अधिसूचना सरकारी राजपत्र में प्रकाशन की तिथि से प्रवृत्त होगी।

[अधिसूचना सं. 6/2020/फा. सं. 187/02/2020 (आ.क.नि.1)]

गुलजार अहमद वानी, अवर सचिव

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.