

**Instruction No. 1/2011**

F.No.187/12/2010-ITA-I  
 Government of India  
 Ministry of Finance  
 Department of Revenue  
 Central Board of Direct Taxes  
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New Delhi, dated the 31 January, 2011

To

All Chief Commissioners of Income Tax /  
 All Director Generals of Income Tax.

Sir / Madam,

**Subject: Income limits for assigning cases to Deputy Commissioners/Assistant Commissioners/ ITOs- Instructions reg.**

References have been received by the Board from a large number of taxpayers, especially from mofussil areas, that the existing monetary limits for assigning cases to ITOs and DCs/ACs is causing hardship to the taxpayers, as it results in transfer of their cases to a DC/AC who is located in a different station, which increases their cost of compliance. The Board has considered the matter and is of the opinion that the existing limits need to be revised to remove the abovementioned hardship.

An increase in the monetary limits is also considered desirable in view of the increase in the scale of trade and industry since 2001, when the present income limits were introduced. It has therefore been decided to increase the monetary limits as under:

	Income Declared (Mofussil areas)		Income Declared (Metro cities)	
	ITOs	ACs/DCs	ITOs	DCs/ACs
Corporate returns	Upto Rs. 20 lacs	Above Rs. 20 lacs	Upto Rs. 30 lacs	Above Rs. 30 lacs
Non-corporate returns	Upto Rs. 15 lacs	Above Rs. 15 lacs	Upto Rs. 20 lacs	Above Rs. 20 lacs

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Metro charges for the purpose of above instructions shall be Ahmedabad, Bangalore, Chennai, Delhi, Kolkata, Hyderabad, Mumbai and Pune.

The above instructions are issued in supersession of the earlier instructions and shall be applicable with effect from 1.4.2011.

  
(Raman Chopra )  
Director (ITA-I)

Copy to:

1. Chairman and all Members, CBDT.
2. All Officers and Technical Sections of CBDT.
3. Director of Income Tax (Inv.)/IT and Audit/Vigilance/Inv./RSP&PR/Recovery.
4. Dy. Director of Inspection (P&PI), New Delhi.
5. C&AG of India (40 copies).
6. Asstt. Director of Inspection (Bulletin), New Delhi.
7. Competent Authority, Chennai / Delhi / Mumbai / Calcutta
8. JS & Legal Adviser, Ministry of Law & Justice, New Delhi.
9. Director of Income Tax (O&MS), New Delhi
10. Director General, NADT
11. Commissioner (AAR)
12. Guard file

( Raman Chopra )  
Director (ITA-I)