

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 10th December, 2024

S.O. 5327(E).—In exercise of the powers conferred by sub-section (1) of section 280A of the Income-tax Act, 1961 (43 of 1961) and section 84 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 (22 of 2015), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), Central Board of Direct Taxes number S.O.1911(E), dated the 21st April, 2022 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), dated the 21st April, 2022 (as amended *vide* notification number S.O.1223(E), dated the 14th March, 2023), except as respects things done or omitted to be done before such supersession, the Central Government, in consultation with the Chief Justice of the High Court of Madras, hereby designates the following courts mentioned in column (2) of the Table below in the State of Tamil Nadu, as Special Courts for the areas mentioned in column (3) of the said Table, for the purposes of sub-section (1) of section 280A of the Income-tax Act, 1961 (43 of 1961) and section 84 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 (22 of 2015), namely:—

TABLE

Serial number	Court	Area
(1)	(2)	(3)
1.	Court of I Additional Chief Metropolitan Magistrate E.O. (I), Chennai and the Court of II Additional Chief Metropolitan Magistrate E.O. (II), Chennai	Districts of Ariyalur, Chennai, Chengalpattu, Cuddalore, Kancheepuram, Kallakuruchi, Mayiladuthurai, Nagapattinam, Perambalur, Ranipet, Tiruvallur, Tiruvarur, Tiruvannamalai, Tirupathur, Vellore and Villupuram.

2.	Court of Additional Chief Judicial Magistrate, Madurai	Districts of Dindigul, Kanniyakumari, Karur, Madurai, Pudukkottai, Ramanathapuram, Sivagangai, Thanjavur, Theni, Tirunelveli, Thoothukudi, Tiruchirapalli, Tenkasi and Virudhunagar.
3.	Court of Chief Judicial Magistrate, Coimbatore	Districts of Coimbatore, Dharmapuri, Erode, Krishnagiri, Namakkal, Nilgiris, Salem and Tiruppur.
4.	Court of Chief Judicial Magistrate, Puducherry	Districts of Karaikal and Puducherry.

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ANURAG SHARMA, Commissioner (OSD) (INV.), Central Board of Direct Taxes