

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 15th December, 2025

INCOME-TAX

S.O. 5799(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), and in continuation to the notification number S.O. 2907(E), dated the 13th November, 2014, published in the Gazette of India, Part II, Section 3, Sub-section (ii), the Central Board of Direct Taxes hereby directs that the Commissioner of Income-tax (Appeals) specified in column (2) of the Schedule annexed hereto, having their headquarters at the places specified in corresponding entries in column (3) of the Schedule, shall exercise the powers and perform the functions in respect of following class of cases, namely:-

- (i) appeals under sections 246A and 248 of the Income-tax Act, 1961 (43 of 1961) (the said Act) against assessments completed in pursuance to search under section 132, requisition under section 132A or survey under section 133A of the said Act;
- (ii) appeals under sections 246A and 248 of the said Act against assessments where addition or change of income is made on the basis of material seized under section 132 or section 132A or impounded under section 133A of the said Act; and
- (iii) appeals under sections 246A and 248 of the said Act against penalty orders passed in category of cases mentioned in clauses (i) or (ii),

in respect of the persons or class of persons, for whom the Income-tax authorities specified in column (4) of the Schedule exercise the powers and perform the functions specified in the notification numbers S.O. 2752(E) dated the 22nd October 2014 and S.O. 2754(E), dated the 22nd October 2014.

SCHEDULE

S. No.	Designation of Income Tax Appellate Authority	Headquarters	Income Tax Authorities
(1)	(2)	(3)	(4)
1	Commissioner of Income Tax (Appeals), Hyderabad-11	Hyderabad	Principal Commissioner of Income Tax-1, Hyderabad; Principal Commissioner of Income Tax-2, Hyderabad; Commissioner of Income Tax (Exemptions), Hyderabad
2	Commissioner of Income Tax (Appeals), Hyderabad-12	Hyderabad	Principal Commissioner of Income Tax-4, Hyderabad; Principal Commissioner of Income Tax, Tirupati
3	Commissioner of Income Tax (Appeals), Visakhapatnam- 3	Visakhapatnam	Principal Commissioner of Income Tax-1, Vishakhapatnam; Principal Commissioner of Income Tax, Vijayawada
4	Commissioner of Income Tax (Appeals), Bhubaneswar- 2	Bhubaneswar	Principal Commissioner of Income Tax-1, Bhubaneshwar; Principal Commissioner of Income Tax, Sambalpur
5	Commissioner of Income Tax (Appeals), Patna-3	Patna	Principal Commissioner of Income Tax, Patna; Principal Commissioner of Income Tax, Ranchi; Principal Commissioner of Income Tax, Dhanbad; Commissioner of Income Tax (Exemptions), Patna
6	Commissioner of Income Tax (Appeals), Delhi-23	Delhi	Principal Commissioner of Income Tax-1, Delhi
7	Commissioner of Income Tax (Appeals), Delhi-24	Delhi	Principal Commissioner of Income Tax-4, Delhi

8	Commissioner of Income Tax (Appeals), Delhi-25	Delhi	Principal Commissioner of Income Tax-7, Delhi
9	Commissioner of Income Tax (Appeals), Delhi-26	Delhi	Principal Commissioner of Income Tax-10, Delhi
10	Commissioner of Income Tax (Appeals), Delhi-27	Delhi	Principal Commissioner of Income Tax-12, Delhi
11	Commissioner of Income Tax (Appeals), Delhi-28	Delhi	Principal Commissioner of Income Tax-15, Delhi
12	Commissioner of Income Tax (Appeals), Delhi-29	Delhi	Principal Commissioner of Income Tax-20, Delhi
13	Commissioner of Income Tax (Appeals), Delhi-30	Delhi	Commissioner of Income Tax (Exemptions), Delhi
14	Commissioner of Income Tax (Appeals), Ahmedabad-11	Ahmedabad	Principal Commissioner of Income Tax-1, Ahmedabad; Principal Commissioner of Income Tax-1, Rajkot; Commissioner of Income Tax (Exemptions), Ahmedabad
15	Commissioner of Income Tax (Appeals), Ahmedabad-12	Ahmedabad	Principal Commissioner of Income Tax-3, Ahmedabad; Principal Commissioner of Income Tax, Jamnagar
16	Commissioner of Income Tax (Appeals), Surat-4	Surat	Principal Commissioner of Income Tax-1, Surat; Principal Commissioner of Income Tax-1, Vadodara; Principal Commissioner of Income Tax, Valsad
17	Commissioner of Income Tax (Appeals), Bengaluru-15	Bengaluru	Principal Commissioner of Income Tax-1, Bengaluru; Principal Commissioner of Income Tax-2, Bengaluru; Principal Commissioner of Income Tax-3, Bengaluru; Commissioner of Income Tax (Exemptions), Bengaluru
18	Commissioner of Income Tax (Appeals), Panaji-2	Panaji	Principal Commissioner of Income Tax, Hubli; Principal Commissioner of Income Tax, Panaji
19	Commissioner of Income Tax (Appeals), Kochi-3	Kochi	Principal Commissioner of Income Tax-1, Kochi; Principal Commissioner of Income Tax, Kozhikode; Principal Commissioner of Income Tax, Thiruvananthapuram; Commissioner of Income Tax (Exemptions), Kochi
20	Commissioner of Income Tax (Appeals), Bhopal-3	Bhopal	Principal Commissioner of Income Tax-1, Bhopal; Principal Commissioner of Income Tax, Gwalior; Principal Commissioner of Income Tax-1, Indore; Principal Commissioner of Income Tax-1, Jabalpur; Commissioner of Income Tax (Exemptions), Bhopal
21	Commissioner of Income Tax (Appeals), Raipur-3	Raipur	Principal Commissioner of Income Tax-1, Raipur
22	Commissioner of Income Tax (Appeals), Mumbai-47	Mumbai	Principal Commissioner of Income Tax-1, Mumbai; Principal Commissioner of Income Tax-19, Mumbai

23	Commissioner of Income Tax (Appeals), Mumbai-48	Mumbai	Principal Commissioner of Income Tax-2, Mumbai; Principal Commissioner of Income Tax-20, Mumbai
24	Commissioner of Income Tax (Appeals), Mumbai-49	Mumbai	Principal Commissioner of Income Tax-3, Mumbai; Principal Commissioner of Income Tax-27, Mumbai
25	Commissioner of Income Tax (Appeals), Mumbai-50	Mumbai	Principal Commissioner of Income Tax-4, Mumbai; Commissioner of Income Tax (Exemptions), Mumbai
26	Commissioner of Income Tax (Appeals), Mumbai-51	Mumbai	Principal Commissioner of Income Tax-5, Mumbai
27	Commissioner of Income Tax (Appeals), Mumbai-52	Mumbai	Principal Commissioner of Income Tax-6, Mumbai; Principal Commissioner of Income Tax-41, Mumbai
28	Commissioner of Income Tax (Appeals), Mumbai-53	Mumbai	Principal Commissioner of Income Tax-8, Mumbai; Principal Commissioner of Income Tax-42, Mumbai
29	Commissioner of Income Tax (Appeals), Mumbai-54	Mumbai	Principal Commissioner of Income Tax-17, Mumbai
30	Commissioner of Income Tax (Appeals), Nagpur-3	Nagpur	Principal Commissioner of Income Tax-1, Nagpur; Principal Commissioner of Income Tax-2, Nagpur
31	Commissioner of Income Tax (Appeals), Ludhiana- 5	Ludhiana	Principal Commissioner of Income Tax-1, Amritsar; Principal Commissioner of Income Tax-1, Chandigarh; Principal Commissioner of Income Tax-1, Jalandhar; Principal Commissioner of Income Tax-1, Ludhiana; Principal Commissioner of Income Tax, Panchkula; Principal Commissioner of Income Tax, Patiala; Principal Commissioner of Income Tax, Srinagar; Commissioner of Income Tax (Exemptions), Chandigarh
32	Commissioner of Income Tax (Appeals), Gurgaon- 3	Gurgaon	Principal Commissioner of Income Tax, Faridabad; Principal Commissioner of Income Tax, Rohtak
33	Commissioner of Income Tax (Appeals), Pune-11	Pune	Principal Commissioner of Income Tax-1, Pune; Principal Commissioner of Income Tax-2, Pune; Principal Commissioner of Income Tax-1, Thane; Commissioner of Income Tax (Exemptions), Pune
34	Commissioner of Income Tax (Appeals), Pune-12	Pune	Principal Commissioner of Income Tax-3, Pune; Principal Commissioner of Income Tax-4, Pune; Principal Commissioner of Income Tax-1, Nashik
35	Commissioner of Income Tax (Appeals), Jaipur- 4	Jaipur	Principal Commissioner of Income Tax-1, Jaipur; Principal Commissioner of Income Tax-1, Jodhpur
36	Commissioner of Income Tax (Appeals), Jaipur- 5	Jaipur	Principal Commissioner of Income Tax-2, Jaipur; Commissioner of Income Tax (Exemptions), Jaipur
37	Commissioner of Income Tax (Appeals), Udaipur-2	Udaipur	Principal Commissioner of Income Tax, Udaipur
38	Commissioner of Income Tax (Appeals), Chennai-18	Chennai	Principal Commissioner of Income Tax-1, Chennai;

			Principal Commissioner of Income Tax-3, Chennai; Principal Commissioner of Income Tax-4, Chennai; Principal Commissioner of Income Tax-8, Chennai Principal Commissioner of Income Tax-1, Madurai; Principal Commissioner of Income Tax-1, Coimbatore
39	Commissioner of Income Tax (Appeals), Chennai-19	Chennai	Commissioner of Income Tax (Exemptions), Chennai
40	Commissioner of Income Tax (Appeals), Lucknow- 3	Lucknow	Principal Commissioner of Income Tax, Allahabad; Principal Commissioner of Income Tax, Bareilly; Principal Commissioner of Income Tax, Gorakhpur; Principal Commissioner of Income Tax-1, Lucknow; Commissioner of Income Tax (Exemptions), Lucknow
41	Commissioner of Income Tax (Appeals), Kanpur- 4	Kanpur	Principal Commissioner of Income Tax-1, Agra; Principal Commissioner of Income Tax-1, Kanpur
42	Commissioner of Income Tax (Appeals), Noida-3	Kanpur	Principal Commissioner of Income Tax, Dehradun; Principal Commissioner of Income Tax, Ghaziabad; Principal Commissioner of Income Tax, Noida
43	Commissioner of Income Tax (Appeals), Kolkata-20	Kolkata	Principal Commissioner of Income Tax, Asansol; Principal Commissioner of Income Tax-1, Kolkata; Commissioner of Income Tax (Exemptions), Kolkata
44	Commissioner of Income Tax (Appeals), Kolkata-21	Kolkata	Principal Commissioner of Income Tax-2, Kolkata; Principal Commissioner of Income Tax-5, Kolkata
45	Commissioner of Income Tax (Appeals), Kolkata-26	Kolkata	Principal Commissioner of Income Tax-9, Kolkata; Principal Commissioner of Income Tax-13, Kolkata
46	Commissioner of Income Tax (Appeals), Kolkata-27	Kolkata	Principal Commissioner of Income Tax-18, Kolkata; Principal Commissioner of Income Tax, Siliguri
47	Commissioner of Income Tax (Appeals), Central NER, Guwahati	Guwahati	Principal Commissioner of Income Tax-1, Guwahati; Principal Commissioner of Income Tax, Shillong

2. This notification shall come into force from the date of its publication in the Official Gazette.

[Notification No. 170/2025/ F.No. 279/Misc./M-110/2025-ITJ]
DHRUV ASHTA, Under Secy. (ITJ-II), CBDT