MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 27th October, 2025

S.O. 4901(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), the Central Board of Direct Taxes hereby: -

(a) directs that the Commissioner of Income-tax specified in column (2) of the Schedule hereto annexed, having his headquarter at the place specified in the corresponding entry in column (3) of the said schedule, shall exercise the concurrent powers: -

i. to rectify u/s 154 of the IT Act 1961, the mistakes which are apparent from records including any refund issued earlier under the provisions of the Act and/or non-consideration of any pre-paid tax credit and/or non-consideration of any relief eligible and/or calculation of interest u/s 244A of the IT Act 1961, in passing any order under the Income-tax Act resulting in error in computation of the Tax and/or refund determined and/or demand;

ii. to issue notice of demand under section 156 of the Income-tax Act, 1961 in such cases covered under (a) above.

in respect of such territorial area or such cases or classes of cases or such persons or classes of persons specified in the corresponding entry in column (4) of the said Schedule and in respect of all income or classes of income thereof;

(b) authorizes the Commissioner of Income-tax referred to in this notification to issue orders in writing for the exercise of the powers and performance of the functions by the Additional Commissioners or Joint Commissioners of Income-tax, who are subordinate to him, in respect of such territorial area or such persons or classes of persons or of such income or classes of income or of such cases or classes of cases specified in the corresponding entry in column (4) of the said Schedule;

(c) authorizes the Additional Commissioners or Joint Commissioners of Income-tax referred to in clause (b) of this notification, to issue orders in writing for the exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such territorial area or such persons or classes of persons or income or classes of income, or cases or classes of cases specified in the corresponding entry in column (4) of the said Schedule, in respect of which such Additional Commissioners or Joint Commissioners of Income-tax are authorized by the Commissioner of Income-tax under clause (b) of this notification.

SCHEDULE

Sl.No	Designation of the Income Tax Authority	Headquarters	Jurisdiction
(1)	(2)	(3)	(4)
1.	Commissioner of Income Tax, Centralized Processing Centre, Bengaluru	Bengaluru	All the cases where the orders have been passed through the interface between Assessing Officer and the Centralized Processing Centre.

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

[Notification No. 155/2025/F. No. CB/362/2025-O/o Addl. DIT 6 CPC Bengaluru-187/10/2024-ITA-I]

MEENAKSHI SINGH, Dy. Secy.

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