

**SECTION 144C OF THE INCOME-TAX ACT, 1961 - DISPUTE RESOLUTION
PANEL-REFERENCE TO - RECONSTITUTION OF DRP AT SPECIFIED
AREAS OF JURISDICTION**

ORDER NO. 9/FT&TR/2012 [F. NO. 500/15/2011-FT&TR-1], DATED 7-9-2012

In exercise of powers conferred by clause (a) of sub-section (15) of Section 144C of the Income-tax Act, 1961 (43 of 1961) r/w Income-tax (Dispute Resolution Panel) Rules, 2009, as amended by Notification No. 33/2012 (F. No. 133/13/2012-SO(TPL)/SO 1967(E), dated 24-8-2012, and in supersession of all earlier orders, the Central Board of Direct Taxes hereby constitutes the Dispute Resolution Panel at the areas of jurisdiction given under column (2) of the Table below comprising of three Commissioners of Income-tax as Members of the Panel as per the corresponding column (3) of the said Table, and in the case of Member of the panel specified under column (3) of the said Table was the supervising office of the Transfer Pricing officer at the time of issuance of transfer pricing order or was the Supervising Officer of the Assessing Officer at the time of issuance of draft assessment order pending for direction of the Panel, the Panel shall, instead comprising of the Members specified in column (3), aforesaid, comprise of the Members specified in the corresponding column (4) of the said Table, with respect to that said draft assessment order, namely:-

TABLE

<i>Sl. No.</i>	<i>Areas of jurisdiction</i>	<i>Members of Panel</i>	<i>Members of Panel</i>
(1)	(2)	(3)	(4)
1.	Delhi-I	Director of Income-tax (TP)-1, Delhi Director of Income-tax (Intl. Tax)-II, Delhi Commissioner of Income-tax-I, Delhi	Director of Income-tax (TP)-1, Delhi Director of Income-tax (Intl. Tax)-II, Delhi DIT (Exp. & Budge), Directorate of Exp. and Budget, Delhi
2.	Delhi-II	Director of Income-tax (Intl. Tax)-I, Delhi Director of Income-tax (TP)-II, Delhi Commissioner of Income-tax (Central-III), Delhi	Director of Income-tax (Intl. Tax)-I, Delhi Director of Income-tax (TP)-II, Delhi Commissioner of Income-tax-V, Delhi
3.	Mumbai-I	Director of Income-tax (Intl. Tax)-II, Mumbai Director of Income-tax (TP)-II,	Commissioner of Income-tax (Appeals-X), Mumbai Commissioner of Income-tax

		Mumbai Commissioner of Income-tax-XI, Mumbai	(Appeals-I), Mumbai Commissioner of Income-tax (Appeals-VI), Mumbai
4.	Mumbai-II	Director of Income-tax (Intl. Tax)-I, Mumbai Commissioner of Income-tax (Appeals-XL), Mumbai Commissioner of Income-tax (Central-I), Mumbai	Commissioner of Income-tax (Appeals-X), Mumbai Commissioner of Income-tax (Appeals-I), Mumbai Commissioner of Income-tax (Appeals-VI), Mumbai
5.	Pune	Director of Income-tax (Intl. Tax & TP), Ahmedabad Commissioner of Income-tax (Appeals) (IT&TP), Pune Commissioner of Income-tax-V, Pune	Director of Income-tax (Intl. Tax & TP), Ahmedabad Commissioner of Income-tax (Appeals)(IT&TP), Pune Commissioner of Income-tax-IX, Pune
6.	Kolkata	Director of Income-tax (Intl. Tax)-1, Delhi Director of Income-tax (TP), Bangalore Commissioner of Income-tax-XI, Kolkata	Director of Income-tax (Intl. Tax)-1, Delhi Director of Income-tax (TP), Bangalore Commissioner of Income-tax-III, Kolkata
7.	Ahmedabad	Director of Income-tax (Intl. Tax & TP), Pune Director of Income-tax (TP), Bangalore Commissioner of Income-tax-IV, Ahmedabad	Director of Income-tax (Intl. Tax & TP), Pune Director of Income-tax (TP), Bangalore Commissioner of Income-tax-IV, Gandhinagar
8.	Hyderabad	Commissioner of Income-tax (Appeals)-I, Hyderabad Director of Income-tax, (TP), Chennai Commissioner of Income-tax-IV, Hyderabad	Commissioner of Income-tax (Appeals)-I, Hyderabad Director of Income-tax (TP), Chennai Commissioner of Income-tax, Vijawada

9.	Bangalore	Director of Income-tax (Intl. Tax), Chennai Director of Income-tax (Intl. Tax & TP), Hyderabad Commissioner of Income-tax-II, Bangalore	Director of Income-tax (Intl. Tax), Chennai Director of Income-tax (Intl. Tax & TP), Hyderabad Commissioner of Income-tax-I, Bangalore
10	Chennai	Director of Income-tax (Intl. Tax), Bangalore Director of Income-tax (Intl. Tax & TP), Kolkata Commissioner of Income-tax-II, Chennai	Director of Income-tax (Intl. Tax), Bangalore Director of Income-tax (Intl. Tax & TP), Kolkata Commissioner of Income-tax-X, Chennai

"However, if the taxpayer, who falls in the area of jurisdiction under column 2 of the Table above files no objection to their case being heard and considered by the DRP under corresponding column 3 of the said Table, the DRP shall comprise of the members specified in the corresponding column 3 of the said Table."

2. The members of the DRP shall perform such duties in addition to their regular duties, till the time of issuance of direction with respect to the said draft order. This order will be effective from 24-8-2012.

3. This issues with the approval of Chairperson CBDT.