



सत्यमेव जयते

OFFICE OF THE  
PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (CCA)  
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F.No. Addl.CIT(HQ)(Coord.)/Revision of income limites/2026-27/ 1701 Dated: 13.05.2026

**OFFICE ORDER**

**Subject: Revision of monetary limits for jurisdiction of Wards & Circles in JAO charges in Delhi Region – reg.**

Instruction No. 01/2011, issued vide F.No. 187/12/2010-ITA.I dated 31.01.2011 whereby monetary limits for assigning cases between ITOs and DCs/ACs in JAO charges were prescribed. The limits were further clarified through Notification no. 6/2011 dated 08.04.2011. The existing monetary limits as per the Instruction No. 01/2011 dated 31.01.2011 are as under:

	Income Declared (Mofussil areas)		Income Declared (Metro Cities)	
	ITOs	D/ACIT	ITOs	D/ACIT
Corporate Returns	Up-to Rs. 20 Lakhs	Above Rs. 20 Lakhs	Up-to Rs. 30 Lakhs	Above Rs. 30 Lakhs
Non-corporate Returns	Up-to Rs. 15 Lakhs	Above Rs. 15 Lakhs	Up-to Rs. 20 Lakhs	Above Rs. 20 Lakhs

2. Now, in pursuance of the directions of the Chairman, CBDT, as recorded in the Minutes of the Video Conference held on 09.09.2025 and circulated vide CBDT letter dated 13.05.2026, and after due consideration of the report dated 09.09.2025 submitted by the Committee constituted for the Delhi Region, the monetary limits prescribed for the jurisdiction of Wards and Circles under the JAO charges in the Delhi Region are hereby revised as under:

	Income/ Loss Declared (Metro Cities)	
	ITOs	D/ACIT
Corporate Returns	Up-to Rs. <b>70 Lacs</b>	Above Rs. <b>70 lakhs</b>
Non-corporate Returns (except Salary Income)	Up to Rs. <b>40 lakhs</b>	Above Rs. <b>40 lakhs</b>
Non-corporate Returns (Salary Income)	Up to Rs. <b>30 lakhs</b>	Above Rs. <b>30 lakhs</b>

3. The term "Income/Loss" referred to hereinabove shall apply uniformly to both income returns and loss returns for the purpose of determination of jurisdiction.
4. The revised monetary limits shall come into force with immediate effect, and necessary transfer/allocation of PANs/cases may accordingly be carried out forthwith.
5. The above revised monetary limits shall also apply to all future jurisdictional allocation/transfer of PANs under JAO charges, subject to administrative feasibility and such further directions as may be issued by CBDT from time to time.
6. This issues with the prior approval of the Pr. CCIT, Delhi.

(Robin Kumar)

ACIT(Hqrs.)(Coordination), New Delhi

Copy to : 1. All CCsIT, Delhi.

2. Under Secretary (ITA-), CBDT

ACIT(Hqrs.)(Coordination), New Delhi

15/05/2026  
रोबिन कुमार  
ROBIN KUMAR  
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