TO BE PUBLISHED IN PART II SECTION 3(11) OF THE GAZETTE OF INDIA.

GOVERNMENT OF INDIA CEMIRAL BOARD OF DIRECT TAXES

NEW DELHI, DATED: 31.8.1979

No. 2984(F.No.261/2/78-ITJ): In exercise of the powers conferred by sub-section(1) of Section 121-A of the Income-tax, 1961(43 of 1961) and in partial modification of the notification issued earlier, the Central Board of Direct Taxes hereby direct that the Commissioner of Income-tax(Appeals) of the charges specified in Col.No.(1) of the Schedule below, shall perform their functions in respect of such persons assessed to Income-tax or sur-tax or Interest-tax in the Income-tax Wards, Circles, Districts and Ranges specified in the corresponding entries in columns(2) thereof as are aggrieved by any of the orders mentioned in clauses(a) to (h) of sub-section(2) of Section(2) of Section 246 of the Income-tax Act, 1961 in sub-section(1) of Section II of Companies (Profits) Sur-tax Act, 1964 (7 of 1964) and in sub-section (1) of Section 15 of the Interest Tax Act, 1974(45 of 1974) and also in respect of such persons or classes of persons as the Board has directed or may direct in future in accordance with the provisions of clause(i) of sub-section(2) of Section 246 of the Incometax Act, 1961. by sub-section(1) of Section 121-A of the Income-tax, 1961(43 of 1961)

SCHEDULE

Charges with Headquarters

Income-tax Wards/Circles I.A.C. Assessment Ranges

Commissioner(Appeals)-I, New Delhi

1. Company Circles-II, VII, X, XIV, XV, XVI &XX 2. Special Circle-XV

3. Salary Circles
4. Private Salary Circles
5. TDS(Section 206) Circles
6. IAC Assessment Range-I-E, New Delhi

Commissioner(Appeals)-II New Delhi

1. Company Circles-I, IV, V and XVII 2. I.A.C. Assessment Range-II-A

Commissioner(Appeals)-V New Delhi

1. Company Circles-III, XII, XIII and XXIII 2. Chartered Accountants Circle

3. District-XI(1) and XI(2)

4.I.A.C.Assessment Range-IV-D

Commissioner(Appeals)-VI New Delhi.

1. Company Circle-IX

2. All Wards in District-III-A 3. All Wards in District-III-B 4. All Wards in District-III-E

5.I.A.C.Assessment Range-III-E

Commissioner(Appeals)-X New Delhi

1. Company Circles-VI, VIII & XI 2. Estate Duty Circles

3. All Wards/Circles in District-VIII

Whereas an Income-tax Circle, Ward or District or part thereof stands transferred by this Notification from one Charge to another Charge, appeals arising out of assessments made in that Income-tax Circle, Ward or District or part thereof and ending immediately before the date of this Motification before the Commissioner of Income-tax of the Charge from whom the Income-tax Circle, Ward, or District or part thereof is transferred shall, from the date of this Notification takes effect, be transferred to and dealt with by the Commissioner of Income-tax of the Charge to whom the said circle, Ward or District or part thereof is transferred.

This notification shall take effect from 3.9.1979.

(S.K.Bhatnagar)

Under Secretary Central Board of Direct Taxes

Copy to:-

- 1. The Commissioner of Income-tax, Delhi-I, New Delhi 25 copies
- 2. The Registrar, Income-tax Appellate Tribunal, Bombay.
- 3. A.D.I.(R.S.& P) (Bulletin) New Delhi 5 copies
- 4. Ad-VI Section/E.D. Section.

(S.K. Bhatnagar)

Under Secretary Central Board of Direct Taxes.