

GOVERNMENT OF INDIA  
CENTRAL BOARD OF DIRECT TAXES

NEW DELHI, DATED THE MARCH 12, 1982

NOTIFICATION  
(Income Tax)

No. 4515 (F.No.261/17/81-ITJ): In exercise of the powers conferred by sub-section (1) of Section 121A of the Income-tax Act, 1961 (43 of 1961) and in modification of its Notification No.4337 (F.No.261/17/81-ITJ) dated 25.11.81 and No.4372 (F.No.261/17/81-ITJ) dated 16.12.81 as amended from time to time the Central Board of Direct Taxes, hereby directs that the Commissioners of Income-tax (Appeals) of the charges specified in column (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, District and Range specified in the corresponding entries in Column 2 and Column 3 thereof as are aggrieved by any of the orders mentioned in clauses (a) to (h) of sub-section (2) of Section 246 of the Income-tax Act, 1961 in sub-section (2) of Section 11 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 (1) of sub-section (2) of Section 246 of the Income-tax Act, 1961:

Charges with Headquarters	Income-tax Wards and Circles	Range of Inspecting Asst. Commissioner of Income-tax
1	2	3
Commissioner of Income-tax (Appeals) V, Calcutta	1. Company District II (A to G Wards) 2. Foreign Section 3. Survey Circle I 4. Special Circle IV 5. Special Circle I 6. Company District-V (L & H Wards)	1. Special Range IV 2. Special Range I 3. Foreign Company Range 4. Foreign Company Range II
Commissioner of Income-tax (Appeals) VII, Calcutta	1. Comp. Dist - V (A to F Wards) 2. District I(1) 3. District V(2) 4. Special Circle III, V(2) 5. District I(1) 6. District I(2) 6. Special Circle VI.	1. Special Range VI

M/C  
15/3

1342/82 HZC

15/3

CIT (A) Calcutta  
Commissioner of Income-tax (Appeals) VII, Calcutta

1	2	3
<b>Commissioner of Incometax (Appeals) - XIV, Calcutta.</b>	<ol style="list-style-type: none"> <li>1. Cinema Circle</li> <li>2. District VIII</li> <li>3. Special Circle I Hundi Circle</li> <li>4. Special Circle II Hundi Circle</li> <li>5. Project Circle</li> <li>6. Project Circle I</li> <li>7. Project Circle II</li> <li>8. Bansol</li> <li>9. Burdwan</li> <li>10. Birbhum</li> <li>11. Purulia</li> <li>12. Lankura</li> <li>13. 24-Paraganas</li> <li>14. Midnapore</li> <li>15. Special Survey Circle II</li> <li>16. Special Survey Circle VII</li> <li>17. Durgapore Income-tax Circle</li> </ol>	
<b>Commissioner of Incometax (Appeals) - XV, Calcutta.</b>	<ol style="list-style-type: none"> <li>1. Foreign Companies Circle I</li> <li>2. Foreign Companies Circle II</li> <li>3. Special Investigation Circle III</li> </ol>	<ol style="list-style-type: none"> <li>1. Foreign Companies Range I</li> <li>2. Foreign Companies Range II</li> </ol>

Whereas the Incometax Circles, Ward or District or Range or part thereof stands transferred by this Notification from one charge to another charge, appeals arising out of the assessments made in that income-tax Circles, Ward or District or Range or part thereof and pending immediately before the date of this Notification before the Commissioner of Income-tax (Appeals) of charge from where that Incometax Circle, District, Ward or Range or part thereof is transferred shall from the date of this Notification takes effect, be transferred to and dealt with by the Commissioner of Incometax (Appeals) of the charge to whom the said Ward, Circle or district or Range thereof is transferred.

This Notification shall take effect from 22.3.1982.

(AJAI BIRAH)  
Under Secretary,  
Central Board of Direct Taxes.

**Copy to:**

1. The Commissioner of Incometax, West Bengal I, Calcutta.
2. The Manager, Govt. of India Press, Mayapuri, New Delhi.
3. The Registrar, Income Tax Appellate Tribunal, Bombay.
4. AJI (R&P) Bulletin Section, New Delhi.
5. and VI/Cont. Sections.

(AJAI BIRAH)  
Under Secretary,  
Central Board of Direct Taxes.