

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

Government of India  
Central Board of Direct Taxes

New Delhi, dated 19.3.1982

NOTIFICATION  
(Income Tax)

15/0/82  
19/3  
Mr. C  
19/3

No. 45/6 (F.No. 261/11/82-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 notifications issued earlier, the Central Board of Direct Taxes hereby directs that the Commissioner of Income-tax (Appeals) of the charges specified in Column 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 column (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 (1) of sub-section (2) of section 246 of the Income-tax Act, 1961.

Charges with headquarters	SCHEDULE Income-tax Wards/Circles I.A.C. Assessment Ranges
Commissioner of Incometax (Appeals)-VII, New Delhi	<ol style="list-style-type: none"> <li>1. All Wards/Circles within the jurisdiction of IACs of Incometax Range-V-A, V-B, V-C, V-D, &amp; V-E, New Delhi.</li> <li>2. IAC, Assessment Range-XIII, New Delhi</li> <li>3. IAC, Assessment Range-V-F, New Delhi, now redesignated as IAC (Assessment), Range XII.</li> <li>4. All Survey Wards/Circles in IAC, Survey Range, New Delhi.</li> </ol>

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 pending immediately before the date of this notification before the Commissioner of Incometax 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 Incometax of the Charge to which the said Circle, Ward or District or part thereof is transferred.

This Notification shall take effect from 20.3.1982.

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

Copy to:

1. The Commissioner of Incometax, Delhi I, New Delhi.
2. The Manager, Government of India Press, Mayapuri, New Delhi
3. The Registrar, Income Tax Appellate Tribunal, Bombay.
4. ADI (RS & P) (Bulletin) Section, New Delhi.
5. Ad. VI/E.O. Sections.

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