

This notification shall take effect from 1.4.1985.

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(A.K. Garg)
Under Secretary
Central Board of Direct Taxes

To
The Manager,
Govt. of India Press,
Mayapuri,
New Delhi.

Copy to :-

1. The Commissioner of Income-tax (A) Cuttack/
Commissioner of Income-tax, Patna.
2. The Registrar, Income-tax Appellate Tribunal, Bombay.
3. ADI(RS&P) Bulletin, New Delhi
4. Ad.IV/E.O. Section.
5. ITCC Section (2 copies)
6. The Joint Secretary & Legal Adviser, Ministry of Law,
Shastri Bhavan, New Delhi.

30/2/85
(A.K. Garg)
Under Secretary
Central Board of Direct Taxes

TO BE PUBLISHED IN THE GAZETTE OF INDIA

Government of India
Central Board of Direct Taxes

Secy No. 261/20/83-ITJ dated 13.3.84

NOTIFICATION
(Income-tax)

No. 6619 (F.No.261/20/83-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 supersession of all previous notifications in this regard, the Central Board of Direct Taxes hereby directs that the Commissioner of Income-tax (Appeals) of the charge specified in column (1) of the schedule below, shall perform his functions in respect of such persons concerned to Income-tax of Sub-tax or Interest-tax in the Income-tax wards, circles, districts and ranges specified in the corresponding entries in column (2) & (3) thereof as are aggrieved by any of the orders mentioned in clauses (a) to (h) of sub-section (2) of Section 245 of the Income-tax Act, 1961, in sub-section (1) of Section 11 of Companies (Profits) Tax Act, 1934 (7 of 1934) 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 245 of the Income-tax Act, 1961.

SCHEDULE

Charge with	Income-tax Wards A. Circles	Ranges or Wards of Income-tax
CIT (Appeals), Cuttack.	All wards and circles including E.D. Circles within the jurisdiction of CIT, Bhubaneswar.	All Ranges within the jurisdiction of CIT, Bhubaneswar.

Whereas in 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 Income-tax (A) of the charge from which the said Income-tax circle, ward, district or part thereof is transferred shall, from the date this notification takes effect, be transferred to and dealt with by the Commissioner of Income-tax (A) of the charge to which the said circle, ward or district or part thereof is transferred.