

AS PUBLISHED IN PART II SECTION 3(i) OF THE GAZETTE
OF INDIA

Government of India
Central Board of Direct Taxes

...

New Delhi, the 24th December, 1986.

NOTIFICATION

No. 207/ (F.No.261/10/86-ITJ): In exercise of the powers conferred by sub-section (1) of Section 121A of Income-tax Act, 1961(43 of 1961), section 9A of the Wealth Tax Act, 1957(27 of 1957), Section 8A of the Gift-tax Act, 1958(18 of 1953) and in supersession of all previous notifications in this behalf the Central Board of Direct Taxes, hereby directs that the Commissioner of Income-tax (Appeals) of the charges specified in column (1) of the Schedule below, shall perform the functions in respect of such persons assessed to Income-tax or Sur-tax or Interest Tax or Wealth-tax or Gift-tax in the Wards, Circles, Districts and Ranges specified in the corresponding entries in column (2) and column (3) thereof as are aggrieved by any of the orders mentioned in sub-section (2) of Section 246 of Income-tax Act, 1961 in sub-section (1) 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), in section 23(1A) of the Wealth-tax Act, 1957, and in section 22(1A) of the Gift-tax Act, 1958 and also in respect of such persons and classes of persons as the Board has directed or may direct in future in accordance with provisions of clause (1) of sub-section (2) of Section 246 of the Income-tax Act, 1961.

SCHEDULE

Charges with Headquarters	Income-tax Wards/ Circles & Districts	Ranges of IACs of Income-tax
1	2	3
1. Commissioner of Income-tax (Appeals)-I, Madras	City Circle-I, Madras City Circle-II, Madras City Circle-III, Madras Trust Circle, Madras IAC, Assessment Range- III, Madras IAC, Assessment Range- IV, Madras Special Survey Circle, Madras Salaries Circle-I, Madras Salaries Circle-II, Madras Salaries Circle, Madras (erstwhile Circle) Refund Circle, Madras	IAC, Range-I, Madras. IAC, Range-V, Madras IAC, Range-X, Madras. IAC, Range-V, Madras - - IAC, Range-II, Madras. IAC, Range-III, Madras. IAC, Range-III, Madras. " "

1	2	3
2. Commissioner of Income-tax (Appeals)-II, Madras.	All Central Circles in Madras IAC (Asst.) Central, Madras. Company Circle-I, Madurai (New) Company Circle-II, Madurai (New) Companies Circle, Madurai (Erstwhile Circle) Income-tax Circle, Madurai (Erstwhile Circle) Circle-I, Madurai (New) Circle-II, Madurai (New) Karaikudi Circle Dindigul Circle Ramanathapuram Circle (Erstwhile Circle)	IAC, Central Range-I, II & III, Madras. IAC, Madurai
3. Commissioner of Income-tax (Appeals)-III, Madras	Company Circle-III, Madras City Circle-V, Madras. Film Circle, Madras City Circle-VI, Madras Special Investigation Circle-I, II & III, Madras. Tambaram Circle Kancheepuram Circle Vellore Circle Villupuram Circle Pondicherry Circle Cuddalore Circle Kumbakonam Circle Nagapattinam Circle Tanjore Circle Erstwhile Mundi Circle I & II, Madras Special Investigation Circle A & B Erstwhile	IAC, Range-IV, Madras. IAC, Range-VIII, Madras. IAC, Range-VII, Madras. IAC, Range-II, Madras. IAC, Range-VII, Madras. IAC, Range-VI, Madras.
4. Commissioner of Income-tax (Appeals)-V, Madras.	Company Circle-I, Madras Foreign Section, Madras Non-resident Circle, Madras IAC (Assessment) Range-I, Madras Company Circle-IV, Madras.	IAC, Company Range, Madras. IAC, Company Range, Madras. IAC, Company Range, Madras. IAC, Range-VIII, Madras.

1	2	3
	Tiruchirapalli Circle (Erstwhile Circle) City Circle-I, Trichy City Circle-II, Trichy Company Circle, Trichy Karur Circle Pudukottai Circle	IAC, Trichy
	Tuticorin Circle Virudhunagar Circle Tirunelveli Circle Nagercoil Circle	IAC, Tirunelveli.
5. Commissioner of Income-tax (Appeals)-VI, Madras.	City Circle-IV, Madras City Circle-VII, Madras Company Circle-II, Madras. IAC (Assessment) Range-II, Madras.	IAC, Range-IX, Madras. IAC, Range-IV, Madras. IAC, Range-I, Madras. --
6. Commissioner of Income-tax (Appeals), Madurai.	Inspecting Asst. Commi- ssioner (Asst.-I), Madurai Inspecting Asst. Commi- ssioner (Asst.-II), Madurai. All Central Circles in Madurai Special Investigation Circle, Madurai. Special Circle (New w.e.f. 2.12.1974) Madurai. Special Circle, Madurai (Erstwhile Circle, EPT cases) Additional Spl. Circle, Madurai. Special Survey Circle, Madurai	-- -- IAC, Central Range-I, Madras. IAC, Range-II, Madras. IAC, Madurai. -- IAC, Madurai.
7. Commissioner of Income-tax (Appeal) Coimbatore.	City Circle-I, Coimbatore Comp. Circle-III, Coimbatore Coimbatore Circle (CBE Erstwhile Circle) Circle-I, Coimbatore (Erstwhile Circle) Salary Circle, Coimbatore Ottacamund Circle	IAC Range-I, Coimbatore.

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1	2	3
	City circle-II, Coimbatore Company Circle-I, II & IV Coimbatore. Pollachi Circle Tiruppur Circle Circle-II, Coimbatore (erstwhile circle)	IAC Range-II Coimbatore.
	City Circle-III, Coimbatore Company circle-V, Coimbatore Special Circle, Coimbatore Special Survey Circle, Coimbatore. Erode Circle.	IAC Range-II Madras.
	Special Investigation Circle, Coimbatore	IAC, Range-II Madras.
	All Central Circle., Coimbatore	IAC Central Range-III, Madras.
	IAC (Asst.) Range-I & II, Coimbatore.	--
	Circle-I, Salem Circle-II, Salem Company Circle, Salem Salem Circle (erstwhile Circle) Krishnagiri Circle.	IAC Salem

Whereas an Income Tax Circle, 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 Circle, Ward or District or Range or part thereof and pendency immediately before the date of this Notification before the Commissioner of Income Tax of the charge from whom the Income Tax Circle, Ward or District 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 Income Tax (Appeals) of the charge to whom the said circle, Ward or District or Range or part thereof is transferred.

This Notification shall take effect from 1.1.1987.

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

(UNDER SECRETARY)
CENTRAL BOARD OF DIRECT TAXES
NEW DELHI

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Copy to:-

1. The ^{Chief} Commissioner of Income Tax, ^{Tamil Nadu, Madras,} ~~Gujarat-I, Ahmedabad.~~
2. The Registrar, Income Tax Appellate Tribunal Bombay
3. A.D.I. (RC&P) Bulletin, New Delhi.
4. Ad.VI./ESD. Sections.
5. ITCC Section.
6. The Joint Secretary & Legal Adviser, Ministry of Law,
Shashtri Bhavan, New Delhi.

(A.K. GARG)

UNDER SECRETARY
CENTRAL BOARD OF DIRECT TAXES.