

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

Government of India
Central Board of Direct Taxes

New Delhi, the 29th December, 1986.

NOTIFICATION
(INCOME TAX)

No. 708/ : (F.No.261/19/86-ITJ): In exercise of the powers conferred by sub-section (1) of section 121A of the Income-tax Act, 1961 (43 of 1961) section 9A of the Wealth-tax Act, 1957 (27 of 1957); section 8 of the Gift-tax Act, 1958 (18 of 1958), and in supersession of all previous notifications in this regard, 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 or Hotel Receipt Tax or Wealth-tax and Gift-tax in the Income-tax Wards, Circles, Districts and Ranges specified in the corresponding entries in column (2) and (3) thereof as 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 (43 of 1961); in sub-section (1) of section 11 of the Companies (Profits) Sur-tax Act, 1964 (7 of 1964); in sub-section (1) of section 15 of the Interest Tax Act, 1974 (45 of 1974); in sub-section (2) of section 12 of Compulsory Deposit Scheme (I.T. Payers) Act, 1974 (38 of 1974); in sub-section (1) of section 18 of Hotel Receipts Tax Act, 1980 (54 of 1980); in clauses (a) to (d) of sub-section (1A) of section 23 of Wealth-tax Act, 1957 (27 of 1957); in clauses (a) to (d) of sub-section (1A) of section 22 of the Gift-tax Act, 1958 (18 of 1958) and also in respect of such persons or clauses 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 Income-tax Act, 1961, clause (e) of sub-section (1A) of section 23 of the Wealth-tax Act, 1957, and clause (e) of sub-section (1A) of section 22 of the Gift-tax Act, 1958.

SCHEDULE

Charges with Headquarters	Income-tax Wards & Circles Inspecting Assistant Commissioner (Assessment)	Range of IAC/I.T.
1	2	3
1. Commissioner of Income-tax (Appeals)-I, Bangalore.	1. Company Circle-I & III, Bangalore. 2. Company Circle-VIII, Bangalore. 3. IAC, Range-VI (Assessment), Bangalore.	IAC, Range-V, Bangalore. IAC, Range-VI, Bangalore.

1	2	3
	4. IAC, Assessment-I, Bangalore.	IAC, Assessment-I, Bangalore.
	5. IAC (C), Assessment, Bangalore.	IAC (C) (Asst.), Bangalore.
	6. Central Circles-I, II & III, Bangalore.	IAC (C), Bangalore.
	7. Salary Circle, Bangalore	IAC, Bangalore - III, Bangalore.
	8. Trust Circle, Bangalore	"
	9. Film Circle, Bangalore.	"
	10. Mysore Circle, Mysore.	IAC, Mysore Range.
2. Commissioner of Income-tax (Appeals)-II, Bangalore.	1. IAC, Assessment-II, Bangalore.	IAC, Assessment-II, Bangalore.
	2. IAC, Range-V (Assessment), Bangalore	IAC, Range-V, Bangalore.
	3. Company Circle-II & IV, Bangalore.	"
	4. Foreign Section, Bangalore.	IAC, Range-VI, Bangalore.
	5. Madan Circle, Madan	IAC, Mysore Range.
	6. Mandya Circle, Mandya	"
	7. Chitlog Circle, Chitlog	"
	8. Tumkur Circle, Tumkur	"
	9. Chickmagalur Circle, Chickmagalur.	IAC, Bangalore Range.
	10. Bangalore Circle, Bangalore.	"
	11. Dargi Circle, Dargi	"
	12. Central Circle-IV & V, Bangalore.	IAC (C), Bangalore.
	13. Circle-II, Bangalore	IAC, Range-II, Bangalore.
	14. Polar Circle, Polar	"
	15. Gadag Circle, Gadag	IAC, Marwar Range.
	16. Chichur Circle, Chichur	IAC, Belgaum Range.
	17. cum I.T. Circle, Bangalore (I.T./I/GT cases)	IAC, Range-IV, Bangalore.
3. Commissioner of Income-tax (Appeals)-III, Bangalore.	1. IAC (Inv), Bangalore	IAC (Inv), Bangalore.
	2. Company Circle-V & VI, Bangalore.	IAC, Range-VI, Bangalore.
	3. Survey Circles, Bangalore.	"
	4. Investigation Circles	IAC (Investigation), Bangalore.
	5. Circle-IV, Bangalore.	IAC, Range-IV, Bangalore.
	6. Circle-I, Bangalore.	IAC, Range-I, Bangalore.
	7. Circle-III, Bangalore	IAC, Range-III, Bangalore.

1	2	3
	8. Hospet Circle, Hospet	IAC, Dharwar Range.
	9. Bellary Circle, Bellary	"
	10. Davanagere Circle, Davanagere	"
	11. Chitradurga Circle, Chitradurga	"
	12. Gulbarga Circle, Gulbarga	IAC, Belgaum Range.
	13. Coorg Circle, Mercara	IAC, Bangalore Range.
4. Commissioner of Income-tax (Appeals), Belgaum.	1. IAC, Assessment, Belgaum.	IAC, Asst., Belgaum.
	2. Belgaum Circle, Belgaum.	IAC, Belgaum Range, Belgaum.
	3. Bijapur Circle, Bijapur	"
	4. Bagalkot Circle, Bagalkot	"
	5. Hubli Circle, Hubli	IAC, Dharwar Range, Hubli.
	6. Dharwar Circle, Dharwar	"
	7. Karwar Circle, Karwar	IAC, Goa Range, Panaji.
	8. Panaji Circle, Panaji	"
	9. Margao Circle, Margao	"

Note : In exercise of the power conferred by sub-section (2A) of Section 4 of the Estate Duty Act, 1953 (34 of 1953), the Central Government has appointed the Commissioner of Income-tax (Appeals-III), Bangalore as Appellate Controller of Estate Duty, Bangalore with effect from 3.1.1983 (vide Notification No. 58/82-ED-F.No. 307/11/82-ED dated 28.12.82). As per notification No. 59/82-F.No. 307/11/82-ED dated 20.12.82 issued by Central Board of Direct Taxes, New Delhi, the Appellate Controller of Estate Duty, Bangalore will have jurisdiction over Estate Duty appeals against orders passed by all Assistant Controllers of Estate Duty, within the jurisdiction of the Controller of Estate Duty, Bangalore with effect from 3.1.1983.

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 the assessments made in the Income-tax Circle, Ward or District or part thereof and pending immediately before the date of this notification before the Commissioner of Income-tax (Appeals) of the charge from which the Income-tax Circle, Ward or 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 (appeals) of the charge to which the said Circles, wards or districts or part thereof is transferred.

3. This notification shall take effect from 1.12.86.

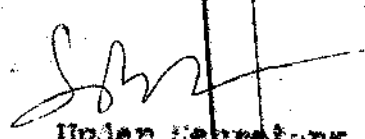

Under Secretary
Central Board of Direct Taxes

To

The Manager,
Government of India Press,
Nayauri, New Delhi.

Copy to :

1. The Commissioner of Income-tax, Karnataka-I, Bangalore.
2. The Registrar, Income-tax Appellate Tribunal, Bombay.
3. ADI (AS & P), Bulletin Section, New Delhi.
4. DL/AL-VI Sections.
5. The Joint Secretary & Legal Adviser, Ministry of Law, Shastri Bhavan, New Delhi.
6. ITO Section.


Under Secretary
Central Board of Direct Taxes