

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: 3/2/87

NOTIFICATION
INCOME TAX

No. 7116/87 (F.No.261/1/87-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 hereby directs that the Commissioners of Income-tax (Appeals) of the Charges specified in Col.(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 Col.(2) and (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(1) of Section 11 of Companies(Profits) Sur-tax Act, 1964 (7 of 1964) and 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.

SCHEDULE

Charge with	Income-tax Wards and Circles.	Range of the IAO of Income-tax
1	2	3
CIT(Appeals), PATNA	All Wards and Circles including S.D. Circles within the jurisdiction of CIT, Patna and I.T. Circle, Gaya.	All Ranges within the jurisdiction of CIT Patna
CIT(Appeals), RANCHI	All Wards and Circles (excluding I.T.Circle, Gaya) within the Jurisdiction of CIT, Ranchi.	All Ranges within the jurisdiction of CIT, Ranchi.

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 shall be heard by the Commissioner of Income-tax (Appeals) of the Charge to which the same has been transferred.

and pending immediately before the date of this Notification before the CIT(Appeals) of the Charge from whom the said Income-tax Ward, Circle, District or part thereof is transferred shall, from the date this Notification takes effect, be transferred to and dealt with by the CIT(Appeals) of the Charge to whom the said Circle, Ward or District or part thereof is transferred.

2. This notification shall take effect from 1.2.87.

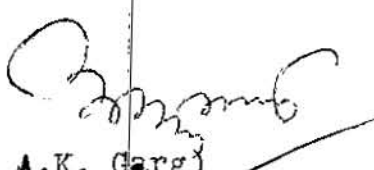
sd/-
(A.K. Garg)
Under Secretary
Central Board of Direct Taxes

To

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

Copy to:-

1. The Commissioner of Income-tax, ^{Ranchi} ~~(A) Guwahati~~ / Commissioner of Income-tax, Patna.
2. The Registrar, Income-tax Appellate Tribunal, Bombay.
3. ADI(RS&P) Bulletin, New Delhi.
4. Ad.VV/D.D. Sections.
5. ITCC Section.
6. The Joint Secretary and Legal Advisor, Ministry of Law, Shastri Bhavan, New Delhi.


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