

TO BE PUBLISHED IN PART II SECTION 3(11) OF THE GAZETTE
OF INDIA
GOVERNMENT OF INDIA
CENTRAL BOARD OF DIRECT TAXES

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New Delhi, the 7th May, 1987

NOTIFICATION
(INCOME-TAX)

No. 7272 (F.No.261/11/87-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 Board's previous notifications issued earlier in respect of Commissioner of Income-tax (Appeals) Patiala, Commissioner of Income-tax, (Appeals), Chandigarh, Commissioner of Income-tax (Appeals), Ludhiana, Commissioner of Income-tax (Appeals), Jalandhar, Commissioner of Income-tax (Appeals), Amritsar and Commissioner of Income-tax (Appeals), Jaamu, the Central Board of Direct Taxes hereby directs that the Commissioners of Income-tax, (Appeals) of the charges specified in Col. No. (2) 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. (3) and Col. (4) thereof as are aggrieved by any of the orders mentioned in clauses (a) to (h) of sub-section (1) of Section 15 of the Interest 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

S.No.	Charge with Headquarters	Income-tax Wards/ Distt./Circles.	Range of IAC
1	2	3	4
1.	Commissioner of Income-tax (Appeals), Patiala.	1. All Wards/Circles/ Distt. located at Ludhiana, Patiala, Khanna, Barnala, Sangrur, Hoshiarpur, and Malerkotla including Estate-Duty Circles located at Patiala and Ludhiana within the jurisdiction of CIT, Patiala.	1. IAC, Range, Patiala. 2. IACs, Range-I, II and III, Ludhiana. 3. IAC (Asstt.) Patiala and 4. IAC (Asstt.) Ludhiana.
2.		2. Central Circle, Patiala within the jurisdiction of CIT (Central), Ludhiana.	5. IAC (Central), Range-I & II, Ludhiana.

2. Commissioner of
Income-tax,
(Appeals),
Chandigarh.

1. All Wards/Circles/
Distt. located at
Chandigarh, Simla,
Solon, Palampur,
Mandi within the
jurisdiction of CIT,
Patiala including
Estate Duty Circle,
at Chandigarh.

2. Central Circles at
Chandigarh and Karnal
within the jurisdic-
tion of CIT(Central)
Ludhiana.

3. Investigation Cir-
cles, Gurgaon,
Karnal & Survey
Circles at Chandi-
garh, Gurgaon, Hissar,
Rehtak & Yamunanagar
within the jurisdic-
tion of CIT, Haryana,
Rehtak & CIT, Patiala.

4. All Wards/Distt./
Circles, including
Estate Duty Circles
within the jurisdic-
tion of CIT, Rehtak
(Haryana).

3. Commissioner of
Income-tax,
(Appeals),
Ludhiana.

1. All Wards/Circles/
Distt. located at
Kapurthala, Hoshi-
arpur, Moga, Abohar,
Mansa, Faridkot,
Phagwara, Ferozepur,
Muktsar and Bhatinda
within the jurisdic-
tion of CIT, Jalandhar.

2. All Wards/Circles/
Distt. located at
Ludhiana within the
jurisdiction of CIT
(Central), Ludhiana.

4. Commissioner of
Income-tax,
(Appeals),
Jalandhar.

1. All Wards/Circles/
Distt. located at
Jalandhar, including
Estate Duty circles
within the jurisdic-
tion of CIT,
Jalandhar.

1. IAC, Chandigarh.

2. IAC(Asstt.),
Chandigarh.

1. IAC(Central-I &
II), Ludhiana.

1. All Ranges
within the
jurisdiction of
CIT, Haryana,
Rehtak.

1. All Ranges with-
in the jurisdic-
tion of CIT,
Jalandhar vis-a-
vis stations
mentioned in
Col. 3.

2. IAC(Central)
Range-I & II,
Ludhiana.

1. IAC, Ranges-I &
II, Jalandhar.

2. IAC(Asstt.),
Jalandhar, Range-
I & II, Jalandhar.

3. IAC(Central),
Muktsar.

1	2	3	4
	2. All Wards/Circles/ Distt. located at Jalandhar within the jurisdiction of CIT(Central), Ludhiana.		3. IAC(Central), Amritsar.
5. Commissioner of Income-tax, (Appeals), Amritsar.	1. All Wards/Circles/ Distt. located at Amritsar, Batala, Gurdaspur and Taran- Taran, including Estate Duty Circles, within the jurisdic- tion of CIT, Amritsar.		1. All IACs Ranges, within the ju- risdiction of CIT, Amritsar with regard to the stations in Col.3. 2. IAC(Asstt.), Amritsar.
	2. All Wards/Circles/ Distt. located at Amritsar within the jurisdiction of CIT, (Central), Ludhiana.		3. IAC(Central), Amritsar.
6. Commissioner of Income-tax, (Appeals), Jammu.	1. All Wards/Circles/ Distt. located at Jammu, Udhampur, Pathankot and Srin- agar within the jurisdiction of CIT, Amritsar.		1. IACs Ranges within the ju- risdiction of CIT, Amritsar in respect of sta- tions in Col.3.
	2. Central Circle, Sri- nagar, within the jurisdiction of CIT (Central), Ludhiana.		2. IAC(Central), Amritsar.

Whereas the 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 that Income-tax Circle, Ward or Distt. or part thereof and pending immediately before the date of this Notification before the Commissioner of Income-tax(Appeals) of the charges from

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when that Income-tax Circles, 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 whom the said circle, ward or district or part thereof is transferred.

This notification shall take effect from 15-4-1987.

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(K.P. GANGULI)

OSD(J)

Central Board of Direct Taxes

To

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

Copy to :

1. The Commissioner of Income-tax, Patiala.
2. The Registrar, Income-tax Appellate Tribunal, Bombay.
3. ADI(R&F) Bulletin, New Delhi.
4. Ad.VI/ED Sections.
5. IICC Section.
6. The Joint Secretary and Legal Adviser, Ministry of Law, Shashtri Bhavan, New Delhi.

K.P. Ganguli
(K.P. GANGULI)

OSD(J)

Central Board of Direct Taxes