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 THE 28.12.83

NOTIFICATION
INCOME-TAX

No. 5554 : 187/12/83- IT(AI)(.): Whereas in exercise of the powers conferred by sub-section (1) of Section 121 of the Income-tax Act, 1961(43 of 1961), the Central Board of Direct Taxes, have conferred on Commissioner of Income-tax(Investigation) Madras, jurisdiction concurrent, with those of the Commissioners of Income-tax, Tamil Nadu-I, Tamil Nadu-II, Tamil Nadu-III, Tamil Nadu-IV, Tamil Nadu-V, Madurai and Coimbatore, the Central Board of Direct Taxes in exercise of the powers conferred by sub-section (2) of Section 121, hereby directs that the Commissioner of Income-tax specified in Column(1) of the Schedule hereto annexed with headquarters specified in column (2) thereof shall alone perform functions in respect of such cases or classes of cases as are referred to in column(3) of the said schedule and the Commissioners of Income-tax, Tamil Nadu-I, Tamil Nadu-II, Tamil Nadu-III, Tamil Nadu-IV, Tamil Nadu-V, Madurai and Coimbatore shall not exercise functions over the cases or classes of cases as are referred to in column (3) of the said schedule.

SCHEDULE.

COMMISSIONER OF INCOME TAX	HEADQUARTERS.	JURISDICTION	
1.	2.	3.	
(Investigation) Madras.	Madras.	A.	General power of Survey in respect of areas comprised in the jurisdiction of Commissioners of Income tax, Tamil Nadu-I, Tamil Nadu-II, Tamil Nadu-III, Tamil Nadu-IV, Tamil Nadu-V, Madurai and Coimbatore.
		B.	All cases not hitherto assessed as on 1.4.83 falling in the territorial jurisdiction of following circles:
		(i)	Spl. Survey Circles(1st ITO, 2nd ITO, 3rd ITO, 4th ITO, 5th ITO), Madras.
		(ii)	Spl. Survey Circles(1st ITO, 2nd ITO), Coimbatore.
		(iii)	SPL. SURVEY Circle (1st ITO, 2nd ITO), Madurai.

Provided that the Commissioner of Income tax(Investigation) Madras would cease to have jurisdiction over cases of survey circles on the 1st May following a Financial Year where at-least one assessment has been completed during the preceding financial year. In respect of all such cases jurisdiction would stand vested in the terri-

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1.	2.	3.
		torial CommissionerX of Income-tax, Tamil Nadu-I, Tamil Nadu-II, Tamil Nadu-III, Tamil Nadu-IV, Tamil Nadu-V, Madurai and Coimbatore as the case may be.
	D.	1. Spl.Investigation Cir.I(1),Madras.
		2. Spl.Investigation Cir.I(2),Madras.
		3. Spl.Investigation Cir.II(1),Madras.
		4. Spl.Investigation Cir.II(2),Madras.
		5. Spl. Investigation Cir.III, Madras.
		6. Spl.Investigation Circle,Coimbatore.
	E.	Any circle created by the Commissioner of Income-tax(Inv.) Madras in respect of areas/cases covered by the Circles mentioned in B and C and cases falling in areas comprised in his jurisdiction by virtue of Board's notification No. 4534 (F.No.187/36/81-I.T.AI, dated 23.3.82.

This notification shall come into force from 1.1.1984.

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Sd/-
(P. SAXENA)
SECRETARY: CENTRAL BOARD OF DIRECT TAXES.

To
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Atma Ram
(ATMA RAM)
SECTION OFFICER.