

GOVERNMENT OF INDIA
CENTRAL BOARD OF DIRECT TAXES
NEW DELHI: DATED THE

9 June, 1984.

NOTIFICATION
(INCOME-TAX)

No. 5259 (F.No.187/14/84-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, 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, 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.	<p>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, subject to such power being exercised within the limits of Madras City</p> <p>B. All cases not hitherto assessed as on 1.4.83 falling in the territorial jurisdiction of following circles.</p> <p>(i) Spl. Survey Circles (1st ITO, 2nd ITO, 3rd ITO, 4th ITO, 5th ITO), Madras.</p> <p>(ii) Spl. Survey Circles (1st ITO, 2nd ITO), Coimbatore.</p> <p>(iii) Spl. Survey Circles (1st ITO, 2nd ITO), Madurai.</p>

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 atleast one assessment has been completed during the preceding financial year.

1.	2.	3.
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In respect of all such cases jurisdiction would stand vested in the territorial Commissioners 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.

C. However the jurisdiction in respect of all returns filed for the first time on or after 15th June, 1984 and where no assessment has been made and/or where notices under section 139(2)/148 have not been issued will cease to lie with the C.I.T. (Inv.) mentioned in Col.1.

- 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 Cir., Coimbatore.

This notification shall come into force from 15.6.1984

(R. K. TEWARI)
UNDER SECY. CENTRAL BOARD OF DIRECT TAXES

To
The Manager,
Government of India Press, Ring Road, Mayapuri Ind. Area,
(Near Rajouri Garden), New Delhi.

Copy to:-

1. All Commissioners of Income-tax.
2. All Directors of Ins. including DOMS.
3. All Officers & Sections of I.T. Wing of C.B.D.T., New Delhi.
4. C&AG of India (20 copies).
5. Bulletin Section of Dte. of Ins. (RS&PR), New Delhi (5 copies).
6. Director of Training, IRS, National Academy of Direct Taxes, Staff College, Nagpur (5 copies).
7. Shri P.K. Kartha, Jt. Secy., Ministry of Law, Justice and Company Affairs (Department of Legal Affairs), New Delhi.
8. The Chief Controller of Accounts, C.B.D.T., New Delhi.

(ATMA RAM)
SECTION OFFICER
I.T. (AI) SECTION