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Government of India
Central Board of Direct Taxes

New Delhi dated the 14.1.1982

NOTIFICATION
(Income-tax)

4414

No.[illegible](F.No.261/15/81-ITJ): In exercise of the powers conferred by sub-section (1) of Section 122 of the Income Tax Act, 1961 (43 of 1961) and in supercession of the previous notification No.4252(F.No.261/15/81-ITJ dated 30.9.1981 in this regard the Central Board of Direct Taxes hereby directs that the Appellate Assistant Commissioners of Income-tax of the Ranges specified in column 2 of the Schedule below shall perform their functions in respect of all persons and incomes assessed to Income-tax in the Income Tax Circles, Wards or Districts specified in the corresponding entry in column 3 thereof excluding all persons and incomes assessed to income tax over which the jurisdiction rests in Commissioner of Income Tax (Appeals).

SCHEDULE

Sl.No.	Ranges	Income Tax Circles/Wards/Districts
1.	Allahabad Range Allahabad	i) Allahabad Circle excluding E-Ward but including Estate Duty Circle Allahabad
		ii) A and D Ward, Special Investigation Circle, Allahabad.
		iii) Fatehpur
2.	Varanasi Range A Varanasi	i) Special Investigation Circle, A&B Ward, Varanasi.
		ii) A, B, C and D Wards, Varanasi Circle, Varanasi.
		iii) Central Circle, Varanasi.
3.	Varanasi Range B Varanasi	i) E, F and G Wards, Varanasi Circle, Varanasi.
		ii) Bhadohi
		iii) A&D Ward, Mirzapur
		iv) Robertsganj
		v) Ghazipur
		vi) Jaunpur

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4.	Gorakhpur Range	i) Gorakhpur ii) Central Circle, Gorakhpur iii) Deoria iv) Basti v) Azamgarh vi) Maunath Bhanjan vii) Ballia
5.	Faizabad Range	i) Faizabad, A & B Wards ii) Gonda iii) Bahraich iv) Sultanpur v) Pratapgarh vi) Central Circle I & II Allahabad vii) E-Ward of Allahabad Circle, Allahabad

2. Where an Income-tax Circles, Ward and District or part thereof stands transferred by this Notification from one Range to another Range, appeals arising out of assessments made in that Income-tax Circle, Ward or District or part thereof and pending immediately before the date of this Notification before the Appellate Assistant Commissioner of Income-tax from whom that Income tax Circle, Ward or District or part thereof is transferred shall from the date of this Notification shall take effect be transferred to and dealt with by the Appellate Assistant Commissioner of Income-tax of the range to whom the said Circles, Ward or District or part thereof is transferred.

3. Where all Circles, Wards or Districts having headquarters at a particular place have been assigned to an Appellate Assistant Commissioner he will have jurisdiction in respect of Circles, Wards and Districts at these headquarters since abolished also.

4. This Notification shall take effect from 15.1.1982.

(AJAI SINGH)
Under Secretary
Central Board of Direct Taxes

Copy forwarded to:
1. The Manager, Govt. of India, Press, Mayapuri, New Delhi.
2. The Commissioner of Income-tax, Allahabad.
3. The Registrar, ITAT, Bombay
4. Ad.I(R&SP) Bulletin, New Delhi.
5. AdVI(Section/ED Section.

(AJAI SINGH)
Under Secretary
Central Board of Direct Taxes

This notification shall take effect from 1.2.1982.

(AJAI SINGH)
Under Secretary
Central Board of Direct Taxes

Copy to:

1. The Commissioner of Income-tax, Delhi-I, New Delhi.
2. The Manager, Govt. of India Press, Mayapuri, New Delhi.
3. ADI(RS&P), Bulletin, New Delhi.
4. The Registrar, Income-tax Appellate Tribunal, Bombay.
5. Ed Section/Ad.VI Section.

(AJAI SINGH)
Under Secretary
Central Board of Direct Taxes