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GOVERNMENT OF INDIA  
CENTRAL BOARD OF DIRECT TAXES  
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NEW DELHI, THE 16TH JULY, 1979

NOTIFICATION  
Income-tax

No. 2938 (F.No. 261/2/79-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 its Notification No. 2382 (F.No. 261/8/78-ITJ) dated 7-7-1978 as amended from time to time the Central Board of Direct Taxes, hereby directs that the Commissioners of Income-tax (Appeals) of the Charges specified in column (1) of the Schedule below, shall perform their functions in respect of such persons assessed to income-tax or surtax or interest-tax in the Income-tax Wards, Circles, Districts and Ranges specified in the corresponding entries in columns (2) and column (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 II of Companies (Profits) Surtax Act, 1964 (7 of 1964), and in 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 (i) of Sub-section (2) of Section 246 of the Income-tax Act, 1961.


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Charges with Headquarters	Income-tax Wards and Circles	Ranges of Inspector Assistant Commissioners of Income-tax.
1.	2.	3.
Commissioner of Income-tax (Appeals)-I Calcutta.	<ol style="list-style-type: none"> <li>1. Companies Dist. I (A to G Wards)</li> <li>2. Foreign Section</li> <li>3. Special Circle-I</li> </ol>	1. Special Range-I
Commissioner of Income-tax (Appeals)-II, Calcutta.	<ol style="list-style-type: none"> <li>1. Companies Dist. III (A to G Wards)</li> <li>2. Special Circle-II</li> <li>3. Companies Dist. VI</li> <li>4. Co-operative Housing Circle.</li> </ol>	<ol style="list-style-type: none"> <li>1. Special Range-II</li> <li>2. Special Assessment Range-I</li> <li>3. I.A.C., Range-II</li> </ol>
Commissioner of Income-tax (Appeals)-III, Calcutta.	<ol style="list-style-type: none"> <li>1. District-VI</li> <li>2. District-VII</li> <li>3. Jalpaiguri.</li> <li>4. Cooch Behar.</li> <li>5. Darjeeling.</li> <li>6. Special Circle Siliguri.</li> <li>7. West Dinajpur Malda.</li> <li>8. Siliguri.</li> <li>9. Murshidabad.</li> <li>10. Nadia.</li> <li>11. Special Survey Circle-VIII.</li> <li>12. Companies Dist. IV (other than A to 1-wards).</li> </ol>	
Commissioner of Income-tax (Appeals)-IV, Calcutta.	<ol style="list-style-type: none"> <li>1. Companies Dist. IV (A to I-wards)</li> <li>2. Special Circle-VII</li> <li>3. Special Circle-III</li> </ol>	1. Special Range-III
Commissioner of Income-tax (Appeals)-V, Calcutta.	<ol style="list-style-type: none"> <li>1. Companies Dist. II (A to G-wards)</li> <li>2. Special Circle-IV.</li> <li>3. Estate Duty Circle.</li> </ol>	1. Special Range-IV.
Commissioner of Income-tax (Appeals)-VI, Calcutta.	<ol style="list-style-type: none"> <li>1. Companies Dist. I (other than A to G-wards).</li> <li>2. Foreign Companies Circle-I</li> <li>3. Foreign Companies Circle-II.</li> <li>4. Special Investigation Circle-I.</li> <li>5. Special Investigation Circle-II</li> <li>6. Special Circle-V.</li> </ol>	<ol style="list-style-type: none"> <li>1. Foreign Companies Range-I.</li> <li>2. Foreign Companies Range-II.</li> <li>3. Special Investigation Range-II</li> <li>4. Special Range-V</li> </ol>

1.	2.	3.
Commissioner of Income-tax (Appeals)-VII, Calcutta.	<ol style="list-style-type: none"> <li>1. Companies Dist.V.</li> <li>2. Co-operative Society Circle.</li> <li>3. Jute Circle.</li> <li>4. Special Circle-VIII.</li> </ol>	<ol style="list-style-type: none"> <li>1. Special Range-VIII.</li> </ol>
Commissioner of Income-tax (Appeals)-VIII, Calcutta.	<ol style="list-style-type: none"> <li>1. District-V(1)</li> <li>2. District-V(2)</li> <li>3. Special Circle-III</li> <li>4. District-V(2)</li> <li>5. District-I(1)</li> <li>6. District-1(2)</li> <li>7. District-III(2).</li> <li>8. District-Howrah.</li> <li>9. Special Circle-IV.</li> <li>10. District-Howrah.</li> <li>11. Special Circle-V.</li> <li>12. District-Howrah.</li> <li>13. District-11(1)</li> <li>14. District-III(3).</li> <li>15. Special Survey Circle-III.</li> <li>16. Special Survey Circle-IV.</li> <li>17. Special Survey Circle-IX.</li> <li>18. Special Circle-VI.</li> <li>19. Special Circle-VII.</li> <li>20. Special Investigation Circle-III.</li> </ol>	<ol style="list-style-type: none"> <li>1. Special Range-VI.</li> <li>2. Special Range-VII.</li> </ol>
Commissioner of Income-tax (Appeals)-IX, Calcutta.	<ol style="list-style-type: none"> <li>1. District-IV(1).</li> <li>2. District-IV(2).</li> <li>3. District-IV(3)</li> <li>4. District-III(1).</li> <li>5. District-IIIa.</li> <li>6. District-VA.</li> <li>7. Trust Circle.</li> <li>8. Railways Miscellaneous &amp; Salary Circle.</li> <li>9. Central Salaries Circle</li> <li>10. Refund Circle.</li> <li>11. Chartered Accountant Circle.</li> <li>12. Insurance Agents Circle.</li> <li>13. Companies Dist.II (other than A to G-wards).</li> </ol>	
Commissioner of Income-tax (Appeals)-X, Calcutta.	<ol style="list-style-type: none"> <li>1. Cinema Circle.</li> <li>2. District-VIII(Hundi Circle; Special Circle-I, Hundi Circle, Special Circle-II)</li> <li>3. District-II(2).</li> <li>4. Project Circle</li> <li>5. Project Circle-I.</li> <li>6. Project Circle-II.</li> <li>7. Asansol.</li> <li>8. Burdwan.</li> <li>9. Birbhum.</li> <li>10. Bankura.</li> <li>11. ...</li> <li>12. ...</li> </ol>	


1.	2.	3.
Commissioner of Income-tax (Appeals)-X, Calcutta.	11. Purulia. 12. District 24-Parganas. 13. Midnapur. 14. Hooghly. 15. Special Survey Circle-II 16. Special Survey Circle-VII. 17. Companies Dist. III (other than A to G Wards).	
Commissioner (Appeals) Central-1, Calcutta.	I.T. Central Circles, Cal. I/II/III/IV/V/VI/VII/ VIII/IX/XVII/XXVIII/ XXIX/XXX & Cuttack XXXI, XXXII, XXXIII.	1. Range-I (Central) Calcutta. 2. Range-II (Central) Calcutta. 3. Range-V (Central) Calcutta.
Commissioner (Appeals) Central-II, Calcutta.	I.T. Central Circles, Cal. X/XI/XII/XIII/XV/ XVI/XVII/XVIII/XIX/ XX/XXI/XXII/XXIII/ XXIV/XXV/IV/XIV/XXVI.	1. Range-III (Central) Calcutta. 2. Range-IV (Central) Calcutta. 3. Range-VI (Central) Calcutta.

This Notification shall take effect from 20.7.79.

  
(S.K. BHATNAGAR)  
UNDER SECRETARY  
CENTRAL BOARD OF DIRECT TAXES

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(S.K. Bhatnagar)  
Under Secretary  
Central Board of Direct Taxes.