

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: 10.12.1979.

NOTIFICATION
INCOME TAX

No. 3090 (F.No.261/6/79-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 partial modification of notification No.2897 (F.No.261/6/79-ITJ) dated 26.6.79 the Central Board of Direct Taxes, hereby directs that the Commissioner 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, Madras, Circle Districts and Ranges specified in the corresponding entries in column(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 Interesttax Act, 1974(45 of 1974) and also in respect of such persons or clauses 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

Commissioner (Appeals) Charges with Head Quarters	Income-tax Circles Wards or Districts	Ranges of Inspecting Assistant Commissioner of Income-tax
1	2	3
Commissioner (Appeals)-IV Madras	<ol style="list-style-type: none"> 1. Central Circles I to XVII, Madras 2. Special Investigation Circles A & B, Madras 3. Special Investigation Circle-I, Madras 4. Special Investigation Circle-II, Madras 5. All Central Circles at Coimbatore 6. Special Investigation Circle, Coimbatore 	
Commissioner (Appeals) Madurai.	<ol style="list-style-type: none"> 1. Tiruchirapally Circle 2. City Circle-I, Tiruchirapalli (all sections) 3. City Circle II, Tiruchirapalli (all sections) 4. Companies Circle, Tiruchirapalli 5. Karur Circles (all sections) 6. Pudukottai Circle (all sections) 7. Companies Circle, Madurai 	Tiruchirapalli Range

1	2	3
Commissioner (Appeals) Madurai	8. Madurai Circle 9. Special Circle, Madurai (new Circle formed w. e. f. 2.12.74) 10. Special Survey Circle, Madurai 11. Special Circle, Madurai (Erstwhile Circle dealing with EPT cases) 12. Dindigul Circle (all Sections) 13. Karaikudi Circle (all sections) 14. Ramanthapuram Circle 15. Tirunelveli Circle 16. Nagercoil Circle 17. Tuticorin Circle 18. Virudhunagar Circle 19. All Central Circles at Madurai.	Inspecting Assistant Commissioner of Income- tax (Assessment) Madurai.


This notification will take effect from 1.12.1979.

Whereas an Income-tax Circle, Ward or District or part thereof stands transferred by this notification from one charge to another charge, 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 Commissioner of Income-tax of the charge from whom the Income-tax Circle Ward or district or part thereof is transferred shall, from the date of this notification takes effect, be transferred to and dealt with by the Commissioner of Income-tax of the charge to whom the said circle, ward or district or part thereof is transferred.


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

Copy to:

1. The Commissioner of Income-tax, Tamil Nadu-I, Madras- 20 copies
2. The Registrar, Income-tax Appellate Tribunal, Bombay.
3. The A.D.I. (R.S. & P) (Bulletin) New Delhi - 5 copies
4. Ad-VI Section/E.D. Section.


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