

TO BE PUBLISHED IN PART II OF SECTION 3(ii) OF THE GAZETTE OF INDIA.

GOVERNMENT OF INDIA.
CENTRAL BOARD OF DIRECT TAXES.

NEW DELHI, THE 18th 1978.

No. 2415 (F.No. 261/6/1978) In exercise of the powers conferred by Sub-Section (1A) of Section 121 of the Income-tax Act, 1961 (43 of 1961) and of all other powers enabling it in this behalf, the Central Board of Direct Taxes hereby directs that the Commissioner of Income-tax (Appeals) of the charge specified in column 1 of the schedule below shall perform his functions in respect of all the appeals arising out of the orders under sections as mentioned in column 4 of the schedule below relating to all the Circles/ Wards/ Districts as specified in column 3 thereof.

SCHEDULE

Commissioner of Income-tax (Appeals)	Headquarters	Income - tax Circles, ward and Districts.	Sections of the Act.
1.			4.
1. Commissioner OF Income-tax (Appeals), Bihar.	1. Jamshedpur.	1. Special Circle, Patna. 2. Ward A,B,C,D & E of I. T. Circle, Patna. 3. I.T.O. Survey, Patna. 4. Special Investigation circle, Patna. 5. Wards, (i)(ii) & (iii) of patha-II. 6. Wards (i), (ii) & (iii) of patha-II. 7. Special Circle-I, Patna. 8. Special Circle-II, Patna. 9. I.T.Circle-I Patna. 10. I.T.Circle-II, Patna. 11. I.T.Circle, Begusarai. 12. I.T.Circle, Barhanga. 13. I.T.Circle, Monghyr. 14. Special E.D.-Cum-	1) Order under section 104; ii) Orders passed by the IACs under Section 125 or 125A iii) Order made by the IACs imposing fine under section 131 (2); iv) Assessment of a foreign company; v) Assessment of a domestic company where the income assessed or the amount of loss computed exceeds Rs.5 lakhs; vi) Assessment made on the basis of directions issued by the IACs under section 144B; vii) Penalty under