

TO BE PUBLISHED IN PART II SECTION 3(1) OF THE GAZETTE OF INDIA

GOVERNMENT OF INDIA
CENTRAL BOARD OF DIRECT TAXES

NEW DELHI THE 29-4-1980

NOTIFICATION
(INCOME TAX)

No.3269(F.No.187/43/79-ITAI) In exercise of the powers conferred by sub-section(1) of section 121 of the Income-tax Act, 1961 (43 of 1961) and in supersession of all previous notifications in this regard, the Central Board of Direct Taxes hereby directs that the Commissioners of Income-tax mentioned in column(2) of the Schedule annexed hereto shall exercise jurisdiction in respect of such areas or of such persons or classes of persons or of such incomes or classes of incomes or such cases or classes of cases as are comprised in the Income-tax Circles, Wards or Districts referred to in the column(4) of the said Schedule:

Provided that a Commissioner of Income-tax shall also perform his functions in respect of such persons or of such cases as have been or may be assigned by the Central Board of Direct Taxes to any Income-tax authority subordinate to him:

Provided further that a Commissioner shall not perform his functions in respect of such persons or such cases as have been or may be assigned to any Income-tax authority outside his jurisdiction.

SCHEDULE

S. NO.	Commissioner of Income-tax	Head quarters	Jurisdiction
1	2	3	4
8.	Delhi -I	New Delhi	1. Companies Circle-II, New Delhi 2. Companies Circle-III, New Delhi 3. Companies Circle-VII, N. Delhi 4. Companies Circle-X New Delhi 5. Companies Circle-XII, N. Delhi 6. Companies Circle-XIII, N. Delhi 7. Companies Circle-XIV, N. Delhi 8. Companies Circle-XV, New Delhi 9. Companies Circle-XVI, N. Delhi 10. Companies Circle-XIX, N. Delhi 11. Companies Circle-XX, New Delhi 12. Companies Circle-XXIII, N. Delhi 13. Special Circle-III Special Circle-XV, New Delhi 14. District-VI, New Delhi 15. Foreign Section, New Delhi

1	2	3	4
8A	Delhi-II	New Delhi	<ol style="list-style-type: none"> 1. Companies Circle-I, New Delhi 2. Companies Circle-IV, New Delhi 3. Companies Circle-V, New Delhi 4. Companies Circle-VI, New Delhi 5. Companies Circle-VIII, New Delhi 6. Companies Circle-IX, New Delhi 7. Companies Circle-XI, New Delhi 8. Companies Circle-XVII, New Delhi 9. Companies Circle-XVIII, New Delhi 10. Companies Circle-XXI, New Delhi 11. Companies Circle-XXII, New Delhi 12. Companies Circle-XXIV, New Delhi 13. Estate-Duty-cum-Income-tax Circle, New Delhi 14. Addl. Estate-Duty-cum Income-tax Circle-New Delhi 15. District-V(11), V(12), V(16), New Delhi 16. District-VIII(3), VIII(5), VIII(13) VIII(14), VIII(15), New Delhi 17. District-X(3), X(11), New Delhi 18. Special Circle-VI, VI Additional New Delhi 19. Special Circle-X, New Delhi 20. Contractor's circle, Delhi dealing with the cases of all persons (in- cluding the cases of firm or companies, the partners or as the case may be, the directors thereof) carrying on business or profession as Architects, Engineers and Contractors for carrying out any work (including supply of labour for carrying out any work under the jurisdiction of Commissioners of Income-tax, Delhi-I, II, III, IV, V and VI, New Delhi
8B	Delhi-III	New Delhi	<ol style="list-style-type: none"> 1. District-V, New Delhi except District- V(11), V(12), V(16) N. Delhi 2. District-VIII, New Delhi except District-VIII(3), VIII(5), VIII(13), VIII(14) and VIII(15), New Delhi 3. District-X, New Delhi except District-X(3), X(11), New Delhi 4. Survey Circle-IV, and IV(Addl), New Delhi 5. Provident Fund Circle, New Delhi 6. Special Circle-XIV, New Delhi 7. District-XI(1), New Delhi 8. District-XI(2), New Delhi

6	1	2	3	4
				9. Special Circle-XVI for dealing with the cases of all persons in respect of whom an order of detention has been made under the Maintenance of Internal Security Act (for smuggling activities and foreign exchange racketeering) and/or conservation of Foreign Exchange and prevention of smuggling Activities Act, 1974 and which fall under the jurisdiction of all Commissioners of Income-tax at Delhi excluding the Commissioners of Income-tax (Central), Delhi.
8C	Delhi-IV		New Delhi	<ol style="list-style-type: none"> 1. District-III, New Delhi, except District III(19) to District-III(23) and District-III(27), New Delhi 2. Evacuee Circle, New Delhi 3. Survey Circle-III, New Delhi 4. Transport Circle, Delhi dealing with the cases of all persons (including in the cases of firms or Companies the partners of as the case may be, the directors thereof carrying on business of profession as Road Transport Operators under the Jurisdiction of Commissioners of Income-tax, Delhi-I, II, III, IV, V and VI, New Delhi
8D	Delhi-V		New Delhi	<ol style="list-style-type: none"> 1. District-I, New Delhi 2. District-II, New Delhi 3. District-III(19), (20), (21), (22), (23) and (27), New Delhi 4. District-IV, New Delhi 5. District-VII, New Delhi 6. District-IX, New Delhi 7. Refund Circle, New Delhi
8E	Delhi-VI		New Delhi	<ol style="list-style-type: none"> 1. Salary Circle, New Delhi 2. Private Salary Circles, New Delhi 3. T.D.S. Circles, New Delhi 4. Trust Circle, New Delhi 5. Chartered Accountants' Circle, Delhi dealing with the cases of all persons (including in the cases of firms, partners, thereof) carrying on business or profession as chartered Accountants under the jurisdiction of Commissioners of Income-tax, Delhi-I, II, III, IV, V and VI, New Delhi.

- | 1 | 2 | 3 | 4 |
|----|---|---|---|
| 6. | Lawyer's Circle, Delhi dealing with the cases of all persons (including in the cases of firms partners or thereof) carrying on business or profession as lawyers (including solicitors and advocates) under the jurisdiction of Commissioners of Income-tax, Delhi-I, II, III, IV, V and VI, New Delhi | | |
| 7. | Doctor's Circle, Delhi dealing with the cases of all persons (including in the cases of firms partners, thereof) carrying on business or profession as Medical practitioners of Allopathic, Homeopathic, Unani, Ayurvedic or any other system of medicine) Radiologists and Pathologists under the jurisdiction of Commissioner of Income-tax Delhi-I, II, III, IV, V and VI, New Delhi. | | |
| 8. | Survey Circle dealing with all new cases where returns are filed for the first time on or after 1.5.80 or cases which have not hitherto been assessed and where notice u/s. 139(2) or 148 of I.T. Act, 1961 is to be issued on or after 1.7.80 pertaining to the territorial jurisdiction of Commissioners of Income-tax, Delhi-I, II, III, IV, V & VI, New Delhi except cases relating to Companies Circles, Contractors Circles and Transport Circles, New Delhi. | | |

This notification shall take effect from 1.5.1980.

Sd/-

(B.M.SINGH)

UNDER SECY. CENTRAL BOARD OF DIRECT TAXES

To
The Manager
Government of India press, Ring Road
Mayapuri Industrial Area, (Near Rajouri Garden), New Delhi

- Copy to:
1. All Commissioner of Income-tax
 2. Directors of Ins(IT)/R&S)/(P&PR)(Inv.) New Delhi
 3. Director of D&M Services (Income-tax), New Delhi
 4. All Commissioner & Sections of I.T. Wing of C.B.D.T.N.D
 5. Comptroller & Auditor General of India, N.D (20 copies)
 6. Bulletin Section of Dte. of Ins (RS&P), N.D. (5 copies)
 7. Directors of Training, IRS (DT) staff college, Nagpur (5 copies)
 8. Shri M.B. Rao, Joint Secy., Ministry of Law, Justice & Company Affairs (Deptt. of Legal Affairs), New Delhi
 9. The Chief Controller of Accounts, CBDT, Block, Vikas Bhav New Delhi.

Sd/-

(B.M.SINGH)

UNDER SECY. CENTRAL BOARD OF DIRECT TAXES

AUTHORISED FOR ISSUE

(P.N.VERMA)

ASSTY. DIRECTOR OF INSPECTION (RS&P)

Nair/14.5.80

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