

TO BE PUBLISHED IN PART II SECTION 3(11) OF THE GAZETTE
OF INDIA

GOVERNMENT OF INDIA
CENTRAL BOARD OF DIRECT TAXES

....
New Delhi, the 1st November, 1973.

NOTIFICATION
INCOME-TAX

No. 1142 (T.No.261/2/73-ITJ); In exercise of the powers conferred by Sub-Section (1) of Section 122 of Income-tax Act, 1961 (43 of 1961) and of all other powers enabling it in this regard, Central Board of Direct Taxes hereby directs that the Appellate Assistant Commissioners of Income-tax of the Ranges specified in column 1 of the Schedule below shall perform their functions in respect of all persons and incomes assessed to Income-tax or Super-tax in the Income-tax Circles, Wards and Districts specified in the corresponding entry in column 2 thereof :-

SCHEDULE

<u>S.No.</u>	<u>Range</u>	<u>Income-tax Circles, Wards and Districts.</u>
1.	'A' Range, Amritsar.	All Income-tax Circles, Wards or Districts which had or have their Headquarters at 1)Gurdaspur and, ii) Amritsar other than those mentioned in Col.2 against any other Appellate Assistant Commissioner.
2.	'B' Range, Amritsar.	All Income-tax Circles, Wards or Districts which had or have their Headquarters at i)Batala, ii) all Income-tax Circles & wards in Distt. I, Amritsar and iii) Central Circle I, II & III, Amritsar and, iv) Special Circle, Amritsar.
3.	Jullundur Range, Jullundur.	All Income-tax Circle, Wards or Districts which had or have their Headquarters at i)Hoshiarpur, ii)Jullundur and, iii)Collection Ward, Chandigarh in respect of persons who have their principal place of business in or reside in the jurisdiction of Income-tax officer with headquarters at Hoshiarpur.

*in that behalf
and in suppression
of all the previous
notifications*

<u>S.No.</u>	<u>Range:</u>	<u>Income-tax Circles, Wards and Districts</u>
4.	Jammu Range, Jammu	All Income-tax Circle, Wards or Districts which had or have their Headquarters at i) Jammu, ii) Pathankot and, iii) Srinagar.
5.	Bhatinda Range, Bhatinda.	All Income-tax Circles, Wards or Districts which had or have their Headquarters at i) Abahar, ii) Bhatinda, iii) Ferozepur and iv) Moga.

Where an Income-tax Circle, 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 Asstt. 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 Asstt. Commissioner of Income-tax of the range to whom the said Circle, Ward or District or part thereof is transferred.

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

This notification shall take effect from 1.11.1975.

Sd
(S. Ramaswami)
Under Secretary,
Central Board of Direct Taxes.

Explanatory Note:

The amendment has become necessary consequent on re-allocation of work amongst the Appellate Asstt. Commissioners of Income-tax in Commissioner's charge.

(This does not ^{form} ~~form~~ part of the Notification but is intended to be merely clarificatory).

Copy forwarded to:-

1. The Manager, Govt. of India Press, New Delhi.
2. The Commissioner of Income-tax, Amritsar-I.

S. J. T. C. C

(S. Ramaswami)
Under Secretary,
Central Board of Direct Taxes.