

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

GOVERNMENT OF INDIA
CENTRAL BOARD OF DIRECT TAXES
New Delhi, the 1st January, 1976.

NOTIFICATION
INCOME-TAX

No. 1192 (F.No.261/6/75-ITJ): In exercise of the powers conferred by sub-section (1) of Section 122 of the Income-tax Act, 1961 (43 of 1961) ~~and~~ all other powers enabling it in that behalf and in partial modification of all previous notification in this regard the Central Board of Direct Taxes hereby directs that the Appellate Assistant Commissioners of Income-tax of the ranges specified in column 2 of the Schedule below shall perform their functions in respect of the person and income assessed to Income-tax or Super-tax in the Income-tax Circles, Wards and Districts specified in the corresponding entry in column 3 thereof;

Schedule

<u>S.No.</u>	<u>Range</u>	<u>Income-tax Circle, Wards & Districts</u>
2.	Central Range II, New Delhi.	(a) Central Circles-I, II, III, IV, X and XIII & XV, New Delhi

Where an Income-tax Circle, ward or District or part thereof stands transferred by this notification from one range to another range, appeals arising out of the 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 Assistant Commissioner of Income-tax of the ranges from whom that Income-tax Circle, ward or District or part thereof is transferred shall from the date this notification takes effect be transferred to and dealt with by the Appellate Assistant Commissioner of the range to whom the said circle, ward or District or part thereof is transferred.

This notification shall take effect from 1.1.1976.

Sd -
(S. Ramaswami)
Under Secretary

Explanatory note:

The amendment has become necessary consequent on creation of a new Circle i.e. Central Circle XV, New Delhi. (The above note does not form a part of the notification but is intended to be merely clarificatory.)

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	8. Salary Circle, Coimbatore.
	9. Cotacamund Circle (all Sections).
	10. Pallachi Circle (all Sections)
	11. Tirupur Circle.
	12. Excess Profits Tax Circles, Coimbatore and Erode.
	13. Special Survey Circle, Coimbatore (new Circle formed with effect from 8.10.1975)
Salem Range, Salem.	1. Salem Circle. 2. Company Circle, Salem. 3. Circle I, Salem. 4. Circle II, Salem. 5. Krishnagiri Circle. 6. Erode Circle (all Sections)

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

This Notification shall take effect from 1.1.1976.

sd/
(S. RAMASWAMI)
UNDER SECRETARY,
CENTRAL BOARD OF DIRECT TAXES

EXPLANATORY NOTE:

These amendments have become necessary on account of abolition of the Range of Appellate Assistant Commissioner, A-Range, Madurai and consequential re-organisation of the Appellate Assistant Commissioner's Ranges in Tamil Nadu.

(The above note does not form a part of the Notification but is intended to be merely clarificatory).

Forwarded to:-

The Manager, Government of India Press, New Delhi.
The Commissioner of Income-tax, Tamil Nadu-I, Madras.

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(S. RAMASWAMI)
UNDER SECRETARY,
CENTRAL BOARD OF DIRECT TAXES

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