

GOVERNMENT OF INDIA  
CENTRAL BOARD OF DIRECT TAXES  
NEW DELHI

NEW DELHI THE <sup>1st June</sup> 1976 .

:: NOTIFICATION ::  
INCOME-TAX.

No. 1343 (F.No. 261/6/76-I.T.J). In exercise of the powers conferred by Sub-Section(1) of section 122 of the Income-tax Act, 1961 ( 43 of 1961) and of all other powers enabling it in that behalf and in supersession of all previous notifications in this regard, the Central Board of Direct Taxes hereby directs that the Appellate Assistant Commissioners of Income-tax of the Range, Specified in column 1 of the Schedule below shall perform their functions in respect of all persons and income assessed to Income-tax or Super-tax in the Income-tax Wards, Circles and Districts Specified in the corresponding entry in column 2 thereof :-

:: SCHEDULE ::

<u>Range with Head Quarters</u>	<u>Income-tax Circles, Wards &amp; Districts.</u>
<u>1</u>	<u>2</u>
1. Range-I, Dibrugarh	i) Company Circle, Dibrugarh. ii) Salary Circle, Dibrugarh. iii) Sibsagar Circle.
2. Range-II, Dibrugarh	i) A Ward, B-Ward and C-Ward of Dibrugarh Circle. ii) Central Circle, Dibrugarh. iii) E.D.Cum I.T.Circle, Dibrugarh.
3. Range-III, Dibrugarh.	i) All other appeals of Dibrugarh Circles excluding those allotted to AACs, Range-I and Range-II, Dibrugarh.

1	2
4. Jorhat Range , Jorhat.	i) Jorhat Circle. ii) Golaghat Circle. iii) Dimapur Circle.
5. Range,- I, Gauhati.	1) A-Ward, Addl.- <del>A</del> - Ward, C-Ward, D- Ward, Special Ward and Survey Ward of Gauhati Circle. ii) Special Circle, Gauhati. iii) Dhubri Circle.
6. Range-II, Gauhati.	i) All other appeals of Gauhati Circles excluding those allotted to AAC, Range-I, Gauhati. ii) Nalbari Circle.
7. Shillong Range, Shillong.	i) Special Circle, Shillong. ii) Salary Circle, Shillong. iii) Shillong Circle. iv) Imphal Circle. v) Silchar Circle. vi) Karimganj Circle. vii) Agartala Circle. viii) Tezpur Circle. ix ) Nowgong Circle.

Where an Income-tax Circle, Ward, <sup>District</sup> Dibrugarh 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 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.

Where any particular appeal/appeals was/were assigned by any special Notification before issue of this Notification to AAC, Special Range, Dibrugarh; AAC, Special Range, Gauhati; AAC, Tezpur Range and AAC, Silchar Range, and is/are pending for disposal before the date of this Notification, such appeal/appeals shall be transferred from the date this Notification takes effect to the AAC, Range-II, Dibrugarh; AAC, Special Range, Gauhati; AAC, Tezpur Range and AAC, Silchar Range.

EXPLANATORY NOTE  
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This Notification has become necessary consequent on the abolition of Silchar Range, Tezpur Range, Spl. Range, Dibrugarh, Spl. Range, Gauhati and creation of Shillong Range, Range-II, Dibrugarh, Range-III, Dibrugarh and Range-II, Gauhati and on consequential re-allocation of jurisdiction of AACs in the Commissioner's Charge.

( This note does not <sup>form a</sup> ~~form a~~ Part of Notification but is intended to be merely clarificatory).

Copy forwarded to :-

1. The Commissioner of Income-tax, Shillong ( 10 copies).
2. The AACs of Income-tax ( mentioned in the Schedule).
3. All Directors of Inspection.
4. The Registrar, ITAT, Bombay.
5. A.D. I. (BS&P)- Bulletin, New Delhi ( 3 spare copies).
6. Ad. VI Section.

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Under Secretary,  
Central Board of Direct Taxes.

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|-----------------------------|---------------|
| 45. Asansol Range, Asansol. | 1. Asansol.   |
|                             | 2. Bankura.   |
|                             | 3. Purulia.   |
|                             | 4. Midnapore. |
| 46. Burdwan Range, Burdwan. | 1. Burdwan.   |
|                             | 2. Birbhum.   |
|                             | 3. Hooghly.   |

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 Range 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 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 Assistant Commissioner, he will have jurisdiction in respect of Circle, Wards and District at there headquarters since abolished also.

This notification shall take effect from 1.6.76

  
Under Secretary,  
Central Board of Direct Taxes

**EXPLANATORY NOTE :**

The <sup>notification</sup> amendment has become necessary <sup>due to</sup> consequent upon the re-alignment and re-allocation of the work amongst the Appellate Assistant Commissioners. *Consequent on creation and abolition of Ranges.*

( The above note does not form part of the notification but is intended to be merely explanatory )