

GOVERNMENT OF INDIA  
CENTRAL BOARD OF DIRECT TAXES.

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New Delhi *the 30th July, 1976*

NOTIFICATION  
INCOME TAX.

*No 1416 (F.No. 261/14/76-3TJ)*; 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 this behalf and in supersession of all the previous notifications 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 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.

Range:	Income-tax Circle/	Wards / Districts.
Central Range-I, Calcutta.	Central Circle :	X, XI, XII, XIII, XIV, XV, XVI, XVII, XVIII, XIX, XX, XXI, XXII, XXIII, XXIV and XXV, Calcutta.
Central Range-II, Calcutta.	Central Circle :	I, II, III, IV, V, VI, VII, VIII, IX, XXVI, XXVII, XXVIII, XXIX, XXX, XXXI, XXXII and XXXIII, Calcutta.

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 Income-tax of the Range from whom that income-tax circle, ward or district or part thereof is transferred shall from the date this notification 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 2-8-76.

*Sd/-*  
UNDER SECRETARY,  
CENTRAL BOARD OF DIRECT TAXES.

EXPLANATORY NOTE :

The amendment has become necessary consequent on redistribution of work amongst the A.A.Cs under Calcutta (Central) Charge. (This does not form part of the notification but is intended to be merely clarificatory).

*[Signature]*  
UNDER SECRETARY,