

GOVERNMENT OF INDIA
GENERAL BOARD OF DIRECT TAXES

NEW DELHI, THE 18TH APRIL, 1977.

NOTIFICATION
(INCOME TAX)

No. 1731 (S.No. 261/10/77-IT): 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 the previous notifications in this regard the Central Board of Direct Taxes hereby directs that the Appellate Assistant Commissioners of Income-tax of 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

S.No.	Range	Income-tax Circles, Wards & Districts
1.	2.	3.
1. Patiala Range.	All Income-tax Circles, Wards or Districts having headquarters at:- (i) Barnala (ii) Malerkotla (iii) Patiala (except Special Circle, Patiala) (iv) Sangrur (except Special Wards, Sangrur) (v) Roopnagar.	
2. Ludhiana Range.	All Income-tax Circles, Wards or Districts having headquarters at:- (i) Khanna (ii) Ludhiana (except Central Circles, Ludhiana) (iii) Mandi (iv) Income-tax Circle Chamba, Kangra, Hamirpur and Una Districts at Palampur (v) Simla (except Special Ward, Simla), (vi) Solan.	
3. Central Range, Ludhiana.	All Income-tax Circles, Wards or Districts having headquarters at:- (i) Central Circles, Ludhiana (ii) Special Ward, Chandigarh (iii) Special Ward, Simla (iv) Special Circle, Patiala (v) Special Ward Sangrur.	

Where an Income-tax Circle, Ward or District thereof stands transferred by this notification from one 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 from whom that Income-tax Circle, Ward or District or part thereof is transferred shall from the date this notification shall take 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 Circles, Wards and Districts at these headquarters since abolished also.

This notification shall take effect from 16.4.1977.

Sd/-
(P. MISRA)

UNDER SECRETARY, CENTRAL BOARD OF DIRECT TAXES

EXPLANATORY NOTE:

The amendments have become necessary consequent upon the creation of Income-tax Circle, Solon.
(The above note does not 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, Patiala.

(P. MISRA)

Under Secretary, Central Board of Direct Taxes.

EXPLANATORY NOTE:

This Notification became necessary consequent on reduction in the number of AAC's Range from 8 to 6)

(The above Note does not 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, Bihar, Patna.



(P. NIGRA)

Under Secretary, Central Board of Direct Taxes-