

GOVERNMENT OF INDIA  
CENTRAL BOARD OF DIRECT TAXES

New Delhi, the 21st April, 1977

NOTIFICATION  
Income-tax.

No.1736 (No.261/1/77-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 function in respect of the person and Income assessed to Income-tax or Surplus-tax in the Income-tax Circles, Wards and Districts specified in the corresponding entry in column 3 thereof:

SCHEDULE

Sl.No.	Range	Income-tax Circle, Wards & Districts.
1.	2.	3.
1.	Central Range-I, New Delhi.	(a) Central Circles-V, VII, VIII, IX, XI, XII and XIV, New Delhi. (b) Central Circles, Mirzapur.
2.	Central Range-II, New Delhi.	(a) Central Circles I, II, III, IV, VI, X, VIII and XV, New Delhi.
3.	Central Range, Meerut.	(a) <del>the</del> Central Circles I, II, III & IV, Meerut.

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 Range from which 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 21.4.1977.

31-  
(P.I. 134)

Under Secretary, Central Board of Direct Taxes.

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EXPLANATORY NOTE

The amendment has become necessary consequent upon the request made by the assesses assessed in Central Circles VI and XI, New Delhi that it would be desirable if their appeals are heard by A.A.Co based in Delhi as their I.T.Os are also located in Delhi.

(The above note does not form a 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, Delhi (Central), New Delhi.



(F. NIGRA)

Under Secretary, Central Board of Direct Taxes.