

GOVERNMENT OF INDIA
CENTRAL BOARD OF DIRECT TAXES

New Delhi, the 15th June, 1977

NOTIFICATION
(INCOME TAX)

No. 1818(F.No.261/24/77-ITJ): In exercise of the powers conferred by sub-section (1) of Section 122 of the Income-tax Act, 1961 (43 of 1961) and 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 Asstt. Commissioners of Income-tax, of the Ranges specified in Column No.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, areas and Districts specified in the corresponding entry in the Column No.2 thereof:-

Range	Income-tax Circle, Area, District.
CALICUT.	1. I.T.Circle, Calicut (since abolished)
	2. I.T.Companies Circle, Calicut (since abolished)
	3. I.T.Circle-I, Calicut.
	4. I.T.Circle-II, Calicut.
	5. I.T.Circle, Cannanore.
	6. Special Survey Circle, Arnakulam (since abolished) in respect of persons who have their principal place of business in or reside within the jurisdiction of the Income-tax Circles mentioned above.
	7. Central Circle, Trichur (since abolished)
TRICHUR.	1. I.T.Circle, Trichur.
	2. I.T.Circle, Palghat.
	3. I.T.Circle, Kottayam.
	4. I.T.Circle, Mattancherry.
	5. I.T.Circle, Alwaye.
	6. Special Survey Circle, Arnakulam (since abolished) in respect of persons who have their principal place of business in or reside within the jurisdiction of the Income-tax Circles mentioned above.
ARNAKULAM.	1. I.T.Circle, Arnakulam.
	2. I.T.Circle, Quilon.
	3. I.T.Circle, Alappuzha.
	4. I.T.Circle, Thiruvalla.
	5. Survey Circle, Arnakulam.
	6. Survey Circle, Arnakulam.
	7. State Duty-cum-Income-tax Circle, Arnakulam.
	8. State Duty-cum-Income-tax Circle, Trichur.
	9. Special Survey Circle, Arnakulam (since abolished) in respect of persons who have their principal place of business in or reside within the jurisdiction of the I.T.Circles mentioned above.

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1. I. S. Circle, Trivandrum.
2. I. S. Circle, Trivandrum.
3. Salery Circle, Trivandrum.
4. Companies Circle, Ernakulam.
5. Central Circle, Ernakulam.
6. Special Circle, Ernakulam.
7. Companies Circle, Trivandrum (since since abolished)
8. Special Investigation Circle, Trivandrum. (since abolished)
9. Special Survey Circle, Ernakulam (since abolished) in respect of persons who have their principle place of business in or reside within the jurisdiction of the IT Circles mentioned above.

2. 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 assessment made in that Income-tax Circle, and, or District or part thereof and pending immediately before the date of this notification before the Appellate Asst. Commissioner of Income-tax of the Range from whom that Income-tax Circle, and, 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 Asst. Commissioner of the Range to whom the said Circle, Ward or District or part thereof is transferred.

3. This notification shall take effect from 15.6.1977.

(G. RAMAKRISHNAN)

Under Secretary, Central Board of Direct Taxes.

EXPLANATORY NOTE:

The amendment has become necessary consequent on the creation of one more post of the Appellate Asst. Commissioner in Kerala Charge.

This 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, Ernakulam.

(G. RAMAKRISHNAN)

Under Secretary, Central Board of Direct Taxes.

I.T.C.C

20. All appeals pending with AAC, Spl. Range (erstwhile) Jabalpur against orders of ITO, A-ward, Jabalpur in cases in which the present jurisdiction is vested with ITO Bunkh vide CIT, IP's Notification No. 19/12/72 dt. 25.7.72.
21. All appeals pending with AAC, Spl. Range, (erstwhile) Jabalpur against orders passed by ITO, B-ward, Jabalpur in cases in which the present jurisdiction is vested in ITO, B-ward, Jabalpur vide CIT IP's Notification No. 22/12/72 dt. 25.7.1972.
22. All appeals pending with AAC, Spl. Range, (erstwhile) Jabalpur against orders of ITO, A-ward, Katul in cases in which jurisdiction is vested in ITOs, B-ward & C-ward, Katul as per CIT, IP's Notification No. 20/12/72 dated 25.7.1972.

Accordingly the existing entry at serial No. 8 viz. AAC Raipur Range Raipur as re-numbered vide Board's Notification No. 1708(F.No. 251/7/77-IT) dated the 19th April, 1977 shall be read as (7) AAC Raipur Range, Raipur.

This Notification shall take effect from 15th June, 1977.


(S. Satnwant)
Under Secretary, Central Board of Direct Taxes.

Copy forwarded to:-

1. The Commissioner of Income-tax, M.P. Bhopal.
2. The Manager, Govt. of India Press, New Delhi.

IT. C.C.


(S. Satnwant)
Under Secretary, Central Board of Direct Taxes.