

GOVERNMENT OF INDIA  
CENTRAL BOARD OF DIRECT TAXES

NEW DELHI, the 1st MAY 1975.

No. 887 (F.No.261/6/75-ITJ): In exercise of the powers conferred by sub-section(1) of Section 122 of the Income-tax Act, 1961 and of all other powers enabling it in that behalf and in supersession of all the previous notification in this regard the Central Board of Direct Taxes hereby directs that the Appellate Assistant Commissioners of Income-tax of Ranges specified in Column 2 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 3 thereof:-

SCHEDULE

S.No. (1)	Range (2)	Income-tax Circles, Wards & Districts (3)
1.	Central Range-I, New Delhi.	(a) Central Circles-V, VII, VIII, IX, XII & XIV New Delhi. (b) Central Circles, Srinagar.
2.	Central Range-II, New Delhi.	(a) Central Circles-I, II, III, IV, X and XIII, New Delhi.
3.	Central Range, Meerut.	(a) Central Circles-I, II, III, IV Meerut. (b) Central Circles-III, IV and V Kanpur. (c) Central Circles-VI and XI, New Delhi.

Where an Income-tax Circle, Ward and 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 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 Circle, 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 1st May, 1975.

( C.V.Padmanabhan )  
Under Secretary, Central Board of Direct Taxes

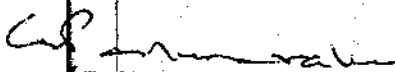
Explanatory note

The amendment has become necessary consequent upon the re-allocation of the work amongst the Appellate Assistant Commissioners.

(The above note does not form part of the Notification but is intended to be merely clarificatory.)

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✓ I.T.C.C. Section

  
(C.V. PADMANABHAN)  
UNDER SECRETARY  
CENTRAL BOARD OF DIRECT TAXES