

**SECTION 120(1) AND (2) OF THE INCOME-TAX ACT, 1961 - INCOME-TAX AUTHORITIES - JURISDICTION OF -  
SUPERSESSION OF NOTIFICATION NO. SO 889(E), DATED 17-9-2001**

**NOTIFICATION NO. 64/2014 [F. NO. 187/40/2014 (ITA-I)]/SO 2910(E), DATED 13-11-2014**

In exercise of the powers conferred by clause (b) of sub-section (4) of section 120 of the Income-tax Act, 1961 (43 of 1961), and in supersession of the Government of India, Central Board of Direct Taxes, notification number S.O. 889(E), dated the 17th September, 2001 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) dated the 17th September, 2001 except as respects things done or omitted to be done before such supersession, the Central Board of Direct Taxes, hereby directs that the Additional Commissioners of Income-tax or the Joint Commissioners of Income-tax as the case may be, shall exercise the powers and perform the functions of the Assessing Officers, in respect of territorial areas or persons or classes of persons or incomes or classes of incomes or cases, or classes of cases, in respect of which such Additional Commissioners of Income-tax or Joint Commissioners of Income-tax are authorised by the Principal Chief Commissioner of Income-tax or the Chief Commissioner of Income-tax or the Director General of Income-tax or the Principal Commissioner of Income-tax or the Commissioner of Income-tax vide Government of India, Central Board of Direct Taxes notification number S.O. (E) 2752, dated the 22nd October, 2014, S.O (E) 2753, dated the 22nd October, 2014, S.O (E) 2754, dated the 22nd October, 2014, S.O. (E) 2755, dated the 22nd; October, 2014, S.O (E) 2756, dated the 22nd October, 2014, S.O (E) 2814, dated the 3rd November, 2014, S.O. (E) 2793, dated the 30th October, 2014, S.O (E)2885(E) dated the 12th November, 2014, published in the Gazette of India, Part II, section 3, sub-section (ii), Extraordinary.

2. This notification shall come into force with effect from the 15th day of November, 2014.

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