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NOTIFICATION
Income-tax

No. *74* (F.No.251/10/78-IT3): In exercise of powers conferred by sub-section (1) of section 121A of the Income-tax Act, 1951 (43 of 1951) and in exercise of Notification No. 2322 (F.No.251/Op78-IT3) dated 7.7.78 the Central Board of Direct Taxes, hereby directs that the Commissioner of Income-tax (Appeals) of the Charge specified in column (1) of the Schedule below, shall perform his functions in respect of such persons assigned to Income-tax or surcharge or interest-tax in the Income-tax wards, circles, districts and ranges specified in the corresponding entries in column (2) and column (3) thereof as are approved by any of the orders mentioned in clauses (a) to (b) of sub-section (2) of section 236 of the Income-tax Act, 1951, in sub-section (1) of section 12 of the Income-tax (Provision) Act, 1964 (7 of 1964), or in sub-section (1) of section 13 of the Interest Tax Act, 1974 (49 of 1974) and also in respect of such persons or classes of persons as the Board has directed or may direct in future in accordance with the provisions of clause (a) of sub-section (2) of section 236 of the Income-tax Act, 1951.

SCHEDULE

Charges with Head Offices.	Income-tax Wards & Circles.	Range of Inspecting Assistant Commissioners of Income-tax.
1. <i>ALAHABAD</i>	2. <i>Central Circle I & II, Lucknow.</i>	

Whereas the Income tax circle, ward or district or part thereof stands transferred by this notification from ~~Lucknow~~ 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 Commissioner of Income-tax (Appeals) of the range from which that Income-tax Circle, ward or district, or part thereof is transferred shall from the date of this notification take effect be transferred to and dealt with by the Commissioner of Income-tax of the range to which the said circle, ward, or district or part thereof is transferred.

This notification shall take effect from 3.10.78.

Under Secretary, Central Board of Direct Taxes.

Copy forwarded to:-

1. Home Nagar, Govt. of India Press, New Delhi.
2. The Commissioner of Income-tax, Allahabad.
3. The Commissioner of Income-tax, (Appeals) Allahabad.