

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
(INCOME-TAX)
NOTIFICATION

New Delhi, the 3rd November, 2014

S.O. 2813(E).---In exercise of the powers conferred by section 118 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following further amendments to the Notification of the Government of India, Ministry of Finance (Department of Revenue), (Central Board of Direct Taxes), number S.O. 359, dated the 30th March, 1988 published in the Gazette of India (Extraordinary), Part II, Section 3, sub-section (ii) with effect from 15th day of November, 2014, namely :—

In the said notification,—

(i) for clause (a), the following clause shall be substituted, namely:—

“(a) Principal Directors General, Principal Chief Commissioners, Directors General of Income-tax (Investigation), Chief Commissioners of Income-tax (Central), Director General of Income-tax (I and CI) and Chief Commissioner of Income-tax (Exemption) shall be subordinate to the Central Board of Direct Taxes”;

(ii) after clause (a), the following clause shall be inserted, namely:—

“(aa) Directors General or Chief Commissioners shall be subordinate to Principal Director Generals or Principal Chief Commissioners within whose jurisdiction they perform their functions”;

(iii) for clause (b), the following clause shall be substituted, namely:—

“(b) Principal Directors or Directors or Principal Commissioners or Commissioners or Commissioners (Appeals) shall be subordinate to the Principal Directors General or Directors General or Principal Chief Commissioners or Chief Commissioners within whose jurisdiction they perform their functions;”

(iv) after the proviso, the following explanation shall be inserted, namely:—

Note : Directors General of Income-tax (Investigation), Chief Commissioners of Income-tax (Central) and Director General of Income-tax (I and CI) and Chief Commissioner of Income-tax (Exemption) shall report to the Principal Chief Commissioner of Income-tax of the respective territorial areas or region for personnel and vigilance matters”.

[Notification No. 56/2014./F. No. 187/30/2014 (ITA. I)]

DEEPSHIKHA SHARMA, Director

Note :The Principal notification No. S.O. 359, dated the 30th March, 1988 was published in Part II, Section 3, Sub-section (ii) of the Gazette of India (Extraordinary), dated the 30th March, 1988 and subsequently amended *vide* S.O. 229(E), dated the 21st March, 1996.