

R.M.M. Law College Saharg  
Nareshji Anand (Lecturer)  
L.L.B Part III  
Paper — VIII<sup>th</sup>  
Income Tax Act

## Jurisdiction of income-tax authorities

(1) Income-tax authorities shall exercise all or any of the powers and perform all or any of the functions conferred on or as the case may be assigned to such authorities by or under this act in accordance with such directions as the Board may issue for the exercise of the powers and performance of the functions by all or any of those authorities.

Explanation - For the removal of doubts, it is hereby declared that any income-tax authority, being an authority higher in rank may if so directed by the Board, exercise the powers and perform the functions of the income-tax authority lower in rank and any such direction issued by the Board shall be deemed to be a direction issued under such section (1)

(2) The direction of the Board under such section (1) may authorize any other income-tax authorities to issue orders in writing for the exercise of the powers and performance of the functions by all or any of the

(2)

other income-tax authorities who are subordinate to it

(3) In issuing the directions or orders referred to in sub-section (1) and (2) the Board or other income-tax authority authorised by it may have regard to any one or more of the following criteria namely:-

(a) territorial area;

(b) persons or classes of persons;

(c) incomes or classes of income; and

(d) cases or classes of cases

(4) Without prejudice to the provisions of sub-sections (1) and (3) the Board may, by general or special order, and subject to such conditions, restrictions or by general or special order and subject to such conditions, restrictions or limitation as may be specified therein,-

(a) authorise any Director General or Director to perform such functions of any other income-tax authority as may be assigned to him by the Board;

(b) empower the Director General or Chief Commissioner or Commissioner to issue orders in writing that the power and functions conferred on, or as the case may be assigned to, the Assessing Officer by or under this Act in respect of any specified area or persons or classes of persons or incomes or classes of income or cases or classes

(3)

of cases, shall be exercised or performed by Commissioners.

(5) The directions and orders referred to in sub-sections (1) and (2) any wherever considered necessary or appropriate for the proper management of the work require two or more Assessing Officers to exercise and perform, concurrently, the powers and functions in respect of any area or persons or classes of persons or incomes or classes of income or cases or classes of cases; and where such powers and functions are exercised and performed concurrently by the Assessing Officers of different classes any authority lower in rank amongst them shall exercise the power and perform the functions as any higher authority amongst them may direct and further references in any other provision of this Act or in any rule made thereunder to the Assessing Officer shall be deemed to be references to such higher authority and any provision of this Act requiring approval or sanction of any such Authority shall not apply.

(6) Notwithstanding anything contained in any direction or order issued under this section or in section 124 the Board may by notification in