

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (ii) OF THE GAZETTE OF INDIA, EXTRAORDINARY]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF DIRECT TAXES

NOTIFICATION
[INCOME-TAX]

New Delhi, the 30th September, 2009

S.O.2483(E).- In exercise of the powers conferred by sub-sections (1) and (2) of section 120 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby -

- (a) directs that the Commissioner of Income-tax specified in column (2) of the Schedule hereto annexed, having his headquarter at the place specified in the corresponding entry in column (3) of the said schedule, shall exercise the concurrent powers -
- (i) of processing of income-tax returns under sub-section (1) of section 143 of the Income-tax Act, 1961;
 - (ii) of rectifying the mistakes which are apparent from processing of returns under section 154 of the Income-tax Act, 1961;
 - (iii) to call for information under section 133 of the Income-tax Act, 1961;
 - (iv) to declare return of income filed by the assessee as invalid return for non compliance of procedure or otherwise;
 - (v) to declare return of income filed by the assessee as defective return under sub-section (9) of section 139 of the Income-tax Act, 1961;
 - (vi) to set off or adjustment of refunds against outstanding tax liability of the assessee under section 245 of the Income-tax Act, 1961; and
 - (vii) to issue notice of demand under section 156 of the Income-tax Act, 1961,

in respect of such territorial area or such cases or classes of cases or such persons or classes of persons specified in the corresponding entry in column (4) of the said Schedule and in respect of all income or classes of income thereof;

- (b) authorizes the Commissioner of Income-tax referred to in this notification to issue orders in writing for the exercise of the powers and performance of the functions by the Additional Commissioners or Joint Commissioners of Income-tax, who are subordinate to him, in respect of such territorial area or such persons or classes of persons or of such income or classes of income or of such cases or classes of cases specified in the corresponding entry in column (4) of the said Schedule;

- (c) authorizes the Additional Commissioners or Joint Commissioners of Income-tax, referred to in clause (b) of this notification, to issue orders in writing for the exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such territorial area or such persons or classes of persons or income or classes of income, or cases or classes of cases specified in the corresponding entry in column (4) of the said Schedule, in respect of which such Additional Commissioners or Joint Commissioners of Income-tax are authorized by the Commissioner of Income-tax under clause (b) of this notification.

SCHEDULE

Sl.No.	Designation of Income-tax Authority	Headquarters	Jurisdiction
(1)	(2)	(3)	(4)
1.	Commissioner of Income-tax, Centralised Processing Centre, Bengaluru	Bengaluru, Karnataka	All the cases where the return of income has been furnished in - (i) electronic form except where the original return under sub- section (1) of section 139 has been furnished in paper form, and (ii) paper form, in the state of Karnataka and Goa having jurisdiction over such return.

2. This notification shall come into force from the date of its publication in the official Gazette.

[Notification No. 75/2009/ F.No.142/18/2009-TPL]

Vijay Kumar Jaiswal
Under Secretary to the Government of India

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NOTIFICATION
[INCOME-TAX]

New Delhi, the 30th September, 2009

S.O2480(E).- In exercise of the powers conferred by sub-sections (1) and (2) of section 117 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby appoints the officer specified in column (2) of the Schedule below to be the Income tax authority as specified in column (3) having his headquarters at the place specified in column (4) of the said Schedule for such jurisdiction as may be specified under section 120 of the said Act separately from time to time by the Central Board of Direct Taxes.

SCHEDULE

Sl.No.	Officer	Income-tax authority whose powers are to be exercised	Headquarters
(1)	(2)	(3)	(4)
1.	Chief Commissioner (Centralised Processing Centre) Bengaluru	Chief Commissioner of Income-tax	Bengaluru, Karnataka

2. This notification shall come into force from the date of its publication in the Official Gazette.

[Notification No. 72 /2009/ F.No.142/18/2009-TPL]

Vijay Kumar Jaiswal
Under Secretary to the Government of India

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NOTIFICATION
[INCOME-TAX]

New Delhi, the 30th September, 2009

S.O.2482(E).- In exercise of the powers conferred by sub-sections (1) and (2) of section 120 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby directs that Chief Commissioner specified in column (2) of the Schedule below, having his headquarters at the place specified in the corresponding entries in column (3) of the said Schedule, shall exercise the powers and perform the functions in respect of such territorial area or of such persons or classes of persons or of such incomes or classes of income or of such cases or classes of cases, in respect of which the Commissioner of Income-tax specified in the corresponding entries in column (4) of the said Schedule has jurisdiction vested in him.

SCHEDULE

Sl.No.	Designation of Income-tax Authority	Headquarters	Jurisdiction
(1)	(2)	(3)	(4)
1.	Chief Commissioner (Centralised Processing Centre) Bengaluru,	Bengaluru, Karnataka	Commissioner of Income-tax, (Centralised Processing Centre) Bengaluru, Karnataka

2. This notification shall come into force from the date of its publication in the Official Gazette.

[Notification No. 74 /2009/ F.No.142/18/2009-TPL]

Vijay Kumar Jaiswal
Under Secretary to the Government of India

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NOTIFICATION
[INCOME-TAX]

New Delhi, the 30th September, 2009

S.O2481(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 directs that the Income-tax authorities specified in column (3) of the Schedule below shall be subordinate to the income tax authority specified in column (2) of the said Schedule.

SCHEDULE

Sl.No.	Designation of Income-tax authority	Designation of Income-tax authority
(1)	(2)	(3)
1.	Chief Commissioner (Centralised Processing Centre) Bengaluru	1. Commissioner of Income-tax (Centralised Processing Centre), Bengaluru

2. This notification shall come into force from the date of its publication in the Official Gazette.

[Notification No. 73 /2009/ F.No.142/18/2009-TPL]

Vijay Kumar Jaiswal
Under Secretary to the Government of India