

# B. Com. Part III

## Subject - Taxation

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### Income Tax Authorities

Two types of authorities have been appointed under Income-tax Act:

- i. Executive Authorities, and
- ii. Judicial Authorities.

- i. Executive Authorities - Executive authorities help in implementation of the provisions of Income-tax Act effectively and in execution of other administrative work successfully.
- ii. Judicial Authorities - Judicial authorities are appointed to settle appeal functions as a first appellate authority.

Under Income-tax Act section 116, following are the list of Executive and Judicial Authorities -

1. Central Board of Direct Taxes (CBDT)
2. Principal Director General of

- Principal Income-tax (DIT) or Chief Commissioner of Income-tax (CCIT),
3. Director General of Income-tax (DGI) or Chief Commissioner of Income-tax (CCIT),
4. Principal Director of Income-tax (PDI) or Principal Chief Commissioner of Income-tax (PCIT),
5. Directors of Income-tax (DIT) or Commissioners of Income-tax (CIT) or Commissioners of Income-tax (Appeals) [CIT(A)],
6. Additional Directors of Income-tax (ADIT) or Additional Commissioner of Income-tax (ACIT) or Additional Commissioner of Income-tax Appeals [ACTI(A)],
7. Joint Director of Income-tax (JDIT) or Joint Commissioner of Income-tax (JCIT)
8. Deputy Director of Income-tax (DDIT) or Deputy Commissioner of Income-tax (DCIT) or Deputy Commissioner of Income-tax Appeals [DCIT(A)]
9. Assistant Director of Income-tax or Asst. Commissioner of Income-tax
10. Income-tax Officer (ITO) 11. Tax Recovery Officer (TRO), 12. Income-tax Inspector (ITI)