

# B. Com. Part - III

## Sub. - Taxation

### Provisions of Income-Tax Act Regarding Income-Tax Authorities

Part - 1

Study point of view, provisions of Income-Tax Act regarding Income-Tax Authorities can be divided into four parts. These are as follows -

- A. Provisions regarding appointment and control.
- B. Provisions regarding jurisdiction of authorities.
- C. Provisions regarding powers of authorities.
- D. Provisions regarding disclosure of informations.

A. Provisions regarding appointment and control - These provisions are as follows -

1. Appointment of Income-Tax Authorities  
Under Sec. 117, the Central Government may appoint such persons as it thinks fit to be income-tax authorities. The appointment

2. of members of Central Board of Direct Taxes is also made by Central Government. If Central Govt. thinks suitable, it may authorise the C.B.D.T. or ~~any~~ Principal Officers or Principal Chief Commissioners of Income Tax to appoint General Deputy Chief Commissioner/Assistant Commissioner/Deputy Commissioner/other subordinate authorities. All the rules and regulations to appoint such officers shall be framed by the Central Govt. in this connection.

## 2. Control on Income Tax Authorities -

Under Sec. 118, The CBDT may, by notification in the official gazette, direct that any income-tax authority shall be subordinate to such other income tax authority.

## 3. Instructions to subordinate Authorities -

According to Sec. 119, CBDT can authorise tax authorities to issue such instructions to execute the Act properly and effectively. All the Income-Tax Authorities will have to follow these instructions. The Board may issue certain instructions regarding assessment and recovery of tax. (contd.)