

B. Cons. Part - III  
Sub-Taxation

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Topic - Provisions of Income-Tax Act. Regarding  
Income-Tax Authorities  
Part - II

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B. Provisions regarding Jurisdiction of Income-Tax Authorities - Under Sec. 120, following are the jurisdiction of the income-tax authorities:

- (i) Income-tax authorities can use all those powers for which they have been assigned by CBDT.
- (ii) The Board may be authorize any other income-tax authority to issue instructions in writing to his subordinate for the duties to be performed by them.
- (iii) The Board may ~~be~~ issue any ~~other~~ notification relating to ~~the~~ filing the return of income and jurisdiction ~~any~~ of any income-tax authority.
- (iv) The Board may issue instructions to Assessing Officers jointly to settle certain cases at any special field.
- (v) The Board may require two or more Assessing Officers (whether or no of the same class & ~~sex~~) to exercise and

perform, the powers and functions in respect of any area or classes of cases.

- (v1) Rationalising provisions relating to the jurisdiction of Income-tax Authorities [Sec. 120(v)]. The powers and functions conferred on or assigned to the Assessing Officer may also be exercised or performed by an Additional Commissioner or by the Additional Director of Income-tax.

### Change of Incumbent an Office

According to Sec 129, whenever in respect of any proceeding under this act an Income-tax authority ceases to exercise jurisdiction and is succeeded by another who has and exercises jurisdiction. The Income-tax authority so succeeding may continue the proceeding from the stage at which the proceeding was left by his predecessor.

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