

## B. Cons. Part - III

### Subject - Taxation

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

#### Part - IV

4. To give Right of Appointment; ~~The Board~~ According to Sec. 117(3), The Board can give right to any Income-tax authority to appoint necessary staff to complete his work efficiently.

5. (i) Right for Authorization; Board can authorise Chief Director or Director to do the work of any Income-tax officer, which is handed over by Board.

(ii) Board can direct the Income-tax officer to do the work of another subordinate or other authority.

(iii) Board has a right to issue to one or more officers to work together.

6. Power to make rules; Under Sec. 295, As regards Income-tax law, the Board may, subject to control of the Central Government has a right to frame the rules to whole or a part of India. These rules are to be approved by the Parliament.

7. Disclosure of Information regarding Assessors: Under Sec 138, In the public interest if Board thinks fit, may provide information regarding tax, fee, foreign exchange transactions about the assessee, so that the officer may do his work ~~then~~ efficiently.

### Tax Payer's Charter

Under the section 119 A, It has been inserted in the Act to empower the Board to adopt and declare a tax payer's charter to issue such orders, instructions, directions or guidelines to other income-tax authorities as it may deem fit for the administration of such charter.

(GWA.)