

B. Com. Part - III

Subject - Taxation

Provisions of Income-Tax Regarding Income-tax Authority Part - IV

Powers of Director General/Director of Income-Tax

Under Section 117(D), Director General means a person who is appointed by Central Govt. on the post of Director or Director General. His functions are decided by the CBDT. He is at par with the Chief Income-tax Commissioner.

Under each Director General there are (i) Director (ii) Deputy Director (iii) Assist. Director.

Powers of Director General/Director

According to Act, the various powers and functions of Director General are as under:

1. Right of Appointment: (i) He can appoint income-tax officers below the rank of Assist. Director provided they are authorised by Central Govt.

(ii) He can appoint the office staff for doing the official work,

2. Right of Transfer in the cases: Director General/Director can transfer any case to from one officer to another officer, who are subordinate to him,

3. Right to Issue Directions: U/S 119(2), He can issue the necessary instructions to Income-tax officers.

4. Right of Search and Seize: (i) Director General/Director may authorize any Deputy Director, Asst. Commissioner or Income-tax Officer to search and seize the articles found during search proceedings.

(ii) U/S 132 A, He has right to ask for the accounts and other documents from other departments also.

5. Power to issue order of re-assessment.

6. Power of Survey: He has all the powers of Income-tax Commissioner regarding doing survey as per Income-tax Act.

7. Power of Ratification: Powers to ratify or stopping tax recovery.

- 8. Power of Revision; Power of revision on order of Assessing Officer.
 - 9. Power of Exemptions in Penalty, Interest; Powers to reduce or exempt penalty interest.
 - 10. Power of Approval; Power to approve of property.
 - 11. Power of Appointment; Being authorised by Central Government to appoint Asst. Commissioner/ Deputy Commissioner.
 - 12. Other Powers —
 - (i) U/s 133, Power to call information
 - (ii) U/s 135, Power to investigate.
- Powers of Chief Commissioner or Commissioner at Income-tax

These are subordinate authorities at CBDT. Their jurisdiction of work is determined by the Board. They have to work according to orders, instructions and suggestions of the Board.

Powers of Chief Commissioner or Commissioner
 All the powers of Director General are given to Chief Commissioner.