

B. Com. Part - III

Subject - Taxation

Topic - Provision of Income - Tax Authorities - (Part - VI)

Powers of Deputy Directors, Deputy
Commissioner, Assistant Director,
Assistant Commissioner

They are appointed by
Central Govt. They work under the
control of ~~Commissioner~~ Commissioner/Director
and their jurisdiction is decided
by the Commissioner. There are many
Deputy Commissioner under one
Commissioner :-

1. Issuing directions to I.T.O. [Sec. 119(3)]
2. Using the powers of I.T.O. [Sec. 215(A)]
3. Rights to confer the orders of
additional tax on undistributed
profits. [Sec. 107]
4. All the rights of making enquiries are
available available, which are
available to an Assessing officer
in this context. (Sec. 135)

5. Right to demand all important information [Sec. 133]
6. Right to enter, ~~invest~~ investigate and collection of important informations within his own jurisdiction. [Sec. 133A]
7. Right to investigation and seize of goods. [Sec. 132]
8. Right to cancel the registration [Sec. 134(B)]
9. Right to inspect and to take copy of ~~registers~~ registers of members, debenture holders of mortgagors of the company. [Sec. 134]
10. Right to call the record from any Assessing Officer and to issue important directions.
11. All rights of civil code under Code of Civil Procedure, 1908 are available to Deputy Commissioner under any case law procedure under Sec. 131

Powers of Commissioner at I.T. (Appeals)

They are appointed by Central Govt. They officers work directly under the control of C.B.D.T., but the Board has no right to intervene in the matters of appeal.

Contd.