

B. Com. Part - III

Subject - Taxation

~~Provisions of Income Tax Authorities~~ Powers of Commissioner of (Part - II) Income - Tax (Appeals)

The power of Commissioner of Income-tax (Appeals) officers ~~are~~ are as under;

1. **Judicial Rights:** Commissioner (Appeal) and Deputy Commissioner (Appeal) under this Act (Sec. 131), at the time of any case, has got all such powers, which a court under the Code of Civil Procedure, 1908 may have in respect of following matters.
2. **Right of demanding information:** Under Sec. 133, they are authorised to get all the informations relating to any case.
3. **Right to inspect Registers of Companies:** Under Sec. 134, they are authorised to inspect and to take copy of any register relating to members, debentureholders or mortgagees of the company.

4. Adjustment of Tax Refund Amount :- Under Sec. 245, they have a right to recover the tax due or to adjust the amount of tax in the amount of refund.
5. Right of Appeal :- Under Sec. 251 Income-tax Commissioner (Appeal) and Deputy Commissioner (Appeal) have the following powers in disposing off the appeal -
- (i) They have a right to order the Assessing officer to re-assess the order passed by Assessing Officer.
 - (ii) He may confirm, or can cancel it or reduce/increase the assessment.
 - (iii) A right to confirm or reduce or cancel the appeal filed against penalty order passed by Assessing Officer.
 - (iv) In other cases, he can give the judgement as he deems justified.
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