

MINISTRY OF FINANCE**(Department of Revenue)****(CENTRAL BOARD OF DIRECT TAXES)****NOTIFICATION**

New Delhi, the 1st January, 2015

INCOME-TAX

S.O. 14(E).—In exercise of the powers conferred by section 118 of the Income-tax Act, 1961 (43 of 1961) and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), *vide* number S.O. 718(E), dated the 31st March, 2010 (No. 21/2010, dated the 31st March, 2010), except as respects things done or omitted to be done before such supersession, the Central Board of Direct Taxes hereby directs that the Income-tax authorities specified in column (2) of the Table below shall, for the purposes of the functions under section 144C of the said Act, be subordinate to the Income-tax authority specified in column (1) of the said Table, namely:-

TABLE

Income-tax Authority (1)	Income-tax Authorities (2)
Principal Chief Commissioner of Income-tax(International Taxation)	Commissioners of Income-tax being Members of Dispute Resolution Panel-1, Delhi and Dispute Resolution Panel -2, Delhi
Chief Commissioner of Income-tax(International Taxation)(West Zone), Mumbai	Commissioners of Income-tax being Members of Dispute Resolution Panel -1, Mumbai and Dispute Resolution Panel -2, Mumbai
Chief Commissioner of Income-tax(International Taxation)(South Zone), Bengaluru	Commissioners of Income-tax being Members of Dispute Resolution Panel, Bengaluru

2. This notification shall come into force on 1st January, 2015.

[Notification No. 1/ 2015/ F.No. 500/25/2014-SO/FTnTR-2(1)]

RAJAT BANSAL, Jt. Secy. (FT&TR-II)