

NOTIFICATION

New Delhi, the 24th August, 2015

[Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax]

S.O. 2299(E).—In exercise of the powers conferred by clause (b) of sub-section (4) of section 120 of the Income-tax Act, 1961 (43 of 1961) read with section 6 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 (22 of 2015), the Central Board of Direct Taxes hereby directs that the Additional Commissioners of Income-tax or the Joint Commissioners of Income-tax, as the case may be, shall exercise the powers and perform the functions of the Assessing Officers under the said Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, in respect of territorial areas or persons or classes of persons or incomes or classes of incomes or cases or classes of cases, in respect of which such Additional Commissioners of Income-tax or Joint Commissioners of Income-tax have been authorised by the Principal Chief Commissioner of Income-tax or the Chief Commissioner of Income-tax or the Director General of Income-tax or the Principal Commissioner of Income-tax or the Commissioner of Income-tax in pursuance to the directions of the Board under sub-section (1) and (2) of section 120 of the said Income-tax Act, 1961.

[Notification No. 73/2015/F. No. 187/13/2015 (ITA.I)]

DEEPSHIKHA SHARMA, Director