

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 13th March, 2019

(INCOME-TAX)

S.O. 1360(E).—In pursuance of the powers conferred by sub-sections (1) and (2) of section 120 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby—

(a) directs that the Commissioner of Income-tax specified in column (1) of the Schedule annexed hereto, having his headquarter at the place specified in the corresponding entry in column (2) of the said Schedule, to exercise the concurrent powers in addition to any other authority under the Income-tax Act—

- (i) for the purpose of centralised issuance of notice and for collection and processing of information or documents and making available the outcome of the collection and processing under sub-sections (1) and (2) of section 133C of the Income-tax Act, 1961;
- (ii) to specify the format and manner of response expected from the assessee and to call for information under section 133 of the Income-tax Act, 1961 and corresponding provisions of Chapter XXI (Penalties imposable), Chapter-XXII (Offences and Prosecution) and other provisions incidental thereto of the said Act; and
- (iii) under section 285BA of the Income-tax Act, 1961 and corresponding provisions of Chapter XXI (Penalties imposable), Chapter-XXII (Offences and Prosecution) and other provisions incidental thereto of the said Act;

in respect of such territorial area or such cases or class of cases or such persons or class of persons specified in the corresponding entry in column (3) of the said Schedule and in respect of all income or class of income thereof;

(b) authorises the Commissioner of Income-tax specified in column (1) of the said Schedule to issue orders in writing for exercise of powers and performance of functions by the Additional Commissioners or Joint Commissioners of Income-tax, who are subordinate to him, in respect of such territorial area or such persons or classes of persons or of such

income or class of income or of such cases or class of cases specified in the corresponding entry in column (3) of the said Schedule;

(c) authorises the Additional Commissioners or Joint Commissioners of Income-tax referred to in clause (b), to issue orders in writing for the exercise of the powers and performance of the functions by the Assessing Officers, who are subordinate to them, in respect of such territorial area or such persons or class of persons or income or class of income, or cases or class of cases specified in the corresponding entry in column (3) of the said Schedule, in respect of which such Additional Commissioners or Joint Commissioners of Income-tax are authorised by the Commissioner of Income-tax under clause (b).

SCHEDULE

Designation of Income-tax Authority	Headquarters	Jurisdiction
(1)	(2)	(3)
Commissioner of Income-tax, (e-Verification)	Delhi	All cases of persons in respect of all incomes within the limits of all States and Union territories of India with respect to whom there is any information in the possession of Directorate of Income-tax (Systems), Central Board of Direct Taxes.

2. This notification shall come into force from the date of its publication in the official Gazette.

[Notification No. 19/2019/F. No.187/2/2019-ITA-I]

RAJARAJESWARI R., Under Secy.