

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

**NOTIFICATION**

New Delhi, the 14th June, 2023

**(INCOME TAX)**

**S.O. 2625(E).**—In exercise of the powers conferred by section 118 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following further amendments to the Notification of the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, *vide* number S.O. 359, dated the 30<sup>th</sup> March, 1988, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), namely :—

In the said notification,—

- (i) after clause (b), the following clause shall be inserted, namely:—

“(ba) Joint Commissioners of Income-tax (Appeals) or Additional Commissioners of Income-tax (Appeals) shall be subordinate to the Chief Commissioners of Income-tax within whose jurisdiction they perform their functions;”;

(ii) for the clause (c), the following clause shall be substituted, namely:—

“(c) Additional Directors or Additional Commissioners or Joint Directors or Joint Commissioners of Income-tax shall be subordinate to the Directors or Commissioners of Income-tax within whose jurisdiction they perform their functions or other income-tax authority under whom they are appointed to work and to any other income-tax authority to whom the Director or the Commissioner of the Income-tax, as the case may be, or other income-tax authority is subordinate;”;

(iii) after clause (g), for the proviso, the following proviso shall be substituted, namely:—

“Provided that nothing in this notification shall have the effect of—

- (a) requiring any income-tax authority to make a particular assessment or to dispose of a particular case in a particular manner; or
- (b) interfering with the discretion of the Commissioner of Income-tax (Appeals) or Additional Commissioners of Income-tax (Appeals) or Joint Commissioners of Income-tax (Appeals).”

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

[Notification No. 41/ 2023 F. No. 187/1/2023-ITA-I]

SOURABH JAIN, Under Secy.

**Note:** The principal notification was published in the Gazette of India, Part II, section 3, sub-section (ii), *vide* number S.O. 359, dated the 30<sup>th</sup> March, 1988 and was last amended by notification number 69/2015, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), *vide* number S.O. 2238(E), dated the 17<sup>th</sup> August, 2015.