

POWERS OF THE DIRECTOR-GENERAL, CHIEF COMMISSIONER AND COMMISSIONER

(1) If authorised by the Central Government they may appoint income tax authorities below the rank of an Assistant Commissioner or Deputy Commissioner. [Sec. 117(2)]

(2) If authorised by the Board, they may appoint any executive or ministerial staff as may be necessary to assist them in the execution of their functions. [Sec. 117(3)]

(3) The Director-General or the Chief Commissioner or Commissioner may transfer any case from one or more Assessing Officers subordinate to him to any other Assessing Officer or Assessing Officers subordinate to him. (Sec. 127)

(4) The Director-General or the Chief Commissioner or any such Joint Director or Joint Commissioner as may be empowered by the Board or any such Dy. Director or Dy. Commissioner or Asstt. Director or Income Tax Officer as may be authorised by the Director-General or Chief Commissioner may take all steps regarding search and seizure u/s 132. (Sec. 132)

(5) The Director-General or the Chief Commissioner or Commissioner or Joint Commissioner shall be competent to make any enquiry under this Act. For this purpose, he will have all the powers that an Assessing Officer has under this Act in relation to the making of enquiries. (Sec. 135)

(6) On an application being made to the Chief Commissioner or Commissioner to supply such information relating to any assessee as is received or obtained by any income tax authority in the performance of his functions under this Act, he may, if he is satisfied that it is in public interest to do so, order the furnishing of such information to the applicant. (Sec. 138)

(7) The Chief Commissioner or Commissioner is authorised to sanction issue of notice for re-assessment u/s 148 after the expiry of four years from the end of the relevant assessment year. [Sec. 151(1)]

(8) Where a refund is found to be due to any person, the Chief Commissioner or Commissioner may order the set-off of the sum to be refunded against the sum, if any, remaining payable to him under this Act. (Sec. 245)

(9) If the Commissioner considers that any order passed under this Act by the Assessing Officer is erroneous and is prejudicial to the interest of the revenue, he may pass such order thereon as is justified including an order enhancing or modifying the assessment or cancelling the assessment and directing a fresh assessment. (Sec. 263)

(10) In the case of any order other than the one revised under point (10) above, the Commissioner may, either of his own motion or on an application by the assessee for revision call for the record of any proceeding under this Act in which any such order has been passed and after making a necessary enquiry, may pass revised order which should not be prejudicial to the assessee. (Sec. 264)

(11) The Commissioner may reduce or waive the penalty imposed on a person u/s 271(1)(ii) (Concealment of income). (Sec. 273A)

(12) The Chief Commissioner or Director-General has the power to approve the order of reduction or waiver of the penalty imposed u/s 271(1)(c), issued by the Commissioner if the amount of income concealed or amount of inaccurate income furnished exceeds ₹ 5,00,000. [Sec. 273A(2b)]

(13) Where the Assessing Officer is of the opinion that for the purpose of protecting the interests of revenue it is necessary to attach any property of the assessee, he has to obtain prior approval of the Director General or Chief Commissioner or Commissioner for issuing such order. (Sec. 281)

POWERS OF JOINT COMMISSIONER, ASSISTANT DIRECTOR OR DY. DIRECTOR

(1) The Joint Commissioner or Assessing Officer shall have all powers to call for information under *section 133*. (Sec. 133)

(2) An Assistant Director or Dy. Director or an Assessing Officer can enter any place within his jurisdiction or any place occupied by any person in respect of whom he exercises jurisdiction, to make a survey and in that connection to take all necessary steps after obtaining the approval of the Joint Director or Joint Commissioner. (Sec. 133A)

(3) The Joint Commissioner or an Assistant Director or Dy. Director or an Assessing Officer may enter any building or place within his jurisdiction or any building or place occupied by any person in respect of whom he exercises jurisdiction, for the purpose of collecting any information which may be useful for or relevant to, the purposes of this Act. (Sec. 133B)

(4) The Joint Commissioner or an Assessing Officer may inspect and take copies of any register of the members, debenture holders, or mortgagees of any company. (Sec. 134)

(5) The Joint Commissioner shall be competent to make any enquiry under this Act and for this purpose shall have all the powers that an Assessing Officer has under this Act in relation to the making of enquiries. (Sec. 135)

(6) The Assessing Officer may serve notice u/s 142 or u/s 148 for making any enquiry before assessment.

(7) The Assessing Officer has the power to make an assessment under *sections 143, 144 and 147*.

(8) A Joint Commissioner may call for and examine the record or any proceeding in which an assessment is pending and if he considers necessary, he may issue such directions as he thinks fit to the Assessing Officer. (Sec. 144A)

(9) The Joint Commissioner or Assessing Officer shall have the same powers as are vested in a court under the Code of Civil Procedure, 1908, when trying a suit under this Act. [Sec. 131(1)]

(10) If the Assistant Director or Dy. Director has reason to suspect that any income has been concealed or is likely to be concealed by any person within his jurisdiction, he shall be competent to exercise all powers under *sub-section (1) of section 131*. [Sec. 131(1A)]

> Powers of Commissioner (Appeals)

(1) The Commissioner (Appeals) shall have the same powers as are vested in a court under the Code of Civil Procedure, 1908, when trying a suit under this Act. (Sec. 131)

(2) The Commissioner (Appeals) shall have all powers to call for information u/s 133. (Sec. 133)

(3) The Commissioner (Appeals) may inspect or take copies of any register of members, debenture holders or mortgagees of any company. (Sec. 134)

(4) The Commissioner (Appeals) while disposing of an appeal, shall have the following powers : (Sec. 251)

(a) in an appeal against an order of assessment, he may confirm, reduce, enhance or annual the assessment;

(b) in an appeal against an order imposing a penalty, he may confirm, or cancel such order or vary it so as either to enhance or to reduce the penalty;

(c) in any other case, he may pass such order in the appeal as he thinks fit.

Provided that he shall not enhance an assessment or a penalty or reduce the amount of refund unless the appellant has had a reasonable opportunity of showing causes against such enhancement or reduction.

Further, the Commissioner (Appeals) may consider and decide any matter arising out of the proceedings, even if such matter was not raised before the Commissioner (Appeals) by the appellant.

> Inspectors of Income Tax

The Income Tax Inspectors are appointed by the Commissioner of Income Tax and are required to perform such functions as may be assigned to them from time to time either by the Commissioner or by the authority under whom they are working.