

CHAPTER XIII
INCOME-TAX AUTHORITIES

A.—Appointment and control

Income-tax authorities.

116. There shall be the following classes of income-tax authorities for the purposes of this Act, namely :—

- (a) the Central Board of Direct Taxes constituted under the Central Boards of Revenue Act, 1963 (54 of 1963),
- (b) Directors-General of Income-tax or Chief Commissioners of Income-tax,
- (c) Directors of Income-tax or Commissioners of Income-tax or Commissioners of Income-tax (Appeals),
- (cc) Additional Directors of Income-tax or Additional Commissioners of Income-tax or Additional Commissioners of Income-tax (Appeals),
- (cca) Joint Directors of Income-tax or Joint Commissioners of Income-tax,
 - (d) Deputy Directors of Income-tax or Deputy Commissioners of Income-tax or Deputy Commissioners of Income-tax (Appeals),
 - (e) Assistant Directors of Income-tax or Assistant Commissioners of Income-tax,
 - (f) Income-tax Officers,
 - (g) Tax Recovery Officers,
 - (h) Inspectors of Income-tax.