

INCOME-TAX ACT, 2025

A: Authorities, jurisdiction and functions

Section 236 - Income-tax authorities.

For the purposes of this Act, there shall be the following classes of income-tax authorities:—

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