

## INCOME-TAX ACT, 2025

A: Authorities, jurisdiction and functions

### **Section 237 - Appointment of income-tax authorities.**

(1) The Central Government may appoint such persons as it thinks fit to be income-tax authorities.

(2) The Central Government may, subject to the rules and its orders regulating the conditions of service of persons in public services and posts, authorise the Board, or a Principal Director General or Director General, or a Principal Chief Commissioner or Chief Commissioner, or a Principal Director or Director, or a Principal Commissioner or Commissioner, to appoint income-tax authorities below the rank of a Deputy Commissioner or Assistant Commissioner.

(3) Subject to the rules and orders of the Central Government regulating the conditions of service of persons in public services and posts, an income-tax authority authorised in this behalf by the Board, may appoint such executive or ministerial staff as may be necessary to assist it in the execution of its functions.