

INCOME-TAX ACT, 2025

A: Authorities, jurisdiction and functions

Section 244 - Change of incumbent of an office.

(1) Whenever, in respect of any proceeding under this Act, an income-tax authority ceases to exercise jurisdiction and is succeeded by another who has and exercises jurisdiction, the income-tax authority so succeeding may continue the proceeding from the stage at which the proceeding was left by his predecessor.

(2) Before the proceeding referred to in sub-section (1) is so continued, the assessee concerned may demand that--

(a) the previous proceeding or any part thereof be reopened; or

(b) he be reheard before any order of assessment is passed against him.