

## **INCOME TAX INSTRUCTION**

**NO. 6/2011**

**DATED 8-4-2011**

### **Income-tax- Instructions regarding income limits for assigning cases to Deputy Commissioners/Assistant Commissioners/ITOs**

#### **INSTRUCTION**

Reference may kindly be made to Board's Instruction No. 1/11, dated 31-1-2011 which lays down revised monetary limit of cases to be assessed by DCsIT/ACsIT in metro cities and mofussil areas w.e.f. 1-4-2011. Some CCsIT have expressed the view that the limits fixed in the aforesaid Instruction, if strictly enforced would lead to unequal distribution of workload between the ACITs and the ITOs in some of the charges.

**2.** In view of the above, the Instruction No. 1, dated 31-1-2011 has been reconsidered by the Board and it has been decided that if the application of above limits in any CIT charge leads to a substantially uneven distribution of workload between DCsIT/ACsIT and ITOs, the CCIT/DGIT may adjust the above limits by an amount of upto Rs. 5 lakhs to ensure that the workload is equitably distributed amongst the Assessing Officers after recording reasons in this regard.

**3.** It is further clarified that the mofussil areas referred to in the Instruction No. 1/2011 means all stations other than the metro cities of Delhi, Mumbai, Kolkata, Chennai, Hyderabad, Ahmedabad, Pune and Bangalore.

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