

Agricultural Income-tax Act, 1957

Section 17 - Income-tax Authorities

17. Income-Tax Authorities

(1) There shall be the following classes of income-tax authorities for the purposes of this Act, namely:--

(a) Commissioner of Agricultural Income-tax;

1[(aa)2[Additional Commissioner] of Agricultural Income-tax;]

(b)2[Joint Commissioner] of Agricultural Income-tax;

3[(bb)2[Deputy Commissioner] of Agricultural Income-Tax;]

(c)2[Assistant Commissioner of Agricultural Income-tax]

4[(d)2[Agricultural Income-tax Officers]]

(2) The authorities specified in sub-section (1) shall be appointed by the State Government and shall exercise such powers and perform such functions and duties under this Act in respect of such classes of persons or classes of income and in such areas,5[as the Commissioner may, by notification in the official Gazette, direct.]

4[Provided that the2[Assistant Commissioner of Agricultural Income-tax] and the2[Agricultural Income-tax Officers] shall, subject to the directions issued by the State Government, exercise such powers and perform such functions and duties under the Act in respect of such classes of persons or income and in such areas as the Commissioner may, direct.]

3[(2A) (a) The Commissioner may, by general or special order in writing, direct that the powers conferred on the2[Assistant Commissioner of Agricultural Income-tax] by or under this Act, shall, in respect of any specified case or classes of cases or of any specified persons or classes of persons, be exercised by the 2[Deputy Commissioner of Agricultural Income-Tax.]

(b) Where an order under clause (a) is issued, then for the purposes of any case or person in respect of which any such order applies, reference in this Act or in any rule made thereunder to the2[Assistant Commissioner of Agricultural Income-tax] shall be deemed to be reference to the2[Deputy Commissioner of Agricultural Income-Tax;]]

4[(2B) (a) The Commissioner may, by general or special order in writing, direct that the powers conferred on the2[Assistant Commissioner of Agricultural Income-tax] by or under this Act, shall, in respect of any specified case or classes of cases or of any specified persons or classes of persons, be exercised by the 2[Agricultural Income-tax Officer.]

(b) Where an order under clause (a) is issued, then for the purpose of any case or person in respect of which or whom any such order applies, reference in this Act or in any rule made thereunder to the2[Assistant Commissioner of Agricultural Income-tax] shall be deemed to be reference to the2[Agricultural Income-tax Officer.]]

(3) The State Government may, by notification in the official Gazette, empower any officers other than the authorities specified in sub-section (1) to exercise such powers and perform such functions and duties under this Act in respect of such classes of persons or classes of income and in such areas, as may be specified in the notification.

(4) The authorities specified in sub-section (1) and the officers specified in sub-section (3) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (Central Act XLV of 1860).

(5) All Officers and persons employed in the execution of this Act shall observe and follow the orders, instructions and directions of 6[the State Government and the Commissioner]:

Provided that no such order, direction or instruction shall be given so as to interfere with the discretion of any appellate authority in the exercise of its appellate functions.

1. Inserted by Act 14 of 1983 w.e.f. 1.12.1982.

2. Substituted by Act 5 of 1993 w.e.f. 9.11.1992.

3. Inserted by Act 29 of 1963 w.e.f. 1.1.1964.

4. Inserted by Act 29 of 1976 w.e.f. 1.4.1975.

5. Substituted by Act 5 of 2000 w.e.f. 1.4.2000.

6. Substituted by Act 29 of 1963 w.e.f. 1.1.1964.