Finance Act 1970

Section 19 - Substitution of New Section for Section 130

For section 130 of the Income-tax Act, the following section shall be substituted, namely :-

"130. Commissioner competent to perform any function or functions. - (1) In respect of any function to be performed by a Commissioner under any provision of this Act in relation to an assessee, the Commissioner referred to therein shall, -

(a) in a case where only one Commissioner has jurisdiction over such assessee, be such Commissioner;

(b) in a case where two or more Commissioner have concurrent jurisdiction over such assessee, be the Commissioner empowered to perform such function by the Board.

(2) Subject to the provisions of sub-section (1), for the purposes of Sections 253, 254, 256, 263 and 264, the Commissioner referred to therein shall, in relation to an assessee, be the Commissioner having for the being jurisdiction over the assessee.".
