

## CHAPTER III

### TAXING AUTHORITIES

**18. Income-tax Authorities.** (1) There shall be the following classes of Income Tax Authorities for the purpose of this Act, namely: -

- (a) Commissioner of Taxes;
- (b) Additional Commissioner of Taxes;
- (c) Joint Commissioner of Taxes;
- (d) Deputy Commissioner of Taxes (Appeals);
- (e) Deputy Commissioner of Taxes;
- (f) Senior Superintendent of Taxes;
- (g) Agricultural Income Tax Officer;
- (h) Superintendent of Taxes;
- (i) All Assam Investigation Officer;
- (j) Inspector of Taxes;
- (k) Agricultural Income Tax Inspector;

(2) The State Government may appoint one Commissioner of Taxes and as many other officers as mentioned in subsection (1) of section 18 as the State Government may deem fit.

(3) The Commissioner of Taxes shall perform his functions in respect of whole of the State of Assam and the other officers mentioned in sub-section (1) shall perform their functions in respect of such areas or such persons or classes of persons or of such incomes or classes of incomes or of such cases or classes of cases as the Commissioner of Taxes may, by notification in the Official Gazette, direct.

#### Amendments

The whole section has been substituted w.e.f. 14-5-1993(effective from as sessment year 1994-95) by Assam Act No. IX of 1993.