

Section - 7, Gift-Tax Act, 1958

CHAPTER III
GIFT-TAX AUTHORITIES

[89](#) [**Gift-tax authorities and their jurisdiction.**

7. The income-tax authorities specified in section 116 of the Income-tax Act shall be the gift-tax authorities for the purposes of this Act and every such authority shall exercise the powers and perform the functions of a gift-tax authority under this Act in respect of any person within his jurisdiction, and for this purpose his jurisdiction under this Act shall be the same as he has under the Income-tax Act by virtue of orders or directions issued under section 120 of that Act (including orders or directions assigning concurrent jurisdiction) or under any other provision of that Act.

Explanation.—For the purposes of this section, the gift-tax authority having jurisdiction in relation to a person who has no income assessable to income-tax under the Income-tax Act shall be the gift-tax authority having jurisdiction in respect of the area in which that person resides.]

Section - 7A, Gift-Tax Act, 1958

Powers of Commissioner respecting specified areas, cases, persons, etc.

7A. [90](#)[***]

Section - 7AA, Gift-Tax Act, 1958

Concurrent jurisdiction of Inspecting Assistant Commissioner and Gift-tax Officer.

7AA. [91](#)[***]

Section - 7B, Gift-Tax Act, 1958

Power to transfer cases.

7B. [92](#)[***]

Section - 8, Gift-Tax Act, 1958

[93](#) [**Control of gift-tax authorities.**

8. Section 118 of the Income-tax Act and any notification issued thereunder shall apply in relation to the control of gift-tax authorities as they apply in relation to the control of the corresponding income-tax authorities, except to the extent to which the Board may, by notification in the Official Gazette, otherwise direct in respect of any gift-tax authority.]

Section - 9, Gift-Tax Act, 1958

⁹⁵ [Instructions to subordinate authorities.

9. (1) The Board may, from time to time, issue such orders, instructions and directions to other gift-tax authorities as it may deem fit for the proper administration of this Act, and such authorities and all other persons employed in the execution of this Act shall observe and follow such orders, instructions and directions of the Board :

Provided that no such orders, instructions or directions shall be issued—

(a) so as to require any gift-tax authority to make a particular assessment or to dispose of a particular case in a particular manner ; or

(b) so as to interfere with the discretion of the Deputy Commissioner (Appeals) or Commissioner (Appeals) in the exercise of his appellate functions.

(2) Without prejudice to the generality of the foregoing power,—

(a) the Board may, if it considers it necessary or expedient so to do, for the purpose of proper and efficient management of the work of assessment and collection of revenue, issue from time to time (whether by way of relaxation of any of the provisions of sections ⁹⁶[13, 14, 15, 16, 16B,] 17 and 34 or otherwise), general or special orders in respect of any class of cases, setting forth directions or instructions (not being prejudicial to assesseees) as to the guidelines, principles or procedures to be followed by other gift-tax authorities in the work relating to assessment or collection of revenue or the initiation of proceedings for the imposition of penalties and any such order may, if the Board is of opinion that it is necessary in the public interest so to do, be published and circulated in the prescribed manner for general information ;

(b) the Board may, if it considers it desirable or expedient so to do for avoiding genuine hardship in any case or class of cases, by general or special order, authorise any gift-tax authority, not being a Deputy Commissioner (Appeals) or Commissioner (Appeals) to admit an application or claim for any exemption, deduction, refund or any other relief under this Act after the expiry of the period specified by or under this Act for making such application or claim and deal with the same on merits in accordance with law.]

Section - 9A, Gift-Tax Act, 1958

Directors of Inspection.

9A. ⁹⁷[***]

Section - 10, Gift-Tax Act, 1958

⁹⁸ [Jurisdiction of Assessing Officers and power to transfer cases.

10. (1) The provisions of sections 124 and 127 of the Income-tax Act shall, so far as may be, apply for the purposes of this Act as they apply for the purposes of the Income-tax Act, subject to the modifications specified in sub-section (2).

(2) The modifications referred to in sub-section (1) shall be the following, namely :—

- (a) in section 124 of the Income-tax Act,—
- (i) in sub-section (3), references to the provisions of the Income-tax Act shall be construed as references to the corresponding provisions of the Gift-tax Act ;
 - (ii) sub-section (5) shall be omitted ;
- (b) in section 127 of the Income-tax Act, in the *Explanation* below sub-section ⁹⁹[(4)] references to proceedings under the Income-tax Act shall be construed as including references to proceedings under the Gift-tax Act.]

Section - 11, Gift-Tax Act, 1958

Inspector of Gift-tax.

11. ¹[***]

Section - 11A, Gift-Tax Act, 1958

Commissioner competent to perform any function or functions.

11A. ²[***]

Section - 11AA, Gift-Tax Act, 1958

Gift-tax Officer competent to perform any function or functions.

11AA. ³[***]

Section - 11B, Gift-Tax Act, 1958

Control of gift-tax authorities.

11B. ⁴[***]

Section - 12, Gift-Tax Act, 1958

Gift-tax authorities to follow orders, etc., of the Board.

12. ⁵[***]

Section - 12A, Gift-Tax Act, 1958

⁶ [Power of ⁷ [Chief Commissioner or Commissioner] and of ⁸ [^{8a} [Joint] Commissioner] to make enquiries under this Act.

12A. The ⁷ [Chief Commissioner or Commissioner] and the ⁸ [^{8a} [Joint] Commissioner] shall be competent to make any enquiry under this Act, and for this purpose, shall have all the powers that an ⁹ [Assessing Officer] has under this Act in relation to the making of enquiries.]