

CHAPTER III

WEALTH-TAX AUTHORITIES

³³[Wealth-tax authorities and their jurisdiction.

8. The income-tax authorities specified in section 116 of the Income-tax Act shall be the wealth-tax authorities for the purposes of this Act and every such authority shall exercise the powers and perform the functions of a wealth-tax authority under this Act in respect of any individual, Hindu undivided family or company, 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 wealth-tax authority having jurisdiction in relation to a person who is not an assessee within the meaning of the Income-tax Act shall be the wealth-tax authority having jurisdiction in respect of the area in which that person resides.]

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

³⁴ 8A. [Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988.]

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

³⁵ 8AA. [Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988.]

Power to transfer cases.

³⁶ 8B. [Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988.]

³⁷[Control of wealth-tax authorities.

9. Section 118 of the Income-tax Act and any notification issued thereunder shall apply in relation to the control of wealth-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 wealth-tax authority.]

Commissioners of Wealth-tax (Appeals).

³⁸ 9A. [Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988.]

³⁹[**Instructions to subordinate authorities.**

10. (1) The Board may, from time to time, issue such orders, instructions and directions to other wealth-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 wealth-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 ⁴⁰[14, 15, 16, 17, 17B,] 18 and 35 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 wealth-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 wealth-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.]

Directors of Inspection.

⁴¹ 10A. [Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988.]

Section - 11, Wealth-Tax Act, 1957

⁴²**[Jurisdiction of Assessing Officers and power to transfer cases.**

11. (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 Wealth-tax Act ;

(ii) sub-section (5) shall be omitted ;

(b) in section 127 of the Income-tax Act, in the *Explanation* below sub-section ⁴³[(4)], references to proceedings under the Income-tax Act shall be construed as including references to proceedings under the Wealth-tax Act.]

Section - 11A, Wealth-Tax Act, 1957

Inspector of Wealth-tax.

⁴⁴ **11A.** [*Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988.*]

Section - 11AA, Wealth-Tax Act, 1957

Commissioner competent to perform any function or functions.

⁴⁵ **11AA.** [*Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988.*]

Section - 11B, Wealth-Tax Act, 1957

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

⁴⁶ **11B.** [*Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988.*]

Section - 12, Wealth-Tax Act, 1957

Control of wealth-tax authorities.

⁴⁷ **12.** [*Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988.*]

⁴⁸[**Appointment of Valuation Officers.**

12A. ⁴⁹(1) The Central Government may appoint as many Valuation Officers as it thinks fit.

(2) Subject to the rules and orders of the Central Government regulating the conditions of service of persons in public services and posts, a wealth-tax authority may appoint as many overseers, surveyors and assessors as may be necessary to assist the Valuation Officers in the performance of their functions].

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

⁵⁰ **13.** [*Omitted by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1988.*]

⁵¹[**Powers of ⁵²[Director-General or Director], ⁵³[Chief Commissioner or Commissioner] and ⁵⁴[Joint Commissioner] to make enquiries.**

13A. The ⁵²[Director-General or Director], the ⁵⁵[Chief Commissioner or Commissioner] and the ⁵⁶[Joint Commissioner] shall be competent to make any enquiry under this Act, and for this purpose shall have all the powers that an ⁵⁷[Assessing Officer] has under this Act in relation to the making of enquiries.]