

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 30th September, 2026

(INCOME TAX)

S.O. 5368(E).— In exercise of the powers conferred by section 238 of the Income-tax Act, 2025, the Central Board of Direct Taxes hereby makes the following further amendments to the Notification of the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, *vide* number S.O. 359, dated the 30th March, 1988, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), namely:—

In the said notification, -

- i. for clause (ba), the following clause shall be substituted, namely:-

"(ba) Joint Commissioners of Income-tax (Appeals) or Additional Commissioners of Income-tax (Appeals) shall be subordinate to the Principal Chief Commissioners of Income-tax or Chief Commissioners of Income-tax within whose jurisdiction they perform their functions."

2. This notification shall come into force from the date of publication in the Official Gazette.

[Notification No. 133 / 2026 F. No. 300187/1/2026-ITA-I]

HARDEV SINGH, Under Secy.

Note: The principal notification was published in the Gazette of India, Part II, section 3, sub-section (ii), *vide* number S.O. 359, dated the 30th March, 1988 and was last amended by notification number 41/2023, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), *vide* number S.O. 2625(E), dated the 14th June, 2023.