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**Income Tax Act 1961 s 116 - Income-tax authorities**

**There shall be the following classes of income-tax authorities for the purposes of this Act, namely:—**

**(a) the Central Board of Direct Taxes constituted under the Central Boards of Revenue Act,1963 (54 of 1963),**

**(aa) Principal Directors General of Income-tax or Principal Chief Commissioners of Income-tax,**

**(b) Directors-General of Income-tax or Chief Commissioners of Income-tax,**

**(ba) Principal Directors of Income-tax or Principal Commissioners of Income-tax,**

**(c) Directors of Income-tax or Commissioners of Income-tax or Commissioners of Income tax (Appeals),**

**(cc) Additional Directors of Income-tax or Additional Commissioners of Income-tax or Additional Commissioners of Income-tax (Appeals),**

**(cca) Joint Directors of Income-tax or Joint Commissioners of Income-tax,**

**(d) Deputy Directors of Income-tax or Deputy Commissioners of Income-tax or Deputy Commissioners of Income-tax (Appeals),**

**(e) Assistant Directors of Income-tax or Assistant Commissioners of Income-tax,**

**(f) Income-tax Officers,**

**(g) Tax Recovery Officers,**

**(h) Inspectors of Income-tax.**