

**MINISTRY OF FINANCE****(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

**(Investigation Division-V)****NOTIFICATION**

New Delhi, the 28th October, 2020

**S.O. 3854(E).**—In exercise of the powers conferred by sub-section (1) of section 280A of the Income-tax Act, 1961 (43 of 1961) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 37/2018 dated the 8<sup>th</sup> August, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), *vide* number S.O. 3942(E), dated the 8<sup>th</sup> August, 2018, except as respects things done or omitted to be done before such supersession, the Central Government, in consultation with the Chief Justice of the Gauhati High Court, hereby designates the Court of Munsiff No. 3-cum-Judicial Magistrate, 1st Class, Kamrup (M), Guwahati as the Special Court for the States of Assam, Nagaland, Mizoram and Arunachal Pradesh for the purposes of the said sub-section.

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

[Notification No. 86/2020 dated 28-10-2020/F. No. 285/09/2018-IT(Inv.V) CBDT]

DEEPAK TIWARI, Commissioner of Income Tax (OSD) (INV.)