

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

(CENTRAL BOARD OF DIRECT TAXES)

(Investigation Division-V)**NOTIFICATION**

New Delhi, the 4th December, 2019

S.O. 4344(E)—In exercise of the powers conferred by sub-section (1) of section 280A of the Income-tax Act, 1961 (43 of 1961) and section 84 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 (22 of 2015), the Central Government, in consultation with the Chief Justice of High Court of Himachal Pradesh, Shimla hereby designates the Civil Judge-cum-JMIC (3), Shimla and Civil Judge-cum-JMIC(2), Hamirpur as Special Courts for the purposes of sub-section (1) of section 280A of the Income-tax Act, 1961 and section 84 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 within their respective jurisdiction.

[Notification No. 102/2019 / F. No 285/36/2019-IT (Inv.V) CBDT]

Dr. ZAKIR THOMAS, Commissioner of Income Tax (OSD) (INV.), CBDT