

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

(CENTRAL BOARD OF DIRECT TAXES)

(INVESTIGATION DIVISION-V)

NOTIFICATIONNew Delhi, the 11th December, 2018**No. 87/2018**

S.O. 6141(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 the Calcutta High Court, hereby designates the 1st Court of Judicial Magistrate in the Headquarters of each district judgship including that of the Union Territory of Andaman and Nicobar Islands and also the 4th Court of Metropolitan Magistrate in the judgship of City Sessions Court, Bichar Bhavan, Calcutta, 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 in the State of West Bengal and in the Union Territory of Andaman and Nicobar Islands.

[F.No. 285/24/2018-IT(Inv.V) CBDDT]

DR. ZAKIR THOMAS, CIT(OSD)(INV.), CBDDT