

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

(CENTRAL BOARD OF DIRECT TAXES)

(INVESTIGATION DIVISION-V)

NOTIFICATION

New Delhi, the 21st April, 2022

S.O. 1909(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 Delhi High Court, hereby designates the Court of Additional Chief Metropolitan Magistrate (Special Acts), Central, Tis Hazari Courts, Delhi as the Special Court for the purposes 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 for the entire National Capital Territory of Delhi.

[Notification No. 39/2022/F. No. 285/40/2021-IT (Inv.V)/CBDT]

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