

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
(INVESTIGATION DIVISION-V)

NOTIFICATION

New Delhi, the 11th November, 2022

S.O. 5248(E).—In exercise of the powers conferred by sub-section (1) of section 280A of the Income-tax Act, 1961 (43 of 1961) read with 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 High Court of Himachal Pradesh, Shimla, hereby designates the Courts in the State of Himachal Pradesh as mentioned in column (2) of the Table below, as Special Courts for the areas within their territorial jurisdiction as specified in column (3) of the said Table 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, namely:-

TABLE

Serial Number	Court	Area
(1)	(2)	(3)
1.	Court of Judicial Magistrate 1st Class, Court No. 1, Dharamshala.	Una, Chamba, Kangra
2	Court of Judicial Magistrate 1st Class, Court No. 1, Rampur.	Kullu, Mandi, Solan, Kinnaur
3	Court of Judicial Magistrate 1st Class, Court No. 1, Nahan.	Bilaspur and Sirmaur

[F. No.285/36/2019-IT(Inv.V) CBDT/Notification No. 120/2022 dated 11/11/2022]

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