

F.No. 370133/13/2022-TPL
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
(TPL Division)

New Delhi, dated 28th September, 2022

ORDER

Sub: Order specifying the Collegium - Explanation to section 158AB of the Income-tax Act, 1961
- reg

In exercise of powers conferred under the *Explanation* to section 158AB of the Income-tax Act, 1961 (the Act), the Central Board of Direct Taxes (read as 'Board') hereby specifies that for the purpose of deciding deferment of appeals before the Appellate Tribunal or the jurisdictional High Court by the Assessing Officer under section 158AB of the Act, a Collegium shall be constituted as under:-

(i)

Sl.No.	Appeals in Jurisdiction	Collegium to be Constituted By
1.	International tax and Transfer Pricing	Pr. Chief Commissioner of Income-tax (International tax and Transfer Pricing)
2.	Exemption Charge	Pr. Chief Commissioner of Income-tax (Exemptions)
3.	Central Charges	Chief Commissioner of Income-tax (Central) or DGIT(Inv) – [Jurisdictional]
4.	All other cases	Pr. Chief Commissioner of Income-tax (CCA) – [Jurisdictional]

(ii) The Collegium shall comprise of three members who are officers of the rank of Principal Commissioner of Income-tax (PCIT) or Commissioner of Income-tax (CIT);

(iii) The members shall be:-

- a. the PCIT or CIT having jurisdiction over the case in which deferment of appeal is to be decided under section 158AB(1); and
- b. two other officers of the rank of PCIT or CIT nominated by respective Pr.CCIT/CCIT/DGIT mentioned in the table in (i) above;

(iv) The Collegium may co-opt one officer of the rank of PCIT or CIT if it so decides;

(v) The seniormost member of the Collegium shall act as the Chairperson of the Collegium.

2. This order comes into effect from the date of its issue.

3. Hindi version shall follow.

P. Amrutha
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