

CENTRAL BOARD OF EXCISE AND CUSTOMS (REGULATION OF TRANSACTION OF BUSINESS) RULES, 1964

CONTENTS

1. 1
2. 2
3. 3
4. 4

CENTRAL BOARD OF EXCISE AND CUSTOMS (REGULATION OF TRANSACTION OF BUSINESS) RULES, 1964

G. S. R. 31, Dated the 1st January, 1964.-In exercise of the powers conferred by sub-section (1) of Section 4 of the Central Boards of Revenue Act, 1963 (54 of 1963), and in supersession of all previous rules on the subject, the Central Government hereby makes the following rules, namely :

1. 1 :-

These may be called the Central Board of Direct Taxes (Regulation of Transaction of Business) Rules, 1964.

2. 2 :-

In these rules, unless the context otherwise requires-

- (a) "Board" means the Central Board of Direct Taxes constituted under Section 3 of the Act;
- (b) "Chairman" means the Chairman of the Board;
- (c) "Member" means a Member of the Board.

3. 3 :-

The Central Government may by notification in the Official Gazette, appoint one of the Members to be its Chairman. ¹[Provided that during the R.B. period of absence of the Chairman whether on view or otherwise, the Central Government may ² [* * *] otherwise one of the Members to discharge the functions of the Chairman].

1. Ins. by G.S.R. 1221, dated 14th November, 1980.

2. Deleted by G.S.R. 749, dated 23rd August, 1983.

4. 4 :-

The Chairman may, by an order made with the previous approval of the Central Government, distribute the business of the Board among himself and the other Members and specify the cases or class of cases which shall be considered jointly by the Board.