

F No. 187/3/2020-ITA-I
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Direct Taxes)

North Block, New Delhi – 110001.

Dated the 19 October, 2020

ORDER

Subject: Order under section 119 of the Income-tax Act, 1961 for exercising power of survey u/s 133A of the Income-tax Act, 1961 and in pursuance of The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 Regarding;

In pursuance of the '*The Taxation and Other Laws (Relaxation And Amendment of Certain Provisions) Act, 2020*' and in supersession of the order u/s 119 of the Income-tax Act 1961 (the Act) Vide F.No 187/3/2020-ITA-1 dated 18th September, 2020, prescribing the "Income-tax Authority" for the purpose of power of survey u/s 133A of the Act, the Central Board of Direct Taxes, in exercise of powers under section 119 of the Act, hereby directs that:-

- i) **TDS Charges:** Any verification or survey u/s 133A of the Act by the TDS charge shall be conducted by its own officers. Where the TDS charge is headed by the Pr.CCIT of the region or by the CCIT (TDS), the verification or survey action shall be approved by the Pr.CCIT of the region or the CCIT (TDS), as the case may be and shall be conducted by the officers of the TDS charge.
- ii) **Central Charges:** Any survey action u/s 133A of the Act by a Central Charge which reports to DGIT (Inv) shall be approved by the DGIT (Inv.) and shall be conducted by the officers of the Investigation Wing by including the officers of the Central charge in the team. However, any survey action u/s 133A of the Act by the Central charge headed by the CCIT (Central) shall be conducted after the approval of a collegium consisting of CCIT(Central) concerned, as one member of the collegium and the DGIT (Inv.) of the region as the other member of the collegium, and shall be conducted by the officers of the Investigation Wing after including the officers of the Central charge in the team.
- iii) **International Taxation Division:** The TDS surveys by the International Taxation Division shall henceforth be approved by the collegium of Pr.CCIT (IT&TP)/CCIT(IT&TP) as one member of the collegium and CCIT (TDS) or the Pr.CCIT of the region where there is no CCIT(TDS), as the case may be, as the other member of the collegium. The survey shall be conducted by the officers of TDS charge by including officers of IT&TP Division in the

team. For any other survey by the International Taxation Division, the same is to be approved by the collegium of Pr.CCIT(IT&TP)/ CCIT(IT&TP) and DGIT (Inv.). Such surveys shall be conducted by the officers of the Investigation Wing by including officers of IT&TP Division in the team.

- iv) **NeAC/NFAC Units:** If for any reason, action u/s 133A of the Act is required by the National e- Assessment Centre or the National Faceless Appeal Center, they may, through the PCIT (Verification Unit) concerned, make such request to DGIT (Inv.) concerned and the survey shall be conducted by the Investigation Wing after including the officers of the Verification Unit from which the reference has been received. In such circumstances, the survey shall be approved by a collegium consisting of the CCIT (ReAC) concerned as one member of the collegium and the DGIT (Inv.) as the other member.
- v) **Exemption Charge:** If for any reason, any survey action u/s 133A of the Act is required by the Exemption Charge, the same shall be approved by the collegium consisting of Pr.CCIT (Exemption) as one member and DGIT (Inv.) as the other member. Such action shall be carried out by the officers of the Investigation Wing after including officers of the exemption charge in the team. Verification of trusts for registration u/s 12A/80G/10 (23C) shall be done through electronic means by the officer of Exemption charge. If for any reason, presence of the applicant is required, then the same shall be with the approval of Pr.CCIT (Exemption).
- vi) **I&CI Charges:** Any verification by the I&CI charge for enforcement of various compliances of Section 285BA of the Act and related rules shall be done only through the electronic means by the officers of I&CI charge. If the presence of the 'Person' defined u/s 285BA of the Act is required for such verification, then same shall be done with the approval of DGIT (I&CI). If at all there is a requirement of any survey u/s 133A of the Act by the I&CI charge, same shall be conducted after the approval of a collegium consisting of DGIT (I&CI) as one member of the collegium and the DGIT (Inv.) of the region as the other member of the collegium, and shall be conducted by the officers of the Investigation Wing after including the officers of the I&CI charge in the team.

2. It is clarified the recovery surveys shall, henceforth be conducted as per the order u/s 119 of the Act issued vide F.No.275/29/2020-IT (B) dated 16th October, 2020.

3. It is further directed that the collegium shall consist of two officers of the level of Pr.CCIT/CCIT/DGIT and shall operate only where more than one officer as discussed above are available to take the decision regarding the surveys. The

means and mechanism w.r.t details like meeting and sitting of the collegium shall be decided by the senior officer of the collegium.

4. Further, it is reiterated that as per the amended section 133A of the Act, the surveys can be conducted only by the officers of the Investigation Wing or the TDS charge and any such action shall be taken only as a last resort when all the other means of verification/ obtaining details online/ recovery are exhausted.
5. The PrCIT/CIT/PDIT/DIT of the TDS charge or the Investigation Wing should monitor and ensure that the survey does not go beyond the scope as approved by the collegium of the concerned Pr.CCIT/CCIT (TDS)/DGIT(Inv.), as the case may be as discussed above.
6. The TDS charge or the Investigation Wing officer shall prepare the survey report and upload the same on ITBA as per the Survey Module and extant instructions in this regard and shall also send a copy of the survey report to the officer from where the survey request was received.
7. It is further clarified that all the surveys u/s 133A of the Act conducted by the Investigation Wing independently shall henceforth be approved by the DGsIT (Inv.).
8. In the event of any disagreement between the officers of the collegium, the issue would be resolved by the Pr.CCIT of the region.
9. This order comes into effect immediately.
10. The Hindi version of this order shall follow.

[Signature] 19/10/20

(Gulzar Ahmad Wani)

Under Secretary to the Government of India

Copy to:

1. PS to FM/OSD to FM/PS to MoS (R)/OSD to MoS(R)
2. PS to Secretary(Finance)/(Revenue)
3. Chairman, CBDT & All Members, CBDT
4. All Principal Chief Commissioners of Income-tax / Principal Director Generals of Income-tax.
5. Pr. Chief Controller of Accounts, New Delhi
6. All Joint Secretaries/CsIT, CBDT
7. Web Manager, O/o Pr.DGIT(Systems) with request to upload on the departmental website.
8. Commissioner of Income-tax (Media & TP) and official Spokesperson, CBDT, New Delhi.
9. Secretary General, IRS Association/ Secretary General, ITGOA/ All- India Income Tax SC & ST Employees' Welfare Association / Income Tax Employees Federation (ITEF).
10. JCIT, Data-Base Cell for uploading on irsofficeronline.org.
11. ADG (Systems)-4 for uploading on the website of incometaxindia.gov.in

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(Gulzar Ahmad Wani)

Under Secretary to the Government of India