

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

Room No. 33A-II, North Block, New Delhi
Dated the 31st December, 2021

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 partial modification of the Central Board of Direct Tax's Order under Section 119 of the Income-tax Act, 1961 (the "Act") vide F.187/3/2020-ITA-I dated 19.10.2020, para 1. i), 1.iii) and para 5 are modified and may be read as below:-

Para 1 i) TDS Charges: Any verification or survey u/s 133A of the Act by the TDS charges shall be conducted by its officers. Where the TDS charge is headed by the Pr.CCIT of the region / CCIT (TDS) / jurisdictional CCIT of TDS charge, the verification or survey action shall be approved by the Pr. CCIT of the region / CCIT (TDS) / jurisdictional CCIT of TDS charges, as the case may be and shall be conducted by the officers of the TDS charge.

Para 1 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) / jurisdictional CCIT of TDS charge or the Pr. CCIT of the region where there is no CCIT (TDS) / jurisdictional CCIT of TDS charge, 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.

Para 5. The Pr.CIT/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)/ jurisdictional CCIT of TDS charge/ DGIT (Inv.), as the case may be as discussed above.

2. This order comes into effect immediately.

Vikas Singh
(Vikas Singh)
Director (ITA-I)

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 irsofficersonline.org.
11. ADG (Systems)-4 for uploading on the website of Incometaxindia.gov.in

Vikas Singh
(Vikas Singh)
Director (ITA-I)