

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 13th August, 2020

ORDER

Subject: Order under section 119 of the Income-tax Act, 1961


With the launch of the Faceless Assessment Scheme, 2019, the Income-tax Department is moving towards minimal interface with the taxpayers, aiming at significant improvement in delivery of services and greater transparency in the working of the department. The survey action u/s 133A of the Act being an intrusive action, it is expected that the same should be carried out with utmost responsibility and accountability.

2. In furtherance of the above, the Central Board of Direct Taxes, in exercise of powers under section 119 of the Income-tax Act, 1961 (hereinafter referred to as the Act) hereby directs that the officers posted in Directorates of Investigation (Investigation Wing) and Commissionerates of TDS, only and exclusively shall act as "Income-tax Authority" for the purposes of power of survey under section 133A of the Income-tax Act.

3. The competent authority for approval of such survey action u/s133A of the Act shall henceforth be DGIT (Inv) for investigation wing and Pr.CCIT/CCIT (TDS) for TDS charges, as the case may be.

4. This order shall come into force with effect from the 13th day of August, 2020.

5. The Hindi version of this order shall follow.


(Prajna Paramita)
Director to the Government of India