

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

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North Block, New Delhi – 110001

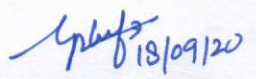
Dated the 18<sup>th</sup> September, 2020

**ORDER**

**Subject: Order under section 119 of the Income-tax Act, 1961( the Act)- Regarding.**


In partial modification to the order under Section 119 of the Income-tax Act, 1961(henceforth referred to as the Act) issued *vide* F. No. 187/3/2020-ITA-I, dated 13<sup>th</sup> August, 2020 prescribing the "Income-tax Authority" for the purpose of exercise 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, further directs that:-

- i) the verification surveys by the International Taxation charges will henceforth be conducted by them with the approval of the CCsIT (International Taxation) concerned and where there is no CCIT (International Taxation), with the approval of Pr. CCIT (International Taxation).
  - ii) the verification surveys by the TDS charges will henceforth be conducted by them with the approval of CCsIT (TDS) and where there is no CCIT(TDS), with the approval of Pr. CCsIT of the region.
  - iii) any survey action u/s 133A of the Act by the Central charges will be conducted after the approval of CCIT(Central)/DGIT(Investigation) and in collaboration with the investigation wing.
2. However, before approving any survey action by Pr. CCsIT/Pr. DGsIT/CCsIT/DGsIT must ensure that all the other possibilities are exhausted and the survey action has to be resorted to only as a last resort.
3. This order comes into effect immediately.
4. The Hindi version of this order shall follow.

  
(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](http://incometaxindia.gov.in)

  
(Gulzar Ahmad Wani)  
Under Secretary to the Government of India