



F No. 282/15/2022-1T (Inv.V)/ 266.

Government of India
Ministry of Finance
Department of Revenue
(Central Board of Direct Taxes)

Civic Centre, New Delhi - 110002

Dated 22nd Nov, 2022

Subject: Order under clause (a) of Explanation occurring after sub-section (6) to Section 133A of the Income-tax Act, 1961

In pursuance of clause (a) of Explanation occurring after sub-section (6) to Section 133A of the Income-tax Act, 1961 (hereinafter referred to as "the Act") as amended by the Finance Act, 2022 w.e.f 01.04.2022, the Board hereby, specifies the Principal Director General or the Director General or the Principal Chief Commissioner or the Chief Commissioner, for the purpose of exercise of such powers and functions as specified in section 133A of the Act, by their subordinates, in respect of such territorial areas or such persons or classes of persons or such incomes or classes of incomes or such cases or classes of cases, assigned to them under section 120 of the Act.

2. However, such specification shall not extend to those charges exercising powers and functions under section 144B of the Act and Faceless Penalty (Amendment) Scheme, 2022.
3. The Hindi version of this order shall follow.

(Novel Roy)
Deputy 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 Commissioner 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. JCIT, Data-Base Cell for uploading on irsofficersonline.org
10. ADG (Systems)-4 for uploading on the website of Incometaxindia.gov.in

(Novel Roy)
Deputy Secretary to the Government of India

(787)
28/11/22

F No. 282/15/2022-IT (Inv.V)/267
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Direct Taxes)

Civic Centre, New Delhi-110002
Dated 22nd Nov, 2022

ORDER

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

In view of clause (a) of Explanation occurring after sub-section (6) to Section 133A of the Income-tax Act, 1961 (hereinafter referred to as "the Act") as amended by Finance Act, 2022, read with Proviso to sub section(6) of Section 133A of the Act, and in supersession of orders F.No.187/3/2020-ITA-I dated 13/08/2020, 18/09/2020, 19/10/2020 and 31/12/2021, and F. No.275/29/2020-IT(B) dated 19/10/2020, issued in this regard, the Board, in exercise of powers conferred under section 119 of the Act hereby directs that authorization for action under section 133A of the Act shall be issued by an income-tax authority not below the rank of Joint Director or Joint Commissioner with the prior approval of the Director General/Chief Commissioner in the case of Directorate of Investigation, Directorate of I&CI, Central, and TDS charges, and the Principal Chief Commissioner in case of all other charges. Where TDS charge is headed by the Principal Chief Commissioner, approval shall be granted by the Principal Chief Commissioner.

2. The Principal Commissioner of Income Tax/Commissioner of Income Tax/Principal Director of Income Tax/Director of Income Tax concerned, shall monitor and ensure that the survey action is conducted in accordance with the provisions of section 133A of the Act and guidelines/instructions issued by the Board from time to time.

3. This order shall come into force with immediate effect.

4. The Hindi version of this order shall follow.

(Novel Roy)

Deputy Secretary to the Government of India

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(Novel Roy)

Deputy Secretary to the Government of India