Section 133A Survey

I. The Income Tax Authority may enter a place of business & require the proprietor ,employee or any other person :-

a) To afford him necessary facility to inspect books of accounts and documents

b) To afford him necessary facility to check & verify cash, stock & other valuable articles

c) To furnish such information as he thinks fit

Note :-

1. If the books of accounts ,documents ,cash ,stock & other valuables articles at any other place than IT authority can also survey such “other place”

2. For survey at “place of business”, the IT authority can enter during office hours .For survey at “other place”, the IT authority can enter after sunrise & before sunset .

Time of exit is not fixed .

3. If the IT Authority intends to survey a place or person not his jurisdiction than he can do so by getting the authorization from the IT Authority having jurisdiction over such place/person .

II. During survey ,the IT Authority shall :-

a) Place marks of identification on Books of Accounts & Documents

b) Make inventory of Cash ,stock & other valuable articles verified

c) Record statement of information provided

Notes :- During survey ,the IT Authority cannot seize assets .however Books & Documents can be impounded for maximum 10 days (excluding public holidays) .for retaining Books & Documents beyond such period, permission of CCIT is required .

III. The IT Authority can also survey at a function/Ceremony/Event (if it is necessary for the nature & sale of expenditure) Such survey can be done after the function etc is over During such survey ,the IT Authority may require the person (who incurred such expenditure) to furnish such information as he thinks fit .Statements given by such person can be used as evidence