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# POWERS REGARDING DISCOVERY, PRODUCTION OF EVIDENCE, ETC. (SECTION 131)

## *SECTION 131*

The Income tax authorities have the powers vested in a Civil Court under the Code of Civil Procedure, 1908 while dealing with the following matters:

(a) discovery and inspection;

(b) enforcing the attendance of any person including any officer of a banking company and examining him on oath;

(c) compelling the production of books of account and documents; and

(d) issuing commissions.

These powers can be exercised even if no proceedings with respect to such person or class of persons is pending before him or any income tax authority.

The Income-tax authorities may impound and retain it in its custody for such period as it thinks fit, any books of account or other documents produced before it in any proceedings under the Act. However the **Assessing Officer shall not**:

(i) **impound any books of account** or **other documents** without recording his reasons for doing so or

(ii) **retain in his custody** any such books of accounts for a period exceeding 15 days (exclusive of holidays) without obtaining the **approval of the Chief CIT, CIT, Director General or Director**, as the case may be.