

F.No. 275/29/2020-IT(B)  
Government of India/भारत सरकार  
Ministry of Finance/वित्त मंत्रालय  
Department of Revenue/(राजस्व विभाग)  
Central Board of Direct Taxes/(केन्द्रीय प्रत्यक्ष कर बोर्ड)  
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North Block, New Delhi  
Dated, 19<sup>th</sup> January, 2021

**Office Memorandum**

**Subject: Clarification regarding approval for attachment provided in the Order dated 19<sup>th</sup> October, 2020 issued under section 119 of the Income-tax Act, 1961 -reg-**

Reference is made to Board's Order u/s 119 of the Income-tax Act, 1961 issued vide F.No. 275/29/2020-(IT(B) dated 19<sup>th</sup> October, 2020 (copy enclosed) wherein, at Para 2 the provision of approval for attachment of movable or immovable property by Assessing Officer (AO) or Tax Recovery Officers (TRO) is mentioned. In this regard, the undersigned is directed to clarify that the prior approval of Pr. CIT/Pr. DIT/CIT/DIT concerned shall be required for requisition u/s 226(2) and issuance of notice u/s 226(3) of the Income-tax Act, 1961.



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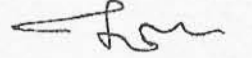
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North Block, New Delhi  
Dated, 4<sup>th</sup> January, 2021

**Office Memorandum**

**Subject: Modification regarding Collegium mechanism in respect of Order dated 19<sup>th</sup> October, 2020 issued under section 119 of the Income-tax Act, 1961 -reg-**

Reference is made to Board's Order u/s 119 of the Income-tax Act, 1961 issued vide F.No. 275/29/2020-(IT(B) dated 19<sup>th</sup> October, 2020 wherein, at Para 1(iv), the composition of Collegium was described for approval of recovery surveys in charges other than Central charges. In this regard, the undersigned is directed to state that the concept of Collegium will not be applicable in the Pr. CCIT regions where only one officer of the level of Pr. CCIT or CCIT is available. In such Regions, the recovery surveys will be conducted after taking approval of the Pr. CCIT concerned.



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North Block, New Delhi  
Dated 19 October, 2020

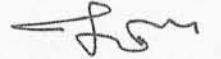
## Corrigendum to Order under section 119 of the Income-tax Act, 1961

### **Subject: Order under section 119 of the Income-tax Act, 1961 for exercising power of intrusive or coercive action for recovery of tax demand by Assessing Officers or Tax Recovery Officers-reg-**

With respect to CBDT's Order under section 119 of the Income-tax Act, 1961, dated 16 October, 2020 on the above-mentioned subject. In the second sentence of Para 2 of the Order, the reference was made to sub-para A & B inadvertently which correctly should have been Para 1, therefore, I am directed to state that Para 2 is modified and may be read as below:

*"2. With respect to the attachment of movable or immovable property, the extant procedure in the Income-tax Act, Rules, Manuals and guidelines may be followed. TROs should strictly follow provisions of the Second Schedule of the Income-tax Act, 1961 subject to above guidelines mentioned in Para 1 above. Before attachment of movable and immovable property, the AO or TRO shall take prior approval of Pr. CIT/Pr. DIT/CIT/DIT concerned."*

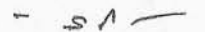
3. The modified Order after above corrigendum is enclosed herewith and it comes into effect immediately.
4. The Hindi version shall follow.



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North Block, New Delhi  
Dated 19 October, 2020

**Order**

**Subject: Order under section 119 of the Income-tax Act, 1961 for exercising power of intrusive or coercive action for recovery of tax demand by Assessing Officers or Tax Recovery Officers-reg-**

In pursuance of Board's letter F.No. 275/29/2020-IT(B) dated 21<sup>st</sup> September, 2020 wherein at Para 2(ii) it was stated that with respect to any coercive action like attachment or intrusive action like recovery survey etc. by the Assessing Officers (AOs) or Tax Recovery Officers (TROs), separate guidelines are being issued and in further pursuance of "The Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020", prescribing the "Income-tax Authority" for the purpose 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, hereby directs that:-

1. Any Assessing Officer (AO) or Tax Recovery Officer(TRO), who are authorised under the Income-tax Act, 1961 to carry out the functions related to recovery of arrear or current tax demand, may carry out these functions as per Provisions of Chapter XVII and the Second Schedule of the Income -tax Act, Income Tax Rules, Manuals and Guidelines issued earlier in this regard. However, while taking intrusive and coercive action for recovery of taxes following guidelines should be kept in mind:

- (i) Any coercive or intrusive action for recovery of tax demands should be taken only after exhausting alternative means of recovery as mentioned in Para 2(i) of Board's letter F.No. 275/29/2020-IT(B) dated 21<sup>st</sup> September, 2020.
- (ii) Recovery surveys should be resorted to only in cases where the taxpayer/ defaulter is not responding to the notices or notices are not getting served or recovery of taxes is not taking place even after going through the "Profile View" and "Asset Details" in Project Insight.
- (iii) It may be noted that as per amended section 133A, the surveys can be conducted only by officers of Investigation or TDS Wing.
- (iv) All recovery surveys of the charges other than Central charges will be conducted by the officers of TDS charge. The recovery survey will be approved by a Collegium. The Collegium will consist of two officers of the level of Pr. CCIT or CCIT, which will include the CCIT of the concerned jurisdictional charge and CCIT(TDS) or Pr. CCIT of the region where there is no CCIT(TDS). In case of International Taxation charges, the Collegium will include Pr. CCIT (International Taxation)/ CCIT (International Taxation) as one of the members and CCIT(TDS) or Pr. CCIT of the region where there is no CCIT(TDS) as the second member.
- (v) There will be no Collegium for TDS charges. TDS charges will conduct recovery surveys in their cases after the approval of CCIT(TDS) or where there is no CCIT(TDS) after the approval of Pr. CCIT of the region.
- (vi) Recovery surveys of Central charges under jurisdiction of CCIT(Central) will be conducted by the officers of Investigation Wing after taking approval of a Collegium consisting of CCIT(Central) concerned and

DGIT(Investigation). Where Central charges are under jurisdiction of DGIT(Investigation), recovery surveys will be conducted after taking approval of DGIT(Investigation) only.

- (vii) In the event of any disagreement between the officers in the Collegium, the issue would be resolved by the Pr. CCIT of the region.
- (viii) Officers of TDS or Investigation Wing will involve AO or TRO concerned and the survey will be conducted as per the established survey procedures.
- (ix) The Pr. CIT/CIT/Pr. DIT/DIT of the Investigation or TDS Wing should monitor and ensure that the survey does not go beyond the scope as approved by the Collegium / CCIT(TDS) / DGIT(Investigation), as the case may be.
- (x) TDS or Investigation Wing officer shall prepare the survey report and upload the same on ITBA as per Survey Manual and extant instructions in this regard and will also send a copy of survey report to AO/TRO concerned.

2. With respect to the attachment of movable or immovable property, the extant procedure in the Income-tax Act, Rules, Manuals and guidelines may be followed. TROs should strictly follow provisions of the Second Schedule of the Income-tax Act, 1961 subject to above guidelines mentioned in Para 1 above. Before attachment of movable and immovable property, the AO or TRO shall take prior approval of Pr. CIT/Pr. DIT/CIT/DIT concerned.

3. This order comes into effect immediately.

4. The Hindi version of the order shall follow.



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