

SURVEY u/s 133A

1. This section empowers the IT authority to enter a **Place Of Business** or a place of charitable activity and require the proprietor, trustee, employee or any other person:
 - a. to afford him necessary facility to **inspect BD**;
 - b. to afford him necessary facility to **check & verify CSO**
 - c. to furnish such **information** as he may require
2. If the proprietor, employee etc. informs that the required BDCSO is kept at some other place then the IT authority can also enter such **Other Place**.
3. For survey at place of business/place of charitable activity, the IT authority can enter* during **Office Hours**.
For survey at other places, the IT authority can enter* **After Sunrise** and **Before Sunset**.
*The time of entry is prescribed but **time of exit is not prescribed**.
4. Normally, the IT authority can survey a place/person **Within His Jurisdiction**. However, if IT authority intends to survey a place/person not in his jurisdiction then he can do so by taking the prior approval of the IT authority having jurisdiction over such other place/person.
5. During survey, the IT authority shall:
 - Place **Marks** of identification on BD inspected.
 - Make **Inventory** of CSO verified.
 - Record **Statements** of information provided.During survey, the IT authority **Cannot Seize** assets. However, the IT authority can **Impound BD** for maximum **15 days** (excluding public holidays). For retaining BD beyond this period, permission of CIT/CCIT is required.
6. The IT authority can also survey at any **Function Or Event** if he considers it necessary having regard to the nature and scale of expenditure. Such survey can be done only **after the function etc. is over**. During such survey, the IT authority shall require the person (who incurred such expenditure) to **furnish** such **information** as he may require.

BDCSO

Books of A/cs, Documents, Cash, Stock & Other valuable articles

→ **Important Note:**

The above survey is called survey u/s 133A (1) /(2).

There is another survey called **Survey u/s 133A (2A)**. This survey is conducted to find out whether **TDS is deducted or not**. For this, the Income Tax Authority shall check the journal entries of all the expenses which are subject to TDS.

If the journal entry has “To TDS Payable A/c” then it means TDS is deducted and if the journal entry does not have “To TDS Payable A/c” then it means TDS is not deducted. In such case, the I.T.Authority shall note down that TDS is not deducted and there are consequences of not deducting TDS at the time of assessment.

Survey u/s 133(A)(1)/(2)	Survey u/s 133A(2A)
General purpose	Specific purpose (TDS deducted/not)
Place of business [Office hours] Other place [after SR - before SS]	Place of business [After SR - Before SS] Other place [after SR - before SS]
BD can be impounded	BD cannot be impounded
BD ✓ CSO ✓ Info ✓	BD ✓ CSO × Info ×

Note 1:

Who authorizes survey – **CCIT**

Who conducts survey – I.Tax Authority [**subordinate** to CCIT]

Note 2: ASSESSMENT u/s 147 after SURVEY

After survey [**other than survey u/s 133A(2A)**], assessment can be done u/s 147 because such survey is treated as an information suggesting escapement.

→ **Procedure**

1. The A.O. shall comply with provisions of section 148A.
2. The A.O. shall issue notice u/s 148.
3. The A.O shall serve notice u/s 143(2).
4. The A.O. shall pass order u/s 147.

Distinction between Search and Survey

Search u/s 132	Survey u/s 133A
Assessee paapi	Assessee may or may not be paapi
Reasons to believe required	Not required
Enter any place [B.PAV ₂]	Enter only place of business
Searching allowed	Not allowed
Assets can be seized	Not allowed

⇒ **Sec.133B** empowers I.T.Authority to enter a place of business and **collect information**. While exercising power u/s 133B, the I.T.Authority can simply collect the information. He **cannot impound books of accounts and documents**.

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