

## B. Com. Part-III

### Subject - Taxation

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#### Provisions of Income-Tax Act Regarding Income-Tax Authorities Part-III

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#### C. Provisions Regarding Powers of Authorities -

1. Powers relating to discovery and production of evidence.
2. Power of search and seizure.
3. Power of books of accounts.
4. Power to survey.
5. Power to collect prescribed information.
6. Power to inspect register of company.

#### Powers of C.B.D.T.

Being an apex body, the board has ~~full~~ power of control and administration of Income-tax department. According to Income-tax Act, the following powers are given to the Board:

1. Control on Authorities: The Board by issuing notification, can decide that who will remain under the control of whom authorities. The Board may draw a scheme for centralised issuance of notice and for processing of intimation on documents and making available

The outcome of the processing to the Assessing Officer.

2. Right to Convey Orders, Instructions, Notice etc. to Subordinate Authorities; According to Sec 119(D), The Board may, from to time issue such orders, instructions and directions to other income-tax authorities as it thinks fit for the administration of this Act.

All income-tax authorities are bound to follow all the order and instructions of the Board.

However, Board cannot interfere with the discretion of the Commissioner (Appeal) in the exercise of his appellate functions.

The Board cannot issue any order, instruction or direction to any income-tax authority to make a particular assessment or to dispose of a particular case in particular manner.

3. Right of Appointment: Under sec 113(2), Government may authorise Board to appoint income-tax officers below the rank of Assistant Commissioner but such appointments should be authorised by the Central Government.

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