

B. Can. Part - III

Subject - Taxation

Provisions of Income-tax Authorities Part ~~III~~ - VI

Powers of Income-Tax Inspector

Income-tax inspectors are appointed by Income-tax Commissioners. The work under the control of Income-tax Officers or Assessing Officer.

Powers: Income-tax inspectors perform the functions given to them under the Assessing Officer, under whom they are appointed. In brief, their main powers are as under -

1. To find out new assesseses,
2. To make investigation on the order of the Assessing Officer,
3. On authorised by Assessing Officer u/s 133 A, the inspector can enter any place of profession or business to search and to investigate the matter, if authorised.
4. To do all such functions u/s 133 A, which an Assessing Officer is authorised to do.

Assessing Officer

Section 2(2A) defines the Assessing Officer; Assessing Officer means —

1. Additional Commissioner or Additional Director.
2. Joint Commissioner or Joint Director.
3. Assistant Commissioner or Assistant Director.
4. Deputy Commissioner or Deputy Director.
5. Income Tax Officer.

Functions — Assessing officer is an important officer of Income-tax Department. The order issued by Assessing officer to the assessee is final in connection with assessment until any appeal against this order is filed. The main functions of Assessing officer are —

1. To examine return of income of the assessee.
2. To assess the tax of the assessee at his jurisdiction.
3. To collect the tax from the assessee at his jurisdiction.
4. To ask for books of accounts and other supporting documents for verification.
5. To collect information from the assessee.