

B. Com. Part - III  
Subject - Taxation

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Provisions of Income Tax Authorities  
Part -

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Powers of Assessing Officer

The main powers and rights of Assessing Officer are as under;

1. Judicial Rights: U/s 131(1), Assessing Officer has got all such powers as a court under Civil Procedure Code, 1908 for proceeding any case.
2. Right to Enter and Investigate: According to Act, Assessing Officer has a right to enter into place of business profession of the merchant of his area.
3. Right to search and seize: Under Section 133A and 135B, the Assessing Officer, authorised by Director or Income Tax Commissioner, can search any house and during search can seize the books, documents and accounts in his profession.
4. Right of getting information: U/s 133, Assessing Officer has a

right to get necessary information from any firm, H.V.F., Trust, Banks and stock exchange.

5. Right of Inspecting Accounts and Documents: The Assessing Officer can inspect the accounts and other documents of such places, can fix any mark on it and can get copy of that, if needed.

6. Right to take Evidence: The Assessing Officer can take evidence on oath also from any person.

7. Right to get Statement of Expenditure: The Assessing Officer can demand the statement of expenditure from any assessee on any festival or arrangement.

8. Right to Issue Notice for Enquiry: Assessing Officer before making any assessment can enquire into the matter by issuing a notice to the assessee. (U/S 142)

9. Right to Assess: U/S 143, 144, 145 and 148, Assessing Officer has the right to assess the income.

10. Right to inspect Mortgage Register: U/S 134, Assessing Officer can inspect the registered of members, debenture holders or mortgagor can take copy of that also. (Cont.)