



Income Tax Dept Surveys BBC

Why in News?

Recently, the [Income Tax \(I-T\) Department](#) conducted surveys at the premises of the **British Broadcasting Corporation (BBC)** in Delhi and Mumbai.

Which Laws Confer Authority on the I-T Department to Conduct Surveys?

- The Income Tax Department is conducting surveys at BBC offices using **Section 133A of the [Income Tax Act, 1961](#)**, which allows authorised officers to enter any business, profession, or charitable activity within their jurisdiction to collect hidden information.
 - This provision was added to the **Act through an amendment in 1964.**
- During the survey, the **officers can verify the books of account or other documents, cash, stock, or other valuable articles or things.** The officers may impound and retain any books of account or other documents after recording reasons for doing so.
 - The provisions for **impounding or seizing goods** were introduced in the **Finance Act, 2002.**

What is the Difference Between Search and Survey Under I-T Act?

- Search and survey are often used interchangeably, but they denote different things and have different consequences.
- **Search, defined under Section 132**, can take place anywhere **within the jurisdiction of the authorised officer**, and it's a **more serious proceeding than a survey.**
 - A **survey under Section 133A (1)** can **only be conducted within the limits of the area assigned to the officer** or at any place occupied by a person under the officer's jurisdiction where a business or profession is carried out.
- Surveys are conducted **only during working hours on business days**, whereas a **search can happen on any day after sunrise and continue until the procedures are completed.**
- The **scope of a survey is limited to the inspection of books** and verification of cash and inventory, while **in a search, the entire premises can be inspected** to discover undisclosed assets, with the help of police.
 - The **consequences of a search are more severe**, and the **penalties are steeper than in a survey.**

Source: IE