

F.No. 275/29/2020-IT(B)
Government of India/भारत सरकार
Ministry of Finance/वित्त मंत्रालय
Department of Revenue/(राजस्व विभाग)
Central Board of Direct Taxes/(केन्द्रीय प्रत्यक्ष कर बोर्ड)

North Block, New Delhi
Dated, 19th January, 2021

Office Memorandum

Subject: Clarification regarding approval for attachment provided in the Order dated 19th October, 2020 issued under section 119 of the Income-tax Act, 1961 -reg-

Reference is made to Board's Order u/s 119 of the Income-tax Act, 1961 issued vide F.No. 275/29/2020-(IT(B) dated 19th October, 2020 (copy enclosed) wherein, at Para 2 the provision of approval for attachment of movable or immovable property by Assessing Officer (AO) or Tax Recovery Officers (TRO) is mentioned. In this regard, the undersigned is directed to clarify that the prior approval of Pr. CIT/Pr. DIT/CIT/DIT concerned shall be required for requisition u/s 226(2) and issuance of notice u/s 226(3) of the Income-tax Act, 1961.



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Copy to:

1. PS to FM/ OSD to FM/PS to MoS (F)/OSD to MoS(F)
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3. Chairman, CBDT & all Members in the CBDT.
4. All Pr. Chief Commissioners of Income-tax/ Chief commissioners of Income-tax/Pr. Director Generals of Income-tax/Director Generals of Income-tax
5. All the Commissioners & Joint Secretaries of the CBDT
6. Pr. Chief Controller of Accounts (CBDT)
7. CIT(ITBA)
8. Secretary General, IRS Association/Secretary General , ITGOA/All-India Income Tax SC & ST Employees' Welfare Association/Income Tax Employees Federation(ITEF)
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(Mahesh Kumar)
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