

F.No. 275/29/2020-IT(B)
Government of India/भारतसरकार
Ministry of Finance/वित्तमंत्रालय
Department of Revenue/(राजस्वविभाग)
Central Board of Direct Taxes/(केन्द्रीयप्रत्यक्षकरबोर्ड)

North Block, New Delhi
Dated 19 October, 2020

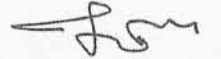
Corrigendum to Order under section 119 of the Income-tax Act, 1961

Subject: Order under section 119 of the Income-tax Act, 1961 for exercising power of intrusive or coercive action for recovery of tax demand by Assessing Officers or Tax Recovery Officers-reg-

With respect to CBDT's Order under section 119 of the Income-tax Act, 1961, dated 16 October, 2020 on the above-mentioned subject. In the second sentence of Para 2 of the Order, the reference was made to sub-para A & B inadvertently which correctly should have been Para 1, therefore, I am directed to state that Para 2 is modified and may be read as below:

"2. With respect to the attachment of movable or immovable property, the extant procedure in the Income-tax Act, Rules, Manuals and guidelines may be followed. TROs should strictly follow provisions of the Second Schedule of the Income-tax Act, 1961 subject to above guidelines mentioned in Para 1 above. Before attachment of movable and immovable property, the AO or TRO shall take prior approval of Pr. CIT/Pr. DIT/CIT/DIT concerned."

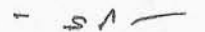
3. The modified Order after above corrigendum is enclosed herewith and it comes into effect immediately.
4. The Hindi version shall follow.



(Mahesh Kumar)
Director (IT-Budget), CBDT
Tele: 23092641
E Mail: dirbud-cbdt@nic.in

Copy to:

1. PS to FM/ OSD to FM/PS to MoS (F)/OSD to MoS(F)
2. PPS to Finance Secretary
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. Secretary General, IRS Association/Secretary General , ITGOA/All-India Income Tax SC & ST Employees' Welfare Association/Income Tax Employees Federation(ITEF)
8. ADG(Systems-4) for uploading on website www.incometaxindia.gov.in
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(Mahesh Kumar)
Director (IT-Budget), CBDT