APPLICATION AGAINST POWER EXERCISED UNDER SECTION 133A(2A)

From,

....

....

Dated ....

To,

The Assessing Officer,

Circle/Ward ....

Dear Sir/Madam,

Subject : Request to release the books retained during survey proceedings

PAN No ....

Please refer to your notice dated .... u/s 133A(2a) of the Income Tax Act, 1961 for Assessment Year .... served on my client ....

A survey for the purpose of verifying whether tax has properly been deducted at source as per provision of Chapter XVII-B of the Income Tax Act, was conducted in the premises of the assessee on .... The survey team has impounded the books of accounts and other documents during this process.

We want to draw your kind attention regarding provison to section 133A(3). According to this proviso while exercising power under section 133A(2A) the income tax authority cannot impound and retain in his custody any books of accounts or documents. Thus the action taken by survey team is illegal and arbitrary.

You are therefore, requested to release the impounded books of account immediately.

For any further assistance or professional support related to PAN, Aadhaar, ITR, GST, or other legal compliances, you may visit:
👉 **www.companymitra.com**

Thanking you

Yours faithfully

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