

¹Power to call for information by prescribed income-tax authority.

133C. The prescribed income-tax authority, may for the purposes of verification of information in its possession relating to any person, issue a notice to such person requiring him, on or before a date to be specified therein, to furnish information or documents verified in the manner specified therein, which may be useful for, or relevant to, any inquiry or proceeding under this Act.

Explanation.—In this section, the term “proceeding” shall have the meaning assigned to it in clause (b) of the Explanation to section 133A.

¹Inserted with effect from October 1, 2014