

INCOME-TAX ACT, 2025

B: Powers

Section 248 - Powers to requisition.

(1) Where the approving authority, in consequence of information in his possession, has reason to believe that—

(a) any person to whom a summons under section 131(1) or a notice under section 142(1) of the Income-tax Act, 1961 or summons under section 246(1), or notice under section 268(1) of this Act was issued to produce, or cause to be produced, any books of account or other documents, or any information in electronic form or on a computer system has omitted or failed to produce, or cause to be produced, such books of account or other documents, or such information as required by such summons or notice and the said books of account or other documents, or any computer system containing the said information have been taken into custody by any officer or authority under any other law for the time being in force; or

(b) any books of account or other documents, or any information in electronic form or on a computer system will be useful for, or relevant to, any proceeding under the Income-tax Act, 1961 or this Act and any person to whom a summons or notice as aforesaid has been or might be issued will not, or would not, produce or cause to be produced, such books of account or other documents, or such information on the return of such books of account or other documents or computer system containing such information by any officer or authority by whom or by which such books of account or other documents or computer system containing the said information have been taken into custody under any other law for the time being in force; or

(c) any assets represent either wholly or partly income or property which has not been, or would not have been, disclosed for the purposes of the Income-tax Act, 1961 or this Act by any person from whose possession or control such assets have been taken into custody by any officer or authority under any other law for the time being in force,

then, the approving authority may authorise any, Joint Director or Joint Commissioner or Assistant Director or Assistant Commissioner or Income-tax Officer (herein and in section 489(2) referred to as the requisitioning officer) to require the officer or authority referred to in clause (a) or (b) or (c), to deliver such assets or books of account or other documents, or computer system containing such information to the requisitioning officer.

(2) On a requisition being made under sub-section (1), the officer or authority referred to in clause (a) or (b) or (c), of that sub-section, shall deliver such assets or books of account or other documents, or computer system containing such information to the requisitioning officer either forthwith or when such officer or authority is of the opinion that it is no longer necessary to retain the same in his or its custody.

(3) Where any assets or books of account or other documents, or computer system containing such information have been delivered to the requisitioning officer, the provisions of sections 247(4)(b), 247(7) to (11), 250 and 251 shall, so far as may be, apply as if such books of account or other documents, or computer system containing such information or assets had been seized under section 247 by the requisitioning officer from the custody of the person referred to in sub-section (1)(a) or (b) or (c), and as if for the words “the authorised officer”, occurring in any of the sections 247(4)(b), 247(7) to (11), 250 and 251, the words “the requisitioning officer” were substituted.