

## INCOME-TAX ACT, 2025

### B: Powers

#### **Section 254 - Power to collect certain information.**

(1) Irrespective of anything contained in any other provision of this Act, an income-tax authority may, for the purposes of collecting any information which may be useful for, or relevant to, the purposes of this Act, enter--

(a) any building or place within the limits of the area assigned to such authority; or

(b) any building or place occupied by any person in respect of whom such authority exercises jurisdiction,

at which a business or profession is carried on, regardless of the fact that such place be the principal place or not of such business or profession and require any proprietor or employee or any other person, who may at that time and place, be attending in any manner to, or helping in, or carrying on of such business or profession, to furnish such information as may be prescribed.

(2) The income-tax authority may enter any place of business or profession referred to in sub-section (1) only during the hours at which such place is open for the conduct of business or profession.

(3) The income-tax authority acting under this section shall, on no account, remove or cause to be removed from the building or place wherein it has entered, any books of account or other documents or any cash or stock or other valuable article or thing.

(4) For the purposes of this section, "income-tax authority" means--

(a) a Joint Commissioner, or a Joint Director or an Assistant Director or an Assessing Officer; and

(b) an Inspector of Income-tax, authorised by the Assessing Officer to exercise the powers conferred under this section in relation to the area in respect of which the Assessing Officer exercises jurisdiction or part thereof.