F.No.299/124/2016/IT-Inv.III
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
(Investigation Division)

Ground Floor, E-2, ARA Centre,
Jhandewalan Extn. New Delhi-110 055.
Date: 01/09/2016.

Sub: Enquiry or investigation in respect of document/evidence relating to Income Declaration Scheme (IDS), 2016 found during the course of Search u/s 132 or Survey action u/s 133A of the Income-tax Act,1961-regarding;

The Income Declaration Scheme, 2016 (hereinafter referred to as 'the Scheme') came into effect on 1st June, 2016. To address doubts and concerns raised by the stakeholders, the Board has issued five sets of FAQs vide Circular Nos. 17, 24, 25,27 & 29 of 2016. To allay apprehensions relating to the income/asset declared under the Scheme vis-à-vis search and survey action by the Income-tax Department, the following clarification is issued.

2.   It is clarified that wherever in the course of search under section 132 or survey operation under section 133A of Income-tax Act, 1961, any document is found as a proof for having already filed a declaration under the Scheme, including acknowledgement issued by the Income-tax Department for having filed a declaration, no enquiry would be made by the Income-tax Department in respect of

sources of undisclosed income or investment in movable or immovable property declared in a valid declaration made in accordance with the provisions of the Scheme.

Sd/-
(Amit Mohan Mittal)
Under Secretary to the Government of India
Tel: 011-23519409
amit.mittal83@nic.in

Copy to:-
1. PS to FM/ OSD to FM/ OSD to MoS(R).
2. PS to Secretary (Revenue).
3. The Chairperson, Members and all other officers in CBDT of the rank of Under Secretary and above.
4. All Pr. Chief Commissioners/Chief Commissioners/Director Generals of Income-tax(Inv)/ – with a request to circulate amongst all officers in their regions/ charges.
5. Pr. DGIT (Systems)/ Pr. DGIT (Vigilance)/ Pr. DGIT (Admn.)/ Pr. DG (NADT)/ Pr. DGIT (L&R)/DGIT(I&CI).
6. CIT (M&TP), CBDT.
7. Web manager for posting on the departmental website.