

R C Jain & Associates LLP
Since 1986...

**Seminar on
Search and Seizure**



Key Objectives

- Meaning of Search and Seizure
- To Give Overall scenario about Search Cases.
- To Educate people how to deal with such situations.
- To Build the Confidence and to maintain equality in their speaks.
- Implications of the Search and Seizure

Who are Authorities ?

- The CCIT or Commissioner may authorized any of Official below his grade to do Search & Seizure.
- All the Officers Grade Persons will Come for Such kind of Search and Seizure.

Time

- Authority may enter any Place of Business or Profession only during the hours at which such place is Open for Conduct of Business
- Only After Sunrise and Before Sunset

Search and Seizure U/s. 132

- Under Search : Authorities can enter and Search any Building, Place , Vehicle where he has reason to suspect.
- To Break open the lock of any Door, Box, Looker , Safe, almirah where keys thereof not available
- Search any such person who has reason to suspect.
- Require any Person who is Found to be in Possession or control of any books of accounts or other documents in any electronic form.
- Seize any such books, documents, money, bullion , Jewellery or other Valuable found as result of Search.

Search and Seizure U/s. 132 (Continue...)

- Authority can take search of any building , place, vehicle not specified in the warrant or even they has no jurisdiction over the place.

- Authorised Officer may , during the course of the search or seizure, Examine on oath any person who found to be in possession or control of any documents or valuable article

Survey U/s. 133 A

- Under Survey Authorities can enter only the places from where business or profession is carried on.
- Inspect such books or other documents as he may require and which may available at such place
- Make inventory of cash ,stock or other valuable article or thing
- Record Statement of any person which may be useful, relevant to any proceedings.

Difference

<u>Search and Seize U/s. 132</u>	<u>Survey U/s. 133 A</u>
Authority Can visit any place of Business where they have suspect	Can visit only place of Business
Authority have right to break any lock, Box, Drawer , Safe	Authority have not allowed to do such act
They can seize the books, documents ,valuable at time of search.	Not allowed to seize but can only take copy or extract of document or books

Guidelines for Staff

Operator / Receptionist

- When I.T authority arrived , operator should see that under which Section Notice is Issued i.e 132 Search & Seize or 133A for Survey
- Operator should be Aware of Notice of Survey, Search and Seizure or any notice which are other than such above. Thus problems of get things worse can be avoided.
- Operator should see how many persons have come to serve the notice. Only 1 or 2 then they may have come to serve regular notice. Operator Should have the skill to judge the person by his personality or act that he/she may be senior person.
- Without any fear operator should ask the I T Person to talk with our C.A ., if they refuse then there may possibility of Search or Survey.

Continued...

Operator / Receptionist

➤ In Such Case Operator should Draft SMS (e.g Important Guest came in Nirmal) to C.A & Key Person of Company.

Key Person Role

➤ If the key Person who are not in office then they should not come in office till presence of IT officers, provided it is very necessary to improve confidence of employees and others.

➤ Who are outside the office shall take care of all the outside matters.

➤ Before coming to Office key persons should take care that no unwanted papers, things or any message in cell should be deleted.

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Reaction of Staff

- **Don't show any Fear , behave like normal office hours**
- **Give Full Cooperation to IT staff and serve them in a good manner.**
- **Staff should Stick to his /her Job only, that means he/she should not give any details of other matter which are not related to his/her job profile.**
- **Keep Limited Communication with IT authority.**
- **They can confuse you that same information is already given by other person then why you are not giving. Be firm and give a strong reply saying if the other person knows then they should ask them only.**

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Open House Discussions

*Thank
you*

