

Section 132 of the Income-tax Act, 1961 – Search & seizure – Empowerment of authorities to

Notification No. 82/2009/F.NO.142/23/2009-SO(TPL)(Pt.), dated 11-11-2009

In exercise of the powers *conferred by* the fourth proviso to sub-section (1) of section 132 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby empowers all the Additional Directors of Income-tax and Joint Directors of Income-tax working under the Director General *of* Income-tax (Investigation) and Director General of Income-tax (Intelligence) to issue authorisation under sub-section (1) of section 132 of the Income-tax Act, 1961 (43 of 1961).