

**FOR DEPARTMENTAL USE ONLY**

**F. No. 414/102/2021 – IT (Inv. I)  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes  
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**Room No.269, North Block  
New Delhi, dated 7th September, 2021**

**To,**

**All Directors General of Income Tax (Investigation),**

**Subject: Standard Operating Procedures for Investigation Directorates - reg.**


Madam/Sir,

Kind reference is invited to the above.

2. In this regard, I am directed to enclose certain procedures to be followed as a standard practice, by the Investigation Directorates, from the preparation stage of a search & seizure action till its conclusion. The same is enclosed for kind perusal and necessary compliance.
3. A detailed SOP will be issued subsequently after consultation with the various stakeholders namely, ITEF, ITGOA and IRSA.
4. This issues with the approval of the Chairman, CBDT & Member (Inv.), CBDT.

Enclosure: As above.

Yours faithfully,

  
(Bhogendra Prasad)  
Under Secretary, (Inv. I), CBDT  
Tele-23095464

**Copy for kind information and necessary action to:**

- i. **All Pr. Chief Commissioners of Income Tax**
- ii. **All Chief Commissioners of Income Tax (Central)**
- iii. **Director General of Income Tax (I&CI),**
- iv. **Secretary General, ITEF**
- v. **Secretary General, ITGOA**
- vi. **President, IRS Association**

Under Secretary, (Inv. I), CBDT



**Procedures to be followed as a standard practice, by the Investigation Directorates,  
from the preparation stage of a search & seizure action till its conclusion**

- (i) For cases in which, reporting is to be done on the previous day of a search, the requisition should preferably be sent to the concerned field formations giving sufficient time for the officers and officials to report. The reporting of the officers and the officials should be ensured at least by 7:30 p.m. of the night of the previous day at the designated place of accommodation.
- (ii) Any long-distance journey by car between 11 p.m. to 3:30 a.m. may be preferably avoided. If for operational purposes, the same is unavoidable, sufficient time to prepare must be given to staff members participating in the operation.
- (iii) If the travelling time to reporting place is more than 6 hours, sufficient time should be given to the concerned officers and officials, so as to enable them to reach the place of accommodation by evening or latest by 9 p.m. of the previous day.
- (iv) As far as possible, Officers and officials may be requisitioned from field offices (other than Investigation Directorates) of nearby stations to avoid long journeys.
- (v) Sufficient vehicles should be arranged for all officials participating in the search & seizure/survey action. Further, proper fitness of the vehicles must be ensured.
- (vi) Proper arrangements should be made to freshen-up at the place where search action is carried out.
- (vii) The search kit should invariably contain all prescribed forms, stationery, first aid kit etc. which should be separately identifiable as KIT.
- (viii) Proper briefing should be given to the Authorized Officers, who in turn should adequately brief the team members.
- (ix) After the search team strikes the premises, if the situation warrants that more manpower is required, then adequate manpower should be deployed as per the requirement of the premises.
- (x) If any officer or official has to attend the search duty continuously for a period of more than 3 days, then as far as possible, replacement should be provided after 3 days. In such cases of replacement, the officer/official getting relieved should properly brief the incoming officer/official about all the details of that premise, under intimation to the Control-room.



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- (xi) Food packets and drinking water should be arranged at the place of search right from the commencement of search till the search is concluded.
- (xii) The Control-room should ensure adequate medical help in case of any medical emergency. In case of any accident/mishap, the Control-room should be informed immediately and necessary action must be taken by the Control-room, immediately.
- (xiii) As far as possible, women officers and officials should be deputed mainly in residential premises/ offices.
- (xiv) Proper travel arrangements should be made for lady members of the team. In case of travel beyond city limits/ mofussil areas, dedicated vehicle should be provided and the lady members may be accompanied by a male member of the team.
- (xv) The conducting team, officials manning the Control-rooms, team leaders and members of the team should be sensitized about the safety and security of women officials. In case of any problem pointed out by lady officers/ officials, same should be dealt with, on priority.
- (xvi) Proper inquiry should be made in case of any grievance arising out of field action raised by women members participating in search action.
- (xvii) After the search is complete, due care should be taken by the conducting team and control room to ensure that all women members reach their homes safely. For this, adequate arrangements for transport should be made beforehand.
- (xviii) All officers and officials may be advised to avoid night journeys between 11 p.m. to 5 a.m. to their respective destinations, after the search is concluded. Proper arrangement for accommodation, in such cases, for night stay should preferably be provided, along with necessary transportation facility in the morning. Those who travel during the wee hours of night after conclusion of search to reach their destinations will be doing so at their own risk.
- (xix) Experienced officials of the Investigation Directorates should be given the responsibility of handling Control-room and the search materials should be handed over as per the procedure prescribed in the 'Search & Seizure' Manual.
- (xx) A copy of these instructions should be a part of every kit bag meant for each team participating in the search & seizure/survey action.

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