

SUPREME COURT OF INDIA

Commissioner of Income-Tax

Vs.

K.V. Krishnaswamy Naidu and Co.

(B Kirpal and S Kurdukar JJ.)

22.01.1998

ORDER

1. Having heard counsel for the parties and in view of the provisions of Sub-section (iA) of Section 132 of the Income-tax Act, 1961, we are in agreement with the judgment of the High Court (reported as [1987] 166 ITR 244) that the Assistant Director of Inspection, who was the authorised officer for the purposes of carrying' out search and seizure but was not the Income-tax Officer who could pass an order under Sub-section (5) of Section 132 could not retain the seized documents etc., beyond 15 days and, therefore, he could not moot a proposal under Sub-section (8) for further retention of the documents beyond 180 days. This appeal is accordingly dismissed with costs.