Difference in Search AND Survey

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| Particulars | Search | Survey |
| 1. Provisions | Section 132, 132A, 132B  Rule 112 | Section 133A |
| 1. Reasons Recording | Warrant must  (Warrant issuing Authority DIT (Form-45) | None |
| 1. Seizure | Excluding Stock ( but judicial pronouncements) | None (only books can be impounded) |
| 1. Prohibitory Order 132(3) | Section- 132 (3), Restricted Power | None |
| 1. Statement Recording | On oath u/s- 132(4) | Not on oath  Section-133A  No evidentiary Value |
| 1. Conclusion | Panchnama | No Panchnama |
| 1. Assessments | Section- 153A  Section- 153C/148 | Mandatory Scrutiny for survey year. |
| 1. Time Limitation | Section- 153B | Section – 153 |
| 1. Approval of Assessment | Section- 153D | None |
| 1. Penalty | Section-271AAB | Normal provisions apply |
| 1. 115BBE | Factual | Factual |
| 1. Transfer u/s 127 | More | Less |
| 1. Loose Documents | Section-132 (4A),  Section -292C | Section-292C |
| 1. Premises Covered | Any | Only Business premises |
| 1. Appraisal Report | Yes | Only if Investigation Wing involved |
| 1. Presumptions | Section- 292 C | Section - 292C |