GOVERNMENT OF INDIA MINISTRY OF FINANCE DEPARTMENT OF REVENUE RAJYA SABHA UNSTARRED QUESTION NO. 2784

ANSWERED ON 25.03.2025

ACCESS BY IT OFFICIALS TO THE PERSONAL EMAIL, SOCIAL MEDIA AND BANK ACCOUNTS

2784. SHRI RITABRATA BANERJEE:

Will the Minister of FINANCE be pleased to state:

- (a) Whether Income Tax Officials will be allowed access to the personal e-mails, social media and bank accounts of all assesses; and
- (b) if so, the details there of and the reasons therefor?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI PANKAJ CHAUDHARY)

(a) & (b) No, section 132 of the existing Income tax Act, 1961 enables the authorized officer to require any person who is found to be in possession or control of any books of account or other documents maintained in the form of electronic record as defined in clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000 to afford the necessary facility to inspect such books of account or other documents during the search and seizure action.

Similar provision has been provided in the Income-tax Bill, 2025 under clause (ii) of sub-section (1) of section 247. Further, in certain cases of search and seizure authorized by the competent authority, where access code is not available and the person concerned is not cooperating with the proceedings, authorized officer may gain access by overriding the access code to such computer system.
