

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

**LOK SABHA**

**UNSTARRED QUESTION NO. 1580**

TO BE ANSWERED ON MONDAY, FEBRUARY 9, 2026/ MAGHA 20, 1947 (SAKA)

**NEW SECTION 247 OF INCOME TAX**

**1580. SHRI GIRIDHARI YADAV:  
SHRI DINESH CHANDRA YADAV:  
SHRI RAMPRIT MANDAL:**

Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that the introduction of new Section 247 in the Income Tax Act to be effective from 1st April, 2026 has created a lot of confusion among taxpayers as it gives unlimited power to income tax officials to access digital space using Artificial Intelligence (AI); and

(a) if so, the details thereof?

**ANSWER**

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE

(SHRI PANKAJ CHAUDHARY)

(a) & (b) Section 247 of the Income-tax Act, 2025 ('the Act') relating to search and seizure provisions are in line with section 132 of the provisions of Income-tax Act, 1961. Even though power to override access code to any computer system was already available under section 132 of the Income-tax Act, 1961, specific enablement has been made for the same in the Act considering the evolution of digital space and rapid advances in technology.

Further, there is no mention of Artificial Intelligence in the provision of section 247 or any related provision.

Therefore, the provisions of section 247 of the Act have not assigned any new power to the income-tax authorities.

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