

CENTRAL BOARD OF DIRECT TAXES

NOTIFICATION No. 1102  
INCOME-TAX

New Delhi, the 26<sup>th</sup> September, 1975.

In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962:-

1. (1) These rules may be called the Income-tax (Fourth Amendment) Rules, 1975.

(2) They shall come into force on the 1st day of October, 1975.

2. In rule 112 of the Income-tax Rules, 1962 (hereinafter referred to as the principal rules),-

(a) for sub-rules (2) and (3), the following sub-rules shall be substituted, namely :-

"(2) (a) The authorisation under sub-section (1) of section 132 (other than an authorisation under the proviso thereto) by the Director of Inspection or the Commissioner or any such Deputy Director of Inspection or Inspecting Assistant Commissioner as is empowered by the Board in this behalf shall be in Form No. 45;

(b) the authorisation under the proviso to sub-section (1) of section 132 by a Commissioner shall be in Form No. 45A;

(c) the authorisation under sub-section (1A) of section 132 by a Commissioner shall be in Form No. 45B.

(2A) Every authorisation referred to in sub-rule (2) shall be in writing under the signature of the officer issuing the authorisation and shall bear his seal.

(3) Any person in charge of or in any building, place, vessel, vehicle or aircraft authorised to be searched shall, on demand by the officer authorised to exercise the powers of search and seizure under section 132 (hereinafter referred to as the authorised officer) and on production of the authority, allow him free ingress thereto and afford all reasonable facilities for a search therein."

(b) Sub-rule (4A) and sub-rule (4B) shall, respectively, be re-numbered as sub-rule (4B) and sub-rule (4C) and before sub-rule (4B) as so renumbered, the following sub-rule shall be inserted, namely :-

"(4A) If ingress into any vessel, vehicle or aircraft authorised to be searched cannot be obtained because such vessel, vehicle or aircraft is moving or for any other reason, it shall be lawful for the authorised officer with such assistance of police officers or of officers of the Central Government, or of both, as may be required, to stop any such vessel or vehicle or, in the case of an aircraft, compel it to stop or land, and search any part of the vessel, vehicle or aircraft; and in order to effect an entrance into such vessel, vehicle or aircraft, to break open any outer or inner door or window of any such vessel, vehicle or aircraft, whether that of the person to be searched or of any other person, if after notification of his authority and purpose and demand of admittance duly made, he cannot otherwise obtain admittance:

Provided that if any such vessel, vehicle or aircraft is occupied by a woman, who according to custom

does not appear in public, the authorised officer shall, before entering such vessel, vehicle or aircraft, give notice to such woman that she is at liberty to withdraw and shall afford her every reasonable facility for withdrawing.";

(c) in sub-rule (4B) as so re-numbered, for the words "building or place", the words "building, place, vessel, vehicle or aircraft" shall be substituted;

(d) for sub-rules (5) and (6), the following sub-rules shall be substituted, namely :-

"(5) Any person referred to in clause (ia) of sub-section (1) of section 132 may be searched by the authorised officer with such assistance as he may consider necessary. If such person is a woman, the search shall be made by another woman with a strict regard to decency.

(6) Before making a search, the authorised officer shall,-

(a) where a building or place is to be searched, call upon two or more respectable inhabitants of the locality in which the building or place to be searched is situate, and

(b) where a vessel, vehicle or aircraft is to be searched, call upon any two or more respectable persons, to attend and witness the search and may issue an order in writing to them or any of them so to do.";

(e) for sub-rules (8) and (9), the following sub-rules shall be substituted, namely :-

"(8) The occupant of the building, place, vessel, vehicle or aircraft searched, including the person in charge of such vessel, vehicle or aircraft, or some person on his behalf, shall be permitted to attend during the search and a copy of the list prepared under sub-rule

- (7) shall be delivered to such occupant or person. A copy thereof shall be forwarded to the Commissioner and, where the authorisation has been issued by any officer other than the Commissioner, also to that officer.
- (9) Where any person is searched under clause (ia) of sub-section (1) of section 132, a list of all things taken possession of shall be prepared and a copy thereof shall be delivered to such person. A copy thereof shall be forwarded to the Commissioner and, where the authorisation has been issued by any officer other than the Commissioner, also to that officer.";
- (f) in sub-rule (10), -
- (i) for the words "the occupant of the building or place searched", the words "the occupant of the building, place, vessel, vehicle or aircraft, including the person in charge of such vessel, vehicle or aircraft, searched" shall be substituted;
- (ii) for the words, brackets and figure "and also to the Director of Inspection where the authorisation under sub-rule (2) has been issued by him", the words "and where the authorisation has been issued by any officer other than the Commissioner, also to that officer" shall be substituted;
- (g) for sub-rule (14), the following sub-rule shall be substituted, namely :-
- \*(14) The Income-tax Officer to whom the books of account or other documents or assets have been handed over under sub-section (9A) of section 132 shall have all the powers conferred on the authorised officer under sub-rules (11) and (13).".

3. In rule 112A of the principal rules, in sub-rule (1), for the words "shall within fifteen days of the seizure", the words, brackets, figures and letter "shall, within fifteen days of the seizure, and in a case where the assets are handed over to him by the authorised officer under sub-section (9A) of section 132, within fifteen days from the date on which such assets are handed over to him," shall be substituted.

4. In rule 112C of the principal rules, for the word, figures and letter "section 132A", the word, figures and letter "section 132B" shall be substituted.

5. After rule 112C of the principal rules, the following rule shall be inserted, namely :-

"112D. Requisition of books of account, etc.-

(1) The authorisation under sub-section (1) of section 132A by the Director of Inspection or the Commissioner shall be in Form No. 45C, shall be in writing under the signature of the officer issuing the authorisation and shall bear his seal.

(2) The officer authorised to make a requisition under sub-section (1) of section 132A (hereinafter referred to as the requisitioning officer) shall make the requisition in writing to the officer or authority referred to in clause (a) or clause (b) or, as the case may be, clause (c) of the said sub-section (hereinafter referred to as the delivering officer or authority) calling upon the delivering officer or authority to deliver the books of account, other documents or assets specified in the requisition to him. The requisition shall be accompanied by a copy of the authorisation in Form No. 45C. A copy of the requisition, along with a copy of the authorisation in Form No. 45C, shall be forwarded to the person referred to in clause (a) or clause (b) or, as the case may be, clause (c) of sub-section (1) of section 132A.

(3) The delivering officer or authority shall prepare a list of the books of account or other documents delivered to the requisitioning officer. Before effecting delivery of any bullion, jewellery or other valuable article or thing, the delivering officer or authority shall place or cause to be placed such bullion, jewellery, article or thing in a package or packages which shall be listed with details

(iii) in item (a), for the words "to enter and search the said premises", the words "to enter and search the said building/~~rit~~ place/vessel/vehicle/aircraft" shall be substituted;

(iv) items (b), (c), (d), (e), (f) and (g) shall respectively be re-lettered as items (c), (d), (e), (f), (g) and (h) and before item (c) as so re-lettered, the following item shall be inserted, namely :-

"(b) to search any person who has got out of, or is about to get into, or is in the building/place/vessel/vehicle/aircraft if you have reason to suspect that such person has secreted about his person any such books of account, other documents, money, bullion, jewellery, or other valuable article or thing;"

(v) ~~(e)~~ at the end of the Form, <sup>for</sup> the words

"Director of Inspection ", the Commissioner of Income-tax

following shall be substituted, namely :-

"Director of Inspection  
Commissioner of Income-tax  
Deputy director of Inspection  
Inspecting Assistant Commissioner  
of Income-tax":

3. In rule 112A of the principal rules, in sub-rule (1), for the words "shall within fifteen days of the seizure", the words, brackets, figures and letter "shall, within fifteen days of the seizure, and in a case where the assets are handed over to him by the authorised officer under sub-section (9A) of section 132, within fifteen days from the date on which such assets are handed over to him," shall be substituted.

4. In rule 112C of the principal rules, for the word, figures and letter "section 132A", the word, figures and letter "section 132B" shall be substituted.

5. After rule 112C of the principal rules, the following rule shall be inserted, namely :-

"112D. Requisition of books of account, etc.-

(1) The authorisation under sub-section (1) of section 132A by the Director of Inspection or the Commissioner shall be in Form No. 45C, shall be in writing under the signature of the officer issuing the authorisation and shall bear his seal.

(2) The officer authorised to make a requisition under sub-section (1) of section 132A (hereinafter referred to as the requisitioning officer) shall make the requisition in writing to the officer or authority referred to in clause (a) or clause (b) or, as the case may be, clause (c) of the said sub-section (hereinafter referred to as the delivering officer or authority) calling upon the delivering officer or authority to deliver the books of account, other documents or assets specified in the requisition to him. The requisition shall be accompanied by a copy of the authorisation in Form No. 45C. A copy of the requisition, along with a copy of the authorisation in Form No. 45C, shall be forwarded to the person referred to in clause (a) or clause (b) or, as the case may be, clause (c) of sub-section (1) of section 132A.

(3) The delivering officer or authority shall prepare a list of the books of account or other documents delivered to the requisitioning officer. Before effecting delivery of any bullion, jewellery or other valuable article or thing, the delivering officer or authority shall place or cause to be placed such bullion, jewellery, article or thing in a package or packages which shall be listed with details

of such bullion, jewellery, article or thing placed therein. Every such package shall bear an identification mark and seal of the requisitioning officer or of any other income-tax authority not below the rank of Income-tax Officer on behalf of the requisitioning officer, and also of the delivering officer or authority. The person referred to in clause (a) or clause (b) or, as the case may be, clause (c) of sub-section (1) of section 132A or any other person on his behalf shall also be permitted to place his seal on the said package or packages. A copy of the list prepared shall be delivered to such person and a copy thereof shall also be forwarded by the delivering officer to the Commissioner and also to the Director of Inspection where the authorisation under sub-rule (1) has been issued by him.

(4) The provisions of sub-rules (11) to (14) (both inclusive) of rule 112 and of rule 112A, rule 112B and rule 112C shall, so far may be, apply as if the books of account, other documents and assets delivered to the requisitioning officer under section 132A had been seized under sub-section (1) of section 132 by the requisitioning officer from the custody of the person referred to in clause (a) or clause (b) or, as the case may be, clause (c) of sub-section (1) of the said section and as if for the words "the authorised officer" occurring in any of the aforesaid sub-rules and rules, the word "the requisitioning officer" were substituted."

6. In Appendix II to the principal rules, -

(a) in Form No. 35,-

(i) for the item "G.I.R.No.", the item "permanent Account Number" shall be substituted;

(ii) after the item "In any other case, the date of service of the intimation of the order appealed against", the following item shall be inserted, namely :-

"  
Where the appeal relates to an assessment under section 144 and an application has been made under section 146,-

Contd.



- (a) the date of application
- (b) where an order has been passed on the application, the date of service of such order on the appellant.

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(iii) after the item, "Section and clause of the Income-tax Act, 1961 under which the appeal is preferred", the following items shall be inserted, namely :-

"Where a return has been filed by the appellant for the assessment year in connection with which the appeal is preferred, whether tax due on the income returned has been paid in full. (If the answer is in the affirmative, give details of date of payment and amount paid.)

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Where no return has been filed by the appellant for the assessment year in connection with which the appeal is preferred, whether an amount equal to the amount of advance tax payable by him during the financial year immediately preceding such assessment year has been paid. (If the answer is in the affirmative, give details of date of payment and amount paid.)

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(b) in Form No. 45,-

- (i) for the words "which has not been disclosed", the words "which has not been, or would not be, disclosed" shall be substituted;
- (ii) for the words and brackets "found at..... (specify particulars of the building or place)", the words and brackets "found in ..... (specify particulars of the building/ place/vessel/vehicle/aircraft)" shall be substituted;

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- (iii) in item (a), for the words "to enter and search the said premises", the words "to enter and search the said building/  
place/vessel/vehicle/aircraft" shall be substituted;
- (iv) items (b), (c), (d), (e), (f) and (g) shall respectively be re-lettered as items (c), (d), (e), (f), (g) and (h) and before item (c) as so re-lettered, the following item shall be inserted, namely :-

"(b) to search any person who has got out of, or is about to get into, or is in the building/place/vessel/vehicle/aircraft if you have reason to suspect that such person has secreted about his person any such books of account, other documents, money, bullion, jewellery, or other valuable article or thing;"

- (v) ~~(e)~~ at the end of the Form, <sup>for</sup> the words

"Director of Inspection ", the  
Commissioner of Income-tax

following shall be substituted,  
namely :-

"Director of Inspection  
Commissioner of Income-tax  
Deputy Director of Inspection  
Inspecting Assistant Commissioner  
of Income-tax":

(c) After Form No.45, the following Forms shall be inserted, namely, :-

FORM NO. 45A

/See rule 112(2)(b)/

Warrant of authorisation under the proviso to sub-section (1) of section 132 of the Income-tax Act, 1961.

To

The Deputy Director of Inspection,  
The Inspecting Assistant Commissioner of Income-tax,  
The Assistant Director of Inspection,  
The Income-tax Officer,

.....

Whereas information has been laid before me and on the consideration thereof, I have reason to believe that -

a summons under sub-section (1) of section 37 of the Indian Income-tax Act, 1922, or under sub-section (1) of section 131 of the Income-tax Act, 1961, or a notice under sub-section (4) of section 22 of the Indian Income-tax Act, 1922, or under sub-section (1) of section 142 of the Income-tax Act, 1961, was issued by the Inspecting Assistant Commissioner of Income-tax/Income-tax Officer. ....to .....(name of the person) on.....(date) to produce, or cause to be produced, books of account or other documents specified in the relevant summons or notice and he has omitted or failed to produce or cause to be produced, such books of account or other documents as required by such summons or notice;

a summons under sub-section (1) of section 37 of the Indian Income-tax Act, 1922, or under sub-section (1) of section 131 of the Income-tax Act, 1961, or a notice under sub-section (4) of section 22 of the Indian Income-tax Act, 1922, or under sub-section (1) of section 142 of the Income-tax Act, 1961, has been issued by the Inspecting Assistant Commissioner of Income-tax /the Income-tax Officer.....to.....(name of the person) on.....(date) to produce, or cause to be produced, books of account or other documents specified in the relevant summons or notice and he will not produce or cause to be produced, such books of account or other documents as required by such summons or notice;

If a summons under sub-section (1) of section 37 of the Indian Income-tax Act, 1922, or under sub-section (1) of section 131 of the Income-tax Act, 1961, or a notice under sub-section (4) of section 22 of the Indian Income-tax Act, 1922, or under sub-section (1) of section 142 of the Income-tax Act, 1961, is issued to .....(name of the person) to produce, or cause to be produced, books of account or other documents which will be useful for, or relevant to, proceedings under the Indian Income-tax Act, 1922, or under the Income-tax Act, 1961, he would not produce, or cause to be produced, such books of account or other documents as required by such summons or notice;

Sarvashri/Shri/Shrimati.....are/is in possession of any money, bullion, jewellery or other valuable article or thing and such money, bullion, jewellery or other valuable article or thing represents either wholly or partly income or property which has not been or would not be disclosed for the purposes of the Indian Income-tax Act, 1922, or the Income-tax Act, 1961;

And whereas I have reason to suspect that such books of account, other document, money, bullion, jewellery or other valuable article or thing have been kept and are to be found ~~at~~ in .....(specify particulars of the building, place, vessel, vehicle or aircraft), which is within the area of my jurisdiction;

And whereas I have reason to believe that any delay in getting an authorisation under sub-section (1) of section 132 from the Commissioner having jurisdiction over Sarvashri/Shri/Shrimati..... may be prejudicial to the interests of the revenue;

This is to authorise and require you..... (name of the Deputy Director of Inspection or of the Inspecting Assistant Commissioner of Income-tax or of the Assistant Director of Inspection or the Income-tax Officer) -

- (a) to enter and search the said building, place, vessel, vehicle or aircraft;
- (b) to search any person who has got out of, or is about to get into, or is in, the building/place/vessel/vehicle/aircraft, if you have reason to suspect that such person has secreted about his person any such books of account, other documents, money, bullion, jewellery or other valuable article or thing;

- (c) to place identification marks on such books of account and documents as may be found in the course of the search and as you may consider relevant to or useful for the proceedings aforesaid and to make a list thereof together with particulars of the identification marks;
- (d) to examine such books of account and documents and make, or cause to be made, copies or extracts from such books of account and documents;
- (e) to seize any such books of account, documents, money, bullion, jewellery or other valuable article or thing found as a result of such search and take possession thereof;
- (f) to make a note or an inventory of any such money, bullion, jewellery or other valuable article or thing;
- (g) to convey such books of account, documents, money, bullion, jewellery or other valuable article or thing to the office of the Inspecting Assistant Commissioner of Income-tax or any other ~~Income-tax~~ authority not below the rank of the Income-tax Officer employed in the execution of the Income-tax Act, 1961; and
- (h) to exercise all other powers and perform all other functions under section 132 of the Income-tax Act, 1961, and the rules relating thereto.

You may requisition the services of any police officer or any officer of the Central Government, or both, to assist you for all or any of the purposes specified in sub-section (1) of section 132 of the Income-tax Act, 1961.

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Commissioner of Income-tax

/See rule 112(2)(c)/

Warrant of authorisation under sub-section (1A) of section 132 of the Income-tax Act, 1961

To

The Deputy Director of Inspection,  
The Inspecting Assistant Commissioner of Income-tax,  
The Assistant Director of Inspection,  
The Income-tax Officer.

Whereas information has been laid before me and on the consideration thereof, I have reason to suspect that the books of account, other documents, money, bullion, jewellery or other valuable article or thing in respect of which.....(name and designation of authorised officer) has been authorised by the Director of Inspection/Commissioner of Income-tax/Deputy Director of Inspection/Inspecting Assistant Commissioner of Income-tax.....to take action under clauses (i) to (v) of sub-section (1) of section 132 are or is kept in.....(specify particulars of the building/place/vessel/vehicle or aircraft).

And whereas the building/place/vessel/vehicle/aircraft specified above has/have not been mentioned in the authorisation under sub-section (1) of section 132 by the Director of Inspection/Commissioner of Income-tax/Deputy Director of Inspection/Inspecting Assistant Commissioner of Income-tax.

This is to authorise and require you.....(name of the Deputy Director of Inspection or the Inspecting Assistant Commissioner of Income-tax or the Assistant Director of Inspection or the Income-tax Officer) -

- (a) to enter and search the said building/place/vessel/vehicle or aircraft;
- (b) to search any person who has got out of, or is about to get into, or is in, the building/place/vessel/vehicle/aircraft, if you have reason to suspect that such person has secreted about his person any such books of account, other documents, money, bullion, jewellery or other valuable article or thing;

- (c) to place identification marks on such books of account and documents as may be found in the course of search and as you may consider relevant to or useful for proceedings under the Indian Income-tax Act, 1922 or under the Income-tax Act, 1961 and to make a list thereof together with particulars of the identification marks;
- (d) to examine such books of account and documents and make, or cause to be made, copies or extracts from such books of account and documents;
- (e) to seize any such books of account, documents, money, bullion, jewellery or other valuable article or thing found as a result of such search and take possession thereof;
- (f) to make a note or an inventory of any such money, bullion, jewellery or other valuable article or thing;
- (g) to convey such books of account, documents, money, bullion, jewellery or other valuable article or thing to the office of the Inspecting Assistant Commissioner of Income-tax or any other authority not below the rank of the Income-tax Officer employed in the execution of the Income-tax Act, 1961; and
- (h) to exercise all other powers and perform all other functions under section 132 of the Income-tax Act, 1961, and the rules relating thereto.

You may requisition the services of any police officer or any officer of the Central Government, or of both, to assist you for all or any of the purposes specified in sub-section (1) of section 132 of the Income-tax Act, 1961.

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Commissioner of Income-tax.

See rule 112D(1)

Warrant of authorisation under sub-section (1) of section 132, of the Income-tax Act, 1961.

To

The Deputy Director of Inspection,  
The Inspecting Assistant Commissioner of Income-tax,  
The Assistant Director of Inspection,  
The Income-tax Officer,  
.....

Whereas information has been laid before me and on the consideration thereof, I have reason to believe that

a summons under sub-section (1) of section 37 of the Indian Income-tax Act, 1922, or under sub-section (1) of section 131 of the Income-tax Act, 1961, or a notice under sub-section (4) of section 22 of the Indian Income-tax Act, 1922, or under sub-section (1) of section 142 of the Income-tax Act, 1961, was issued by the Inspecting Assistant Commissioner of Income-tax/Income-tax Officer ..... to ..... (name of the person) to produce, or cause to be produced, books of account or other documents specified in the relevant summons or notice and he has omitted or failed to produce or cause to be produced, such books of account or other documents as required by such summons or notice, and the said books of account or other documents have been taken into custody by ..... (name and designation of the officer or authority);

.....  
certain books of account or other documents which will be useful for, or relevant to, proceedings under the Indian Income-tax Act, 1922, or under the Income-tax Act, 1961 have been taken into custody by ..... (Name and designation of officer or authority) and Sarvashri/Shri/Shrimati ..... (name of person) to whom a summons under sub-section (1) of section 37 of the Indian Income-tax Act, 1922, or under sub-section (1) of section 131 of the Income-tax Act, 1961, or a notice under sub-section (4) of section 22 of the Indian Income-tax Act, 1922, or under sub-section (1) of section 142 of the Income-tax Act, 1961 has been or might be issued by the Inspecting Assistant Commissioner of Income-tax/Income-tax



Officer.....will not, or would not, produce or cause to be produced, such books of account or other documents on their return by the said officer/authority;

the assets taken into custody by..... (name and designation of the officer or authority/represent either wholly or partly income or property which has not been, or would not have been, disclosed for the purposes of the Indian Income-tax Act, 1922 or the Income-tax Act, 1961 by.....(name of the person) from whose possession or control such assets have been taken into custody by the officer/authority aforesaid;

This is to authorise you.....(name of the Deputy Director of Inspection or the Inspecting Assistant Commissioner of Income-tax or the Assistant Director of Inspection or the Income-tax Officer) to require the said officer or authority to deliver to you the books of account, other documents or assets as aforesaid.

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Commissioner of Income-tax

No. 1102/F.No.142(44)/75-TPL7

(O.P. Bhardwaj)  
Secy., Central Board of Direct Taxes.