

CENTRAL BOARD OF DIRECT TAXES

NOTIFICATION No. 1117

INCOME TAX

New Delhi, the 1st October, 1975.

G.O.535(E).- In exercise of the powers conferred by sub-section (1) of section 235 of the Income-tax Act, 1961 (43 of 1961) and rules 91 and 92 of the Second Schedule to that Act, the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax (Certificate Proceedings) Rules, 1962, namely:-

1. These rules may be called the Income-tax (Certificate Proceedings) amendment Rules, 1975.

2. After rule 9 of the Income-tax (Certificate Proceedings) Rules, 1962 (hereinafter referred to as the said rules), the following rule shall be inserted, namely:-

"9A. Procedure to be followed while sending a certified copy of certificate to another Tax Recovery Officer.-

(1) Where only a part of the amount in respect of which a certificate has been forwarded by the Income-tax Officer to the Tax Recovery Officer is to be recovered by any other Tax Recovery Officer under sub-section (2) of section 223, the Tax Recovery Officer shall, before sending a copy of the Certificate to ~~the~~ other Tax Recovery Officer, endorse on such a copy a certificate in the following form:

FORM OF CERTIFICATE

I,, Tax Recovery Officer, (name) do hereby certify that the document bearing this endorsement is a true copy of certificate No. dated forwarded by the Income-tax Officer,, against for the recovery (name of defaulter) of an amount of Rs.

I do hereby specify that out of the
aforesaid amount, an amount of Rs.....
as noted below, is to be recovered from the
defaulter, by the Tax Recovery Officer.....
.....

Rs. P.

Part of certificate
amount. ..

Costs and charges ..

Interest ..

Total ..

(2) When a copy of the certificate is sent
by a Tax Recovery Officer to another
Tax Recovery Officer under sub-section (2)
of section 223, he shall,-

(i) keep the certificate in his office;
and

(ii) inform the Income-tax Officer from whom
the certificate was received of his
having so sent a copy of the certificate."

3. In rule 10 of the said rules, after the words
"a certificate", the words "or the certified copy
of a certificate" shall be inserted.

4. In rule 11 of the said rules, after the words
"any Tax Recovery Officer to whom the certificate",
the words "or a certified copy of the certificate"
shall be inserted.

5. In rule 12 of the said rules, after the words
"a certificate", the words "or the certified copy
of a certificate" shall be inserted.

6. In rule 13 of the said rules, for the words
"to whom the certificate has been sent", the words
"to whom the certificate or a certified copy of
the certificate has been sent" shall be substituted.

7. In rule 26 of the said rules, the following
Explanation shall be inserted at the end, namely:-

Explanation.- Where the Tax Recovery Officer proceeds to recover any arrears due from the defaulter by attachment and sale of, or by appointing a receiver for the management of, any movable or immovable property which is held by, or stands in the name of, any of the persons referred to in the Explanation to sub-section (1) of section 222 and which is included in the defaulter's movable or immovable property by virtue of that Explanation, the reference to "defaulter" in this rule and in rules 28 to 32 (both inclusive), rules 39 and 40, and rules 42 to 47 (both inclusive) shall, in relation to such movable or immovable property, be construed as a reference to the person referred to in the said Explanation.'

8. In the Appendix to the said rules,-

(1) in Form No.I.T.C.P. 1,-

(i) in the first paragraph, before the word 'Please', the symbol "@" shall be inserted;

(ii) after the first paragraph as so amended, the following paragraph shall be inserted, namely:-

"@ Please take notice that Certificate No. _____ dated _____ had been forwarded by the Income-tax Officer, _____, to the Tax Recovery Officer, _____, for the recovery of an amount of Rs. _____, details of which are given on the reverse and the said Tax Recovery Officer has sent a certified copy of the said certificate to the undersigned under section 223(2) of the Income-tax Act, 1961 specifying that an amount of Rs.....is to be recovered from you.";

(iii) before the abbreviation "H.B.", the following shall be inserted, namely:-

"@ Score out whichever paragraph is not applicable";

(2) In Form No.I.T.C.P. 2,-

- (i) in the first paragraph, before the word "Whereas", the symbol "@" shall be inserted;
- (ii) after the first paragraph as so amended, the following paragraph shall be inserted, namely:-

"@ Whereas certificate No. _____ dated _____ had been forwarded by the Income-tax Officer, _____, to the Tax Recovery Officer, _____, against _____/defaulter/for the recovery of an amount of Rs. _____ and the said Tax Recovery Officer has sent to the undersigned a certified copy of the said certificate under section 223 (2) of the Income-tax Act, 1961 specifying that an amount of Rs. _____ is to be recovered from the defaulter and the sum of Rs. _____, as noted below, is due from him in respect of the said certificate;"

- (iii) for the words "Certificate amount", the following shall be substituted, namely:-

*"Certificate amount/specified amount";

- (iv) in the existing third paragraph,-

- (a) for the words "four per cent.", the words "twelve per cent." shall be substituted;

- (b) after the words "attach the movable property of the said defaulter", the brackets, words and figures "/ and where necessary, the movable property which is included in the defaulter's property by virtue of the Explanation to sub-section (1) of section 222 of the Income-tax Act, /" shall be inserted;

- (v) the following shall be inserted at the end, namely:-

"@ Score out whichever paragraph is not applicable.

* Delete inappropriate words.";

(3) in Form No. I.T.C.P. 3,-

- (i) in the first paragraph, before the word 'Whereas' the symbol "@" shall be inserted;
- (ii) after the first paragraph as so amended, the following paragraph shall be inserted, namely:-

"@ Whereas _____ /defaulter/ had failed to pay the arrears due from him in respect of certificate No. _____ dated _____ forwarded by the Income-tax Officer, _____, to the Tax Recovery Officer, _____, amounting to Rs. _____ and the interest payable under section 220(2) of the Income-tax Act, 1961, for the period commencing immediately after the said date; and whereas the said Tax Recovery Officer has sent to the undersigned a certified copy of the said certificate under section 223 (2) of the said Act specifying that an amount of Rs. _____ is to be recovered from the defaulter";

(iii) in the existing second paragraph,-

(a) for the words "ordered that the said _____", the words and brackets "ordered that*....." (name of creditor)

shall be substituted;

(b) for the words "payable to the said defaulter, namely.....", the words and brackets "from you to*....." shall be (name of creditor) substituted;

(iv) the following shall be inserted at the end, namely:-

"@ Score out whichever paragraph is not applicable.

* Fill in the name of the defaulter and

(8) in Form No. I.T.C.P.8,-

- (i) in the first paragraph, before the word "Whereas", the symbol "0" shall be inserted;
- (ii) after the first paragraph as so amended, the following paragraph shall be inserted, namely:-

"@ Whereas...../defaulter/ has not paid arrears amounting to Rs.....in respect of certificate No.....dated..... Forwarded by the Income-tax Officer,....., to the Tax Recovery Officer,....., and the interest payable under section 220(2) of the Income-tax Act, 1961, for a period commencing immediately after such date; and where the said Tax Recovery Officer has sent to the undersigned a certified copy of the said certificate under section 223(2) of the said Act specifying that an amount of Rs..... is to be recovered from the defaulter;"

- (iii) the following shall be inserted at the end, namely:-

"@ Score out whichever paragraph is not applicable.";

(9) in Form No. I.T.C.P.9,-

(i) in the first paragraph,-

- (a) after the words "undermentioned property", the following shall be inserted, namely:-

"@ which is included in the property of.....(defaulter) by virtue of the Explanation to sub-section (1) of Section 222 of the Income-tax Act, 1961,"

- (b) after the words "Income-tax Officer,", the following shall be inserted, namely:-

"@ to the Tax Recovery Officer..... a certified copy of which has been forwarded by the said Tax Recovery Officer to the undersigned under section 223(2) of the Income-tax Act, 1961"

(3) in Form No. I.T.C.P. 3,-

- (i) in the first paragraph, before the word 'Whereas' the symbol "@" shall be inserted;
- (ii) after the first paragraph as so amended, the following paragraph shall be inserted, namely:-

"@ Whereas _____ /defaulter/ had failed to pay the arrears due from him in respect of certificate No. _____ dated _____ forwarded by the Income-tax Officer, _____, to the Tax Recovery Officer, _____, amounting to Rs. _____ and the interest payable under section 220(2) of the Income-tax Act, 1961, for the period commencing immediately after the said date; and whereas the said Tax Recovery Officer has sent to the undersigned a certified copy of the said certificate under section 223 (2) of the said Act specifying that an amount of Rs. _____ is to be recovered from the defaulter";

(iii) in the existing second paragraph,-

(a) for the words "ordered that the said _____", the words and brackets "ordered that*....." (name of creditor)

shall be substituted;

(b) for the words "from you to the said defaulter, namely.....", the words and brackets "from you to*....." (name of creditor) shall be substituted;

(iv) the following shall be inserted at the end, namely:-

"@ Score out whichever paragraph is not applicable.

* Fill in the name of the defaulter and

where the property consisting of the debt is included in the defaulter's property by virtue of the Explanation to sub-section (1) of section 222 of the Income-tax Act, 1961, fill in the name of the person referred to in that Explanation.";

(4) in Form No. I.T.C.P. 4,-

- (i) in the first paragraph, before the word "Whereas", the symbol "@" shall be inserted;
- (ii) after the first paragraph as so amended, the following paragraph shall be inserted, namely:-

"@ Whereas.....had failed to
(defaulter)
pay the arrears due from him in respect of Certificate No..... dated.....forwarded by the Income-tax Officer,....., to the Tax Recovery Officer,....., amounting to Rs.....and the interest payable under section 220(2) of the Income-tax Act, 1961, for the period commencing immediately after the said date; and whereas the said Tax Recovery Officer has sent to the Under-signed a certified copy of the said certificate under section 223(2) of the said Act specifying that an amount of Rs.....is to be recovered from the defaulter;"

- (iii) in the existing second paragraph, the following shall be inserted at the end, namely:-

"*I may be noted that the property consisting of shares is included in the defaulter's property by virtue of the Explanation to sub-section (1) of section 222 of the Income-tax Act, 1961.";

- (iv) the following shall be inserted at the end, namely:-

"Score out whichever paragraph is not applicable.

*Score out portion in italics, if not applicable.";

(5) in Form No. I.T.C.P. 5,-

(i) in the first paragraph, before the word "Whereas", the symbol "@" shall be inserted;

(ii) after the first paragraph as so amended, the following paragraph shall be inserted, namely:-

"@Whereas.....had failed to (defaulter) pay the arrears due from him in respect of certificate No..... dated.....forwarded by the Income-tax Officer,....., amounting to Rs.....and the interest payable under section 220(2) of the Income-tax Act, 1951, for the period commencing immediately after the said date; and whereas the said Tax Recovery Officer has sent to the undersigned a certified copy of the said certificate under section 228(2) of the said Act specifying that an amount of ₹.....is to be recovered from the defaulter;"

/to the Tax Recovery Officer,.....

(iii) for the existing second paragraph, the following paragraph shall be substituted, namely:-

"It is ordered that*..... (name of person entitled to property) be, and is hereby, prohibited and restrained until the further order of the undersigned, from receiving from you, namely....., the following property in the possession of the said*....., that is to say to which the said*..... is entitled, subject to your claim of immediate possession thereof.";

* Fill in the name of the defaulter and where the movable property is included in the defaulter's property by virtue of the Explanation to sub-section (I) of section 222 of the Income-tax Act, 1961, fill in the name of the person referred to in that Explanation.";

(7) in Form No. I.T.C.P.7,-

(i) in the first paragraph, before the word "Whereas", the symbol "@" shall be inserted;

(ii) after the first paragraph as so amended, the following paragraph shall be inserted, namely:-

"@ Whereas.....has not paid the (defaulter) arrears amount to Rs.....payable by him in respect of certificate No..... dated.....forwarded by the Income-tax Officer,....., to the Tax Recovery Officer,....., and the interest payable under section 220(2) of the Income-tax Act, 1961, for the period commencing immediately after the said date; and whereas the said Tax Recovery Officer has sent to the undersigned a certified copy of the said certificate under section 223(2) of the said Act specifying that an amount of Rs.....is to be recovered from the defaulter;"

(iii) in the existing second paragraph, for the words "you the said.....", the word and symbol "you*....." shall be substituted;

(iv) the following shall be inserted at the end, namely:-

"@ Score out whichever paragraph is not applicable.

* Fill in the name of the defaulter and where the movable property is included in the defaulter's property by virtue of the Explanation to sub-section (I) of section 222 of the Income-tax Act, 1961, fill in the name of the person referred to in that Explanation.";

(3) in Form No. I.T.C.P. 8,-

(1) in the first paragraph, before the word "Whereas", the symbol "on" shall be inserted;

(1f) after the first paragraph as amended, the following paragraph shall be inserted, namely:-

"Whereas...../detainer/ has not paid arrears amounting to Rs..... in respect of certificate No..... dated....., forwarded by the Income-tax Officer,....., and the interest payable under section 220(2) of the Income-tax Act, 1961, for a period commencing immediately after such date; and where the said Tax Recovery Officer has sent to the undersigned a certified copy of the said certificate under section 223(2) of the said Act specifying that an amount of Rs..... is to be recovered from the detainer;"

(111) the following shall be inserted at the end, namely:-

"@ Score out whichever paragraph is not applicable;"

(9) in Form No. I.T.C.P. 9,-

(1) in the first paragraph,-

(a) after the words "undementioned property", the following shall be inserted, namely:-

@ which is included in the property of..... (detainer) by virtue of the explanation to sub-section (1) of Section 222 of the Income-tax Act, 1961;"

(b) after the words "Income-tax Officer,.....", the following shall be inserted, namely:-

@ to the Tax Recovery Officer..... a certified copy of which has been forwarded by the said Tax Recovery Officer to the undersigned under section 223(2) of the Income-tax Act, 1961;"

(ii) the following shall be inserted at the end, namely:-

"@ Score out portion in italics, if not applicable.";

(10) in Form No. I.T.C.P.10,-

(i) in the first paragraph,-

(a) after the words "commencing immediately after the said date", the following shall be inserted, namely:-

"@ and the said tax Recovery Officer has sent to the undersigned a certified copy of the said certificate under section 223(2) of the Income-tax Act, 1961 specifying that an amount of Rs..... is to be recovered by the undersigned from the defaulter;";

(b) after the words "other property", the following shall be inserted, namely:-

"@, which is included in the defaulter's property by virtue of the Explanation to sub-section (1) of section 222 of the Income-tax Act, 1961,";

(ii) the following shall be inserted at the end, namely:-

"@ Score out portion in italics, if not applicable.";

(11) in Form No. I.T.C.P.11,-

(i) in the first paragraph, after the words "commencing immediately after the said date", the following shall be inserted, namely:-

"@ and the said tax Recovery Officer has sent to the undersigned a certified copy of the said certificate under section 223(2) of the Income-tax Act, 1961, specifying that an amount of Rs..... is to be recovered by the undersigned from the defaulter;";

(v) the following shall be inserted at the end, namely:-

"@ Score out whichever paragraph/portion is not applicable.

* Score out the portion in italics, if not applicable.

** Applies only in the case of auction of immovable property where a reserve price is fixed.";

(14) in Form No. I.T.C.P.14,-

(i) for the first paragraph, the following paragraph shall be substituted, namely:-

"this is to certify that Shri..... purchased for Rs. the undermentioned movable property, which is included in the property of..... (defaulter) by virtue of the Explanation to sub-section (1) of section 222 of the Income-tax Act, 1961 at a sale by public auction on the..... day of..... in execution of certificate No..... dated..... forwarded by the Income-tax Officer,..... for recovery of arrears from....., @ to the Tax Recovery Officer,..... a certified copy of which certificate has been sent by the said Tax Recovery Officer to the undersigned under section 223(2) of the said Act specifying that an amount of Rs..... remains to be recovered from.....";

(ii) the following shall be inserted at the end, namely:-

"@ Score out portion in italics, if not applicable.";

(15) in Form No. I.T.C.P.15,-

(i) for the words "the following property", the following shall be substituted, namely:-

"@ the Tax Recovery Officer,..... and whereas the said Tax Recovery Officer has sent a certified copy of the certificate to the undersigned under section 223(2) of the Income-tax Act, 1961, the following property"

(ii) the following shall be inserted at the end, namely:-

"@ Score out portion in italics, if not applicable.";

(10) in Form No. I.T.C.P.10,-

(i) in the first paragraph,-

(a) after the words "commencing immediately after the said date", the following shall be inserted, namely:-

"@ and the said Tax Recovery Officer has sent to the undersigned a certified copy of the said certificate under section 223(2) of the Income-tax Act, 1961 specifying that an amount of Rs..... is to be recovered by the undersigned from the defaulter;";

(b) after the words "other property", the following shall be inserted, namely:-

"@, which is included in the defaulter's property by virtue of the Explanation to sub-section (1) of section 224 of the Income-tax Act, 1961,";

(ii) the following shall be inserted at the end, namely:-

"@ Score out portion in italics, if not applicable.";

(11) in Form No. I.T.C.P.11,-

(i) in the first paragraph, after the words "commencing immediately after the said date", the following shall be inserted, namely:-

" ; @ and the said Tax Recovery Officer has sent to the undersigned a certified copy of the said certificate under section 223(2) of the Income-tax Act, 1961, specifying that an amount of Rs..... is to be recovered by the undersigned from the defaulter;";

(ii) the following shall be inserted at the end, namely:-

"@ Score out portion in italics, if not applicable";

(12) in Form No. I.T.C.P.12,-

(i) in the first paragraph,-

(a) after the words and brackets "against/defaulter/", the following shall be inserted, namely:-

"@ to the said Tax Recovery Officer, ... and whereas a certified copy of the said certificate has been sent by the said Tax Recovery Officer to the undersigned under section 223(2) of the Income-tax Act, 1961";

(b) for the words "amount of the said certificate", the words "*amount of the said certificate/specified amount*" shall be substituted;

(ii) the following shall be inserted at the end, namely:-

"@ Score out portion in italics, if not applicable.

* Delete inappropriate words.";

(13) in Form No. I.T.C.P.13,-

(i) in the first paragraph, before the word "Whereas", the symbol "@ shall be inserted;

(ii) after the first paragraph as so amended, the following paragraph shall be inserted, namely:-

"@ whereas the Income-Tax Officer..... had forwarded the certificate No..... dated..... to the Tax Recovery Officer,...., for the recovery of the sum of Rs.....from.....(defaulter); and whereas the said Tax Recovery Officer has sent to the

(v) the following shall be inserted at the end, namely:-

"@ Score out whichever paragraph/portion is not applicable.

* Score out the portion in italics, if not applicable.

** Applies only in the case of auction of immovable property where a reserve price is fixed.";

(14) in Form No. I.T.C.P.14,-

(i) for the first paragraph, the following paragraph shall be substituted, namely:-

"This is to certify that Shri..... purchased for Rs..... the undermentioned movable property, which is included in the property of..... (defaulter) by virtue of the Explanation to sub-section (1) of section 222 of the Income-tax Act, 1961 at a sale by public auction on the..... day of..... in execution of certificate No..... dated..... forwarded by the Income-tax Officer,..... for recovery of arrears from....., @ to the Tax Recovery Officer,..... a certified copy of which certificate has been sent by the said Tax Recovery Officer to the undersigned under section 223(2) of the said Act specifying that an amount of Rs..... remains to be recovered from.....";

(ii) the following shall be inserted at the end, namely:-

"@ Score out portion in italics, if not applicable.";

(15) in Form No. I.T.C.P.15,-

(i) for the words "the following property", the following shall be substituted, namely:-

"to the Tax Recovery Officer,..... and whereas the said Tax Recovery Officer has sent a certified copy of the certificate to the undersigned under section 223(2) of the Income-tax Act, 1961, the following property"

(ii) the following shall be inserted at the end, namely:-

"@ Score out portion in italics, if not applicable.";

(13) in Form No. I.T.F.P.16,-

(i) for the existing first paragraph, the following paragraphs shall be substituted, namely:-

"@ Whereas *you,.....(defaulter)*have/has failed to pay the sum of Rs..... payable by *you/him in respect of certificate No.....dated..... forwarded by the Income-tax Officer,....., and the interest payable under section 220(2) of the Income-tax Act, 1961 for the period commencing immediately after the said date;

@Whereas *you.....(defaulter) *have/has failed to pay the sum of Rs..... payable by *you/him in respect of certificate No..... dated..... forwarded by the Income-tax Officer,, to the Tax Recovery Officer,....., and the interest payable under section 220(2) of the Income-tax Act, 1961 for the period commencing immediately after the said date; and Whereas the said Tax Recovery Officer has sent to the undersigned a certified copy of the said certificate under section 223(2) of the said Act specifying that an amount of Rs..... is to be recovered from *you/the defaulter;"

(ii) in the existing second paragraph, after the words "the undermentioned property", the following shall be inserted, namely:-

"*which is included in the property of the defaulter by virtue of the application to sub-section (1) of section 222 of the Income-tax Act, 1961";

(iii) the following shall be inserted at the end, namely:-

"@Score out whichever paragraph is not applicable.

*Score out portion in italics, if not applicable."

(17) in Form No. I.T.C.P.17,-

(i) in the heading, the words "to defaulter" shall be omitted;

(ii) in the first paragraph,

(a) before the word "whereas", the symbol "@" shall be inserted;

(b) after the words "the Income-tax Officer", the following shall be inserted, namely:-

"* to the Tax Recovery Officer....., a certified copy of which has been sent by the said Tax Recovery Officer to the undersigned";

(iii) after the existing first paragraph, the following paragraph shall be inserted, namely:-

"@Whereas in execution of certificate No..... dated..... forwarded by the Income-tax Officer,, to the Tax Recovery Officer,....., a certified copy of which has been sent by the said Tax Recovery Officer to the undersigned under section 223(2) of the Income-tax Act, 1961, the undersigned has ordered the sale of under-mentioned immovable property which is included in the property of the defaulter; by virtue of the Explanation to sub-section (1) of section 222 of the said Act";

(iv) the following shall be inserted at the end, namely:-

"@ Score out whichever paragraph is not applicable.

* Score out portion in italics, if not applicable.

(18) in Form No. I.T.C.P.18,-

(i) in the first paragraph,-

(a) after the words "immovable property specified below", the following shall be inserted, namely:-

"* which is included in the property of
.....(defaulter) by virtue of the
Explanation to sub-section (1) of section
222 of the Income-tax Act, 1961,";

- (b) for the words "forwarded by the Income-tax Officer,.....", the following shall be substituted, namely:-

"forwarded by the Income-tax Officer,....
.....,*to the Tax Recovery Officer,
..... a certified copy of which had
been sent by the said Tax Recovery
Officer to the undersigned under section
223(2) of the said Act,";

- (ii) the following shall be inserted at the end, namely:-

"*Score out portion in italics, if not applicable.";

(19) in Form No. I.T.C.P.19,-

- (i) in the first paragraph,-

- (a) after the words "undermentioned property", the following shall be inserted, namely:-

"*, which is included in the property of
.....(defaulter) by virtue of the
Explanation to sub-section (1) of section
222 of the Income-tax Act, 1961,";

- (b) after the words "by the Income-tax Officer
....." the following shall be inserted, namely:-

"forwarded by the Income-tax Officer,.....,
*to the Tax Recovery Officer,..... a
certified copy of which had been sent by the
said Tax Recovery Officer to the undersigned
under section 223(2) of the said Act,";

- (ii) the following shall be inserted at the end, namely:-

"*Score out portion in italics, if not applicable.";

(20) in Form No. I.T.C.P. 20,-

- (i) for the words "undermentioned immovable property in execution of certificate No.....dated.....forwarded by the Income-tax Officer.....", the following shall be substituted, namely:-

"undermentioned immovable property *which is included in the property of.....(defaulter) by virtue of the Explanation to sub-section (1) of section 222 of the Income-tax Act, 1961, in execution of certificate No.datedforwarded by the Income-tax Officer, *to the Tax Recovery Officer..... a certified copy of which had been sent by the said Tax Recovery Officer to the undersigned under section 223(2) of the said Act,";

- (ii) the following shall be inserted at the end, namely:-

"*Score out portion in italics, if not applicable.";

(21) in Form No. I.T.C.P. 21,-

- (i) for the first paragraph, the following paragraphs shall be substituted, namely:-

"@Whereas in execution of certificate No.....dated.....forwarded by the Income-tax Officer,....., for recovery of arrears from.....(defaulter) an order was made on the.....day of.....for the sale of undermentioned property of.....*";

@Whereas in execution of certificate No.....dated.....forwarded by the Income-tax Officer,....., to the Tax Recovery Officer,....., a certified copy of which has been forwarded by the said Tax Recovery Officer to the undersigned under section 223(2) of the Income-tax Act, 1961, for recovery of arrears from.....(defaulter) an order was made on the.....day of.....for the sale of under-mentioned property of.....*";

- (ii) in the existing second and third paragraph, for the word "defaulter", wherever it occurs, the following shall be substituted, namely:-

"the said.....*";

- (iii) the following shall be inserted at the end, namely:-

"@Score out whichever paragraph is not applicable.

*Fill-in the name of the defaulter and where the property is included in the defaulter's property by virtue of the Explanation to sub-section (1) of section 222 of the Income-tax Act, 1961, fill-

in the name of the person referred to in that Explanation.";

(22) in Form No. I.T.C.P.22,-

(i) for the words and brackets "to.....
(name of the
.....the following shall be substi-
-defaulter)",
tuted, namely:-

"To*";

(ii) in the first paragraph,-

(a) before the word "Whereas", the symbol "@" shall be inserted;

(b) for the words "from you has been forwarded", the following shall be substituted, namely:-

"from* you/**.....(defaulter) has been forwarded";

(c) the following shall be inserted at the end, namely:-

/** to the Tax Recovery Officer.....and the said Tax Recovery Officer has sent to the undersigned/certified copy of the said certificate under section 222(2) of the Income-tax Act, 1961"

(iii) in the second paragraph, after the word "at.....", the following shall be inserted, namely:-

"** which is included in the defaulter's property by virtue of the Explanation to sub-section (1) of section 222 of the Income-tax Act, 1961"

(iv) in the third paragraph, for the words "the abovesaid.....", the following shall be substituted, namely:-

"the abovesaid.....*";

(v) the following shall be inserted at the end, namely:-

"*Fill-in the name of the defaulter and where the business is included in the defaulter's property

(1) in the first paragraph, after the words "Income-tax" (25) in Form No. I.T.C.P. 25, -

"Score out portion in italics, if not applicable"; (11) the following shall be inserted at the end, namely:--

"*to the Tax Recovery Officer, a certified copy of which has been sent by the said Tax Recovery Officer to the undersigned under section 223(2) of the said Act,";

(b) after the words "Income-tax Officer,", the following shall be inserted, namely:--

"* which is included in the property of (deleted) by virtue of the explanation to sub-section (1) of section 222 of the Income-tax Act, 1961,";

(c) after the word "Whereas,", the following shall be inserted, namely:--

(1) in the first paragraph, (24) in Form No. I.T.C.P. 24, -

"Score out portion in italics, if not applicable"; (11) the following shall be inserted at the end, namely:--

"*to the Tax Recovery Officer, a certified copy of which has been forwarded by the said Tax Recovery Officer to the Tax Recovery Officer, under section 223(2) of the Income-tax Act, 1961,";

(1) after the words "the Income-tax Officer,", the following shall be inserted, namely:--

(23) in Form No. I.T.C.P. 23, -

**Score out portion in italics, if not applicable";

fill in the name of the person referred to in by virtue of the explanation to sub-section (1) of section 222 of the Income-tax Act, 1961, the + explanation.

Officer,.....", the following shall be inserted, namely:-

~~"*to the Tax Recovery Officer,..... a certified copy of which has been forwarded by the said Tax Recovery Officer to the undersigned under section 223(2) of the Income-tax Act, 1961,";~~

(ii) the following shall be inserted, at the end, namely:-

~~"*Score out portion in italics, if not applicable.";~~

(26) in Form No. I.T.C.P. 26,-

(i) in the first paragraph,-

(a) after the words and brackets "of..... /address/", the following shall be inserted, namely:-

~~"*to the Tax Recovery Officer,..... and the said Tax Recovery Officer has sent to the undersigned a certified copy of the said certificate under section 223(2) of the Income-tax Act, 1961, specifying that an amount of Rs..... is to be recovered from the defaulter";~~

(b) for the words "Certificate amount", the following shall be substituted, namely:-

~~"Certificate amount/specified amount";~~

(ii) in the third paragraph, the following shall be inserted at the end, namely:-

~~"In case the defaulter is not found within the jurisdiction of the undersigned, you are hereby authorised to move the Tax Recovery Officer with-
in whose jurisdiction the defaulter may for the time being be found for executing this warrant.";~~

(iii) the following shall be inserted at the end, namely:-

~~"*Score out portion in italics, if not applicable.~~

~~@Delete inappropriate words.";~~

(27) in Form No. I.T.C.P.27,-

- (i) in the first paragraph, before the word "Whereas", the symbol "@" shall be inserted;
- (ii) after the first paragraph as so amended, the following paragraph shall be inserted, namely:-

"@Whereas.....has been brought before the undersigned under a warrant in execution of certificate No.....dated.....forwarded by the Income-tax Officer,....., to the Tax Recovery Officer,....., for recovery of arrears from him, a certified copy of which has been forwarded to the undersigned under section 223(2) of the Income-tax Act, 1961, specifying that an amount of Rs.....is to be recovered from him";

- (iii) in the second paragraph, for the words "certificate amount", the following shall be substituted, namely:-

"*certificate amount/specified amount";

- (iv) the following shall be inserted at the end, namely:-

"@Score out whichever paragraph is not applicable.

* Delete inappropriate words.";

(28) in Form No. I.T.C.P.29,-

- (i) in the first paragraph, before the word "Whereas", the symbol "@" shall be inserted;
- (ii) after the first paragraph as so amended, the following paragraph shall be inserted, namely:-

"@Whereas certificate No.....dated..... has been forwarded by the Income-tax Officer,, to the Tax Recovery Officer,....., for the recovery of arrears amounting to Rs..... from.....(Defaulter) and the said Tax Recovery Officer has sent to the undersigned on the..... day of.....19.....a certified copy of the said certificate under section 223(2) of the Income-tax Act, 1961 specifying that an amount of Rs.....is to be recovered from the defaulter";

(iii) in the third paragraph,-

(a) for the words "the said date of issue of the certificate", the words "*the date of issue of the certificate/copy of the certificate" shall be substituted;

(b) for the words "arrears unless the outstanding amount", the words "*arrears/ specified amount, unless the amount" shall be substituted;

(iv) the following shall be inserted at the end, namely:-

"@Score out whichever paragraph is not applicable.

* Delete inappropriate words.";

(29) in Form No. I.T.C.P.30,-

(i) after the words "forwarded the Income-tax Officer,.....," the following shall be inserted, namely:-

"*to the tax Recovery Officer,..... a certified copy of which has been forwarded to the undersigned under section 223(2) of the Income-tax Act, 1961,";

(ii) the following shall be inserted at the end, namely:-

"*Score out portion in italics, if not applicable."

/No.1111/F.No.143(B)/75-TPL/

Sd/-

(O.P. BHARDWAJ)

Secretary, Central Board of Direct Taxes.