

TO BE PUBLISHED IN PART II-SECTION 3-SUB-SECTION (2)  
OF THE GAZETTE OF INDIA EXTRAORDINARY

GOVERNMENT OF INDIA  
CENTRAL BOARD OF DIRECT TAXES

NOTIFICATION  
Income-tax

New Delhi, the 30th December, 1971.

S.O. In exercise of the powers conferred by sub-section (1) of section 295 of the Income-tax Act, 1961 (43 of 1961) and rule 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. (1) These rules may be called the Income-tax (Certificate Proceedings) Amendment Rules, 1971.
- (2) They shall come into force on the 1st day of January, 1972.

In the Income-tax (Certificate Proceedings) Rules, 1962 hereinafter referred to as the ITCP Rules, rule 4 shall be omitted.

For rule 5 of the ITCP Rules, the following rule shall be substituted, namely:-

"5. Jurisdiction of Tax Recovery Commissioners.

Tax Recovery Commissioners shall exercise jurisdiction in respect of such areas as the Board may direct."

After Part VIII of the ITCP Rules, the following Part shall be inserted, namely:-

"PART VIII A

Appeals to Tax Recovery Commissioners

55A. Form of appeal. (i) Every appeal under clause (c) of sub-rule (1) of rule 86 of the principal rules, shall be in Form No. ITCP 29A which shall be verified in the manner indicated therein and shall be accompanied by a copy of the order appealed against.

(2) The form of appeal prescribed by sub-rule (1), the grounds of appeal and the form of verification appended thereto shall be signed -

- (a) in the case of an individual, by the individual himself; where the individual is absent from

India, by the individual concerned or by some person duly authorised by him in this behalf; and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;

(b) in the case of a Hindu undivided family, by the Karta, and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family;

(c) in the case of a company or local authority, by the principal officer thereof;

(d) in the case of a firm, by any partner thereof, not being a minor;

(e) in the case of any other association, by any member of the association or the principal officer thereof; and

(f) in the case of any other person, by that person or by some person competent to act on his behalf.

**55. Procedure in appeal.** (1) The Tax Recovery Commissioner shall fix a day and place for the hearing of the appeal and shall give notice of the same to the appellant and the Tax Recovery Officer against whose order the appeal is preferred.

(2) The following shall have the right to be heard at the time of appeal -

(a) the appellant, either in person or by a legal practitioner referred to in rule 62 of these rules;

(b) the Tax Recovery Officer, either in person or by a representative.

(3) The Tax Recovery Commissioner shall have the power to adjourn the hearing of the appeal from time to time.

(4) The Tax Recovery Commissioner may, before disposing of any appeal, make such further inquiry as he thinks fit, or may direct the Tax Recovery Officer to make further inquiry and report the result of the same to the Tax Recovery Commissioner.

(5) The Tax Recovery Commissioner may, at the hearing of an appeal, allow the appellant to go into any ground of appeal not specified in the grounds of appeal, if the Tax Recovery Commissioner is satisfied that the omission

of that ground from the form of appeal was not wilful or unreasonable.

(6) The order of the Tax Recovery Commissioner disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reason for the decision.

(7) On the disposal of the appeal, the Tax Recovery Commissioner shall communicate the order passed by him to the appellant, the defaulter (if he is not the appellant) and the Tax Recovery Officer."

5. In sub-rule (1) of rule 59 of the ITCP Rules, for the opening portion, the following shall be substituted, namely:-

"Fees for inspecting records of proceedings before the Tax Recovery Commissioner or Tax Recovery Officer under the Second Schedule, shall, where such inspection is permitted, be charged as follows:-"

6. In rule 62 of the ITCP Rules,-

(1) in sub-rule (1), for the words "Tax Recovery Officer", the words "Tax Recovery Commissioner or Tax Recovery Officer" shall be substituted;

(ii) for sub-rule (2), the following sub-rule shall be substituted, namely:-

"(2) In any proceeding before the Tax Recovery Officer, referred to in sub-rule (1), the Income-tax Officer concerned shall have the right to be heard either in person or by a representative."

7. In the Appendix to the ITCP Rules, after Form No. ITCP 29, the following form shall be inserted, namely:-

"Form No. IT.C.P. 29-A"

[ See rule 86(1)(c) of the Second Schedule to the Income-tax Act, 1961. ]

APPEAL TO THE TAX RECOVERY COMMISSIONER

.....  
(Designation of the Tax Recovery Commissioner)

No.....of.....19...-19...

(To be filled in the office of the Tax Recovery Commissioner)

1. Name and address of the Appellant ..

2. G.I.R. No. ..

3. Certificate No. ..

4. Assessment year in connection with which the appeal is preferred. (See foot note 4).
5. Tax Recovery Officer passing the order appealed against.
6. Rule and sub-rule of the Second Schedule to the Income-tax Act, 1961 under which the Tax Recovery Officer passed the order appealed against.
7. Date of the order appealed against.
8. Relief claimed in appeal.
9. Address to which notices may be sent to the appellant.

Signed  
(Appellant)

STATEMENT OF FACTS

GROUND'S OF APPEAL

Signed  
(Appellant)

Form of verification

I,....., the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Place.....  
Date .....

Signature.....  
Status of appellant.....

- NOTES: 1. The form of appeal, grounds of appeal and the form of verification appended thereto shall be signed by a person in accordance with the provisions of rule 55A(2) of the ITCP Rules.
2. The form of appeal, statement of facts and the grounds of appeal must be in duplicate.
3. If the space provided herein for the statement of facts and grounds of appeal is insufficient, separate enclosures may be used for the purpose.
4. Item (4) not to be filled in if the appeal relates to certificate proceedings for the realisation of tax required to be deducted/paid under section 195(1).

No. 397/F.No.142(39)/71-TPL

Sd. R.R. Khosla  
Secretary, Central Board of Direct Taxes.