

Income-Tax (Certificate Proceedings) Rules, 1962

UNION OF INDIA

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Income-Tax (Certificate Proceedings) Rules, 1962

Rule INCOME-TAX-CERTIFICATE-PROCEEDINGS-RULES-1962 of 1962

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1987.

SO 955, DATED 26-3-1962 - In exercise of the powers conferred by sub-section (1) of section 295 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 Revenue hereby makes the following rules, namely:

Part I

Preliminary

1. Short title and commencement - (1) These rules may be called the Income-tax (Certificate Proceedings) Rules, 1962.

(2) They shall come into force on the 1st day of April, 1962.

2. Definitions - In these rules, unless the context otherwise

requires:- (1) "Act" means the Income-tax Act, 1961 (43 of 1961); (1A) ["authorised bank" shall have the same meaning as in clause (aa) of sub-rule (1) of rule 2 of the Income-tax Rules, 1962;] [Inserted by the Income-tax (Certificate Proceedings) (Amendment) Rules, 1981 (w.e.f. 19th June, 1981)] (2) "public officer" shall have the same meaning as in the Code of Civil Procedure, 1908 (5 of 1908); (3) "principal rules" means the rules contained in the Second Schedule to the Act; and (4) "section" and "Schedule" mean respectively section of, and Schedule to, the Act.

3. Forms - All references to "Forms" in these rules shall be construed as references to the forms set out in the Appendix hereto.

Tax Recovery Commissioners appointed by the Central Government.

4. [*] [Omitted by the Income-tax (Certificate Proceedings) (Amendment) Rules, 1971, w.e.f. 1-1-1972.]**

5. [*] [Omitted by the Income-tax (Certificate Proceedings) (Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)]**

6. [*] [Omitted by the Income-tax (Certificate Proceedings) (Third Amendment) Rules, 1990, w.e.f. 12-9-1990]**

7. [*] [Rule 7 Omitted by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)]**

8. [Transfer of proceedings from one Tax Recovery Officer to another [Substituted by the Income-tax (Certificate Proceedings) (Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)] - Where any proceeding for execution of a certificate pending before a Tax Recovery Officer stands transferred or is transferred to any other Tax Recovery Officer, the Tax Recovery Officer to whom the proceeding stands transferred or is transferred may continue the proceedings from the stage at which it stood immediately before such transfer and such transfer shall not render necessary the re-issue of any notice, warrant, proclamation, order, or certificate already issued.]

Part II

General Procedure

9. Procedure to be followed while sending certificate to another Tax Recovery Officer - When a certificate is sent by a Tax Recovery Officer to another Tax Recovery Officer under sub-section (2) of section 223, he shall-

(i)keep a copy of the certificate in his office; and(ii)[inform the Assessing Officer of his having sent the certificate.] [Substituted for Cl. (ii) by the Income-tax (Certificate Proceedings) (Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)]

9A. [Procedure to be followed while sending a certified copy of certificate to another Tax Recovery Officer [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] - (1) Where only a part of the amount in respect of which certificate has been [drawn up by a] 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 copy a certificate in the following form:]

Form Of Certificate I,....., [name] Tax Recovery Officer,....., do hereby certify that the document bearing this endorsement is a true copy of certificate No.dated.....[drawn up by the Tax Recovery Officer] [Substituted for the words forwarded by the Income-tax Officer by the Income-tax (Certificate Proceedings) (Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)]....., against.....(name of defaulter) for the recovery 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 Assessing Officer of his having sent a copy of the certificate.] [Substituted for Cl. (ii) by the Income-tax (Certificate Proceedings) (Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)]

10. Procedure to be followed on receipt of a certificate from a Tax Recovery Officer - When a certificate [or the certified copy of a certificate] [Inserted by the Income-tax (Certificate Proceedings) (Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] is sent by a Tax Recovery Officer to another Tax Recovery Officer under sub-section (2) of section 223, such other Tax Recovery Officer shall follow the same procedure as is laid down in the principal rules and these rules including the issue of the notice under rule 2 of the principal rules.

11. [Intimation by the first Tax Recovery Officer [Substituted by the Income-tax (Certificate Proceedings) (Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)] - The Tax Recovery Officer shall intimate the details of all amounts recovered in respect of a certificate, from time to time to the Assessing Officer, and, also, to any Tax Recovery Officer to whom the certificate or a certified copy of the Certificate has been sent by him under sub-section (2) of section 223.]

12. Intimation by the other Tax Recovery Officer - When a certificate [or the certified copy of a certificate] [Inserted by the Income-tax (Certificate Proceedings) (Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] is sent by a Tax Recovery Officer to another Tax Recovery Officer under sub-section (2) of section 223, such other Tax Recovery Officer shall communicate to the first-mentioned Tax Recovery Officer 14[and to the Assessing Officer] the details of all amounts recovered by him in respect of such certificate from time to time.

13. [*] [Omitted by the Income-tax (Certificate Proceedings) (Second Amendment) Rules, 1990. (w.e.f. 6th February, 1990)]**

14. Form of notice of demand - The notice of demand under rule 2 of the principal rules shall be issued in Form No. I.T.C.P. 1 which may be so varied as the circumstances of each case may require.

Part III

Attachment And Sale Of Property

15. Continuance of attachment subject to claim of encumbrancer - Where, in the course of investigation made under rule 11 of the principal rules, the Tax Recovery Officer is satisfied that the property is subject to a mortgage or charge (other than a mortgage or charge referred to in section 281 or rule 16 of the said rules) in favour of some person not in possession, and thinks fit to continue the attachment, he may do so, subject to such mortgage or charge.

16. Proclamation of sale - For the purpose of ascertaining the matters to be specified in a proclamation of sale, the Tax Recovery Officer may summon any person whom he thinks necessary to summon and may examine him in respect of any matters relevant to the proclamation and require him to produce any document in his possession or power relating thereto.

17. Sale to be held by whom and his remuneration - If the Tax Recovery Officer is of the opinion that it will be more advantageous to appoint a person other than an official subordinate to him to sell a property, he may appoint a fit person for the purpose and fix the remuneration to be allowed to him for rendering such services; and the remuneration payable to such person shall be deemed to be costs of the sale.

18. Reserve price - It shall be competent for the Tax Recovery Officer to fix a reserve price in respect of any property, other than agricultural produce, to be sold and order that any bid shall be accepted only on condition that it is not less than the said reserve price.

19. Report of sale - The officer conducting a sale shall forthwith pay the entire amount received by him from the purchaser of the property into the Government treasury and shall submit a full report of the sale to the Tax Recovery Officer.

20. Sale proceeds not to be disbursed till sale confirmed - The proceeds of the sale of immovable property shall not be disbursed until the sale is confirmed by the Tax Recovery Officer or, where an appeal has been filed against the order confirming the sale, until the disposal of the appeal.

21. Registration of sale - Every Tax Recovery Officer granting a certificate of sale to the purchaser of immovable property sold under the Second Schedule shall send a copy of such certificate to the registering officer concerned under the Indian Registration Act, 1908 (16 of 1908), within the local limits of whose jurisdiction the whole or any part of the immovable property comprised in the certificate is situate.

22. Forms - The following forms, which may be so varied as the circumstances of each case may require, shall be used for the purpose mentioned against each:

(i)Form No. I.T.C.P. 2, for issuing a warrant of attachment of movable property under rule 20 of the principal rules;(ii)Form No. I.T.C.P. 3, for issuing a prohibitory order in the case of a debt not secured by a negotiable instrument under rule 26(1)(i) of the principal rules;(iii)Form No. I.T.C.P. 4, for issuing a prohibitory order in the case of a share in a corporation under rule 26(1)(ii) of the principal rules;(iv)Form No. I.T.C.P. 5, for issuing a prohibitory order in the case of other movable property under rule 26(1)(iii) of the principal rules;(v)Form No. I.T.C.P. 6, for issuing a notice of attachment of a decree of a civil court under rule 27 of the principal rules;(vi)Form No. I.T.C.P. 7, for issuing a notice of attachment where the property consists of a share or interest in movable property under rule 28 of the principal rules;(vii)Form No. I.T.C.P. 8, for issuing an order of attachment of salary or allowances under rule 29 of the principal rules;(viii)Form No. I.T.C.P. 9, for issuing an order of attachment of a negotiable instrument under rule 30 of the principal rules;(ix)Form No. I.T.C.P. 10, for issuing a notice of attachment of movable property in the custody of any court or public officer under rule 31 of the principal rules;(x)Form No. I.T.C.P. 11, for issuing an order of attachment of property consisting of an interest in partnership property under rule 32 of the principal rules;(xi)Form No. I.T.C.P. 12, for issuing a warrant of sale of property under rule 37 or rule 52(1) of the principal rules;(xii)Form No. I.T.C.P. 13, for issuing a proclamation of sale of movable or immovable property under rule 38 or rule 52(2) of the principal rules;(xiii)Form No. I.T.C.P. 14, for issuing a certificate of sale of movable property under sub-rule (2) of rule 44 of the principal rules;(xiv)Form No. I.T.C.P. 15, for issuing an order for payment under rule 47 of the principal rules;(xv)Form No. I.T.C.P. 16, for issuing an order of attachment of immovable property under rule 48 of the principal rules;(xvi)Form No. I.T.C.P. 17, for issuing a notice to the defaulter for settling a proclamation of sale under rule 53 of the principal rules;(xvii)Form No. I.T.C.P. 18, for making an order of confirmation of sale of immovable property under sub-rule (1) of rule 63 of the principal rules;(xviii)Form No. I.T.C.P. 19, for issuing a notice to interested parties under the proviso to sub-rule (2) of rule 63 of the principal rules;(xix)Form No. I.T.C.P. 20, for issuing a certificate of sale of immovable property under rule 65 of the principal rules;(xx)Form No. I.T.C.P. 21, for issuing a certificate to defaulter authorising him to mortgage, lease or sell immovable property under sub-rule (2) of rule 66 of the principal rules;(xxi)Form No. I.T.C.P. 22, for issuing an order of attachment of a business under rule 69 of the principal rules.

Part IV

Maintenance And Custody, While Under Attachment, Of Livestock Or Other Movable Property, Fees For Such Maintenance And Custody, Sale Thereof And Disposal Of Sale Proceeds

23. Property to which rules apply - The rules in this part relate to movable property (other than agricultural produce) attached by actual seizure under the Second Schedule.

24. Custody at place of attachment - (1) Where the property attached is of such a nature that its removal from the place of attachment is impracticable or its removal involves expenditure out of proportion to the value of the property, the attaching officer shall, subject to any directions which the Tax Recovery Officer may issue in this behalf, arrange for the proper maintenance and custody of the property at the place of attachment. The attaching officer shall forthwith send a report of having done so to the Tax Recovery Officer.

(2) On receipt of a report from the attaching officer under sub-rule (1), the Tax Recovery Officer may either order the removal of the property to a place which he shall specify or sanction its maintenance and custody at the place of attachment under such conditions as he may think fit.

25. Removal and custody of property in other cases - Where the attached property is not kept at the place of attachment, it shall be kept in the custody of an officer (hereinafter in this part referred to as the "custody officer") subordinate to the Tax Recovery Officer and authorised by the Tax Recovery Officer for this purpose. The custody officer may remove the property to the office of the Tax Recovery Officer for custody under his own supervision or, with the approval of the Tax Recovery Officer, may make such arrangements as may be convenient and economical for its safe custody with any other fit person under his own supervision and the Tax Recovery Officer may fix the remuneration to be allowed to such person.

26. Property may be handed over to the defaulter - Notwithstanding anything contained in rule 24 or rule 25, the attaching officer or the custody officer may, with the previous approval of the Tax Recovery Officer, entrust, subject to his right of supervision, the attached property to the defaulter on his executing a duly stamped bond (sapurdnama) in Form No. I.T.C.P. 23 which may be so varied as the circumstances of each case may require.

[Explanation [Inserted by the Income-tax (Certificate Proceedings) (Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] - 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.]

27. Custody of attached cash, securities, etc. - If the property attached consists of cash, Government or other securities, bullion, jewellery or other valuables, the attaching officer shall send them for safe custody to the nearest Government treasury [or a branch of the Reserve Bank of India or State Bank of India or of its subsidiaries or of any authorised bank.] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1981, (w.e.f. 9th June, 1981)]

28. Claim of any person other than the defaulter to the property under attachment - When the property remains at the place where it is attached in the custody of the attaching officer, and any person other than the defaulter claims the same, or any part thereof, the officer shall nevertheless remain in possession and shall direct the claimant to prefer his claim to the Tax Recovery Officer.

29. Return of property on cancellation or withdrawal of attachment - (1) If in consequence of withdrawal or cancellation of the attachment, the defaulter becomes entitled to receive back the movable property attached, the possession thereof shall be given to him on payment of costs, charges and expenses due, if any, in respect of the execution of the certificate against such property.

(2)For the purpose of giving possession under sub-rule (1), the attaching officer shall inform the defaulter that the property is at his disposal.(3)In the absence of any person to take charge of the property the officer shall, if the property has been moved from the premises in which it was seized, replace it where it was found at the time of seizure.

30. Property may be sold if costs, etc., not paid - In default of the payment of costs, charges and expenses referred to in sub-rule (1) of rule 29, the movable property or such portion thereof as may be necessary shall be sold by auction and after defraying the expenses of such sale and the costs, charges and expenses aforesaid, the balance, if any, of the movable property as has not been sold shall be handed over to the defaulter.

31. Feeding and tending of livestock under attachment - Whenever livestock is kept at the place where it has been attached, the defaulter shall be at liberty to undertake the due feeding and tending of it, under the supervision of the attaching officer.

32. Removal of livestock - In the event of the defaulter failing to feed attached livestock, the livestock may be placed in the custody of the custody officer or in the circumstances mentioned in rule 33 may be placed in a pound maintained by the Government or a local authority.

33. Custody of livestock in pound - If there be any such pound near the office of the Tax Recovery Officer, the attaching officer or the custody officer may place in it such attached livestock as can properly be kept there in which case the pound-keeper shall be responsible for the livestock and shall receive the same rates for accommodation and maintenance thereof as are payable in respect of impounded cattle of the same description.

34. Custody with a person other than custody officer - Notwithstanding anything contained in rule 33, the custody officer may, with the approval of the Tax Recovery Officer, entrust the attached livestock to any other fit person under his own supervision and the Tax Recovery Officer may fix the remuneration to be allowed to such person after taking into account the local circumstances and the charges which such person may have to incur for the maintenance and custody of such livestock.

35. Expenses of custody, maintenance, etc. - The expenses of maintenance and custody of movable property including the remuneration payable to the person concerned under rule 25 or rule 34 shall be deemed to be costs of the sale.

Part V

Delivery Of Property Sold And Execution Of Document Or Endorsement Of Negotiable Instrument Or Share In A Corporation

36. Delivery of movable property, debts and shares - (1) Where the property sold is movable property of which actual seizure has been made, it shall be delivered to the purchaser.

(2)(a)Where the property sold is movable property in the possession of some person other than the defaulter, the delivery thereof to the purchaser shall be made by giving notice to the person in possession prohibiting him from delivering possession of the property to any person except the purchaser and requiring him to deliver possession of the property to the purchaser within the time stipulated by the Tax Recovery Officer.(b)Where such person in possession of the property fails without reasonable cause to deliver possession of the property to the purchaser within the time stipulated by the Tax Recovery Officer, or within such further time as may be allowed by him, the Tax Recovery Officer shall cause the property to be seized and delivered to the purchaser and the provisions of rules 35 and 36 of the principal rules shall, as far as may be, apply to such seizure.(3)(a)Where the property sold is a debt not secured by a negotiable instrument, the delivery thereof to the purchaser shall be made by a written order of the Tax Recovery Officer prohibiting the creditor from receiving the debt or any interest thereon and the debtor from making payment thereof to any person except the purchaser and requiring the debtor to make payment thereof to the purchaser within the time stipulated by the Tax Recovery Officer.(b)Where the debtor fails to make such payment to the purchaser within the time stipulated by the Tax Recovery Officer, or within such further time as may be allowed by him, the Tax Recovery Officer may take further proceedings to recover the amount due from the debtor as if the debtor were a defaulter in respect of whom the [Tax Recovery Officer had drawn up] [Substituted for the words Income-tax Officer had forwarded by the Income-tax (Certificate Proceedings) (Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)] a certificate under section 222 for the recovery of arrears of tax equal to the amount of the debt.(4)(a)Where the property sold is a share in a corporation, the delivery thereof to the purchaser shall be made by a written order of the Tax Recovery Officer prohibiting the person in whose name the share may be standing from making any transfer of the share to any person except the purchaser, or receiving payment of any dividend or interest thereon and requiring him to deliver the share certificate or other document of title along with the instrument of transfer duly completed by him to the Tax Recovery Officer within the time stipulated by the Tax Recovery Officer and prohibiting the manager, secretary or other proper officer of the corporation from permitting any such transfer or making any such payment to any person except the purchaser.(b)Where the person in whose name the share may be standing fails to deliver the share certificate or other document of title to the Tax Recovery Officer within the time stipulated by him, or within such further time as may be allowed by him, the Tax Recovery Officer may take steps to obtain a duplicate of the share certificate or other document of title as if the share certificate or other document of title had been lost or destroyed.

37. Transfer of negotiable instruments and shares - (1) Where the execution of a document or the endorsement of the party in whose name a negotiable instrument or a share in a corporation is standing is required to transfer such negotiable instrument or share to a person who has purchased it under a sale under the Second Schedule, the Tax Recovery Officer may execute such document or make such endorsement as may be necessary and such execution or endorsement shall have the same effect as an execution or endorsement by the party.

(2)Such execution or endorsement may be in the following form, namely :-" by Tax Recovery Officer in the proceedings for the recovery of arrears under the Income-tax Act, 1961, against"(3)The Tax Recovery Officer may cause the document to be executed on proper stamp paper and to be registered if its registration is required by any law for the time being in force and the expenses of such execution and registration shall be borne by the purchaser.(4)Until the transfer of such negotiable instrument or share, the Tax Recovery Officer may, by order, appoint some person to receive any interest or dividend due thereon and to sign a receipt for the same; and any receipt so signed shall be as valid and effectual for all purposes as if the same had been signed by the party himself.

38. Vesting order in case of other property - In the case of any movable property not hereinbefore provided for, the Tax Recovery Officer may make an order vesting such property in the purchaser or as the purchaser may direct; and such property shall vest accordingly.

39. Delivery of immovable property in occupancy of defaulter - (1) Where the immovable property sold is in the occupancy of the defaulter or of some person on his behalf or of some person claiming under a title created by the defaulter subsequently to the attachment of such property and a certificate in respect thereof has been granted under rule 65 of the principal rules, the Tax Recovery Officer shall, on the application of the purchaser, order delivery to be made by putting such purchaser on any person whom the purchaser may appoint to receive delivery on his behalf in possession of the property, and if need be, by removing any person who refuses to vacate the same.

(2)For the purposes of sub-rule (1), if the person in possession does not afford free access, the Tax Recovery Officer may, after giving reasonable warning and facility to any woman not appearing in public according to the customs of the country to withdraw, remove or open any lock or bolt or break open any door or do any other act necessary for putting the purchaser, or any person whom the purchaser may appoint to receive delivery on his behalf, in possession.

40. Delivery of immovable property in occupancy of tenant - Where the immovable property sold is in the occupancy of a tenant or other person entitled to occupy the same and a certificate in respect thereof has been granted under rule 65 of the principal rules, the Tax Recovery Officer shall, on the application of the purchaser, order delivery to be made by affixing a copy of the certificate of sale in some conspicuous place on the property, and proclaiming to the occupant by beat of drum or other customary mode, at some convenient place, that the interest of the defaulter has been transferred to the purchaser.

Part VI

Resistance Or Obstruction To Delivery Of Possession To Purchaser

41. Resistance or obstruction to possession of immovable property - (1) Where the purchaser of immovable property sold in execution of a certificate is resisted or obstructed by any person in obtaining possession of the property, he may make an application to the Tax Recovery Officer complaining of such resistance or obstruction within thirty days of the date of such resistance or obstruction.

(2) The Tax Recovery Officer shall fix a day for investigating the matter and shall summon the party against whom the application is made to appear and answer the same.

42. Resistance or obstruction by defaulter - Where the Tax Recovery Officer is satisfied that the resistance or obstruction was occasioned without any just cause by the defaulter or by some other person at his instigation, he shall direct that the applicant be put into possession of the property, and where the applicant is still resisted or obstructed in obtaining possession, the Tax Recovery Officer may also, at the instance of the applicant, take steps to put the applicant into possession of the property by removing the defaulter or any person acting at his instigation.

43. Resistance or obstruction by bona fide claimant - Where the Tax Recovery Officer is satisfied that the resistance or obstruction was occasioned by any person (other than the defaulter) claiming in good faith to be in possession of the property on his own account or on account of some person other than the defaulter, the Tax Recovery Officer shall make an order dismissing the application.

44. Dispossession by purchaser - (1) Where any person other than the defaulter is dispossessed of immovable property sold in execution of a certificate by the purchaser thereof, he may make an application to the Tax Recovery Officer complaining of such dispossession within thirty days of such dispossession.

(2) The Tax Recovery Officer shall fix a day for investigating the matter and shall summon the party against whom the application is made to appear and answer the same.

45. Bona fide claimant to be restored to possession - Where the Tax Recovery Officer is satisfied that the applicant was in possession of the property on his own account or on account of some person other than the defaulter, he shall direct that the applicant be put into possession of the property.

46. Rules not applicable to transferee lite pendente - Nothing in rules 43 and 45 shall apply to resistance or obstruction by a person to whom the defaulter has transferred the property after the service of a notice under rule 2 of the principal rules or to the dispossession of any such person.

47. Right to file a suit - Any party not being a defaulter against whom an order is made under rule 42 or rule 43 or rule 45 may institute a suit in a civil court to establish the right which he claims to the present possession of the property.

Part VII

Appointment, Powers And Duties Of A Receiver

48. Powers of a receiver - A receiver appointed under the Second Schedule shall have all such powers, as to bringing in and defending suits and for the realisation, management, protection and preservation of the property, the collection of the rents and profits thereof, the application and disposal of such rents and profits, and the execution of documents as the owner himself has, or such of those powers as the Tax Recovery Officer thinks fit.

49. Remuneration of a receiver - The Tax Recovery Officer may, by general or special order, fix the amount to be paid as remuneration for the services of the receiver.

50. Duties of a receiver - (1) Every receiver so appointed shall-

(a)furnish such security (if any) as the Tax Recovery Officer thinks fit, duly to account for what he shall receive in respect of the property;(b)submit his accounts at such periods and in such form as the Tax Recovery Officer directs;(c)pay the amount due from him as the Tax Recovery Officer directs; and(d)be responsible for any loss occasioned to the property by his wilful default or gross negligence.(2)The receiver shall maintain true and regular accounts of the receivership and shall in particular maintain a cash book in which shall be entered from day to day all receipts and payments

and also a ledger. He shall also maintain a counterfoil receipt book with the leaves numbered serially in print, from which shall be given, as far as possible, all receipts for payments made to the receiver.(3)Unless the Tax Recovery Officer otherwise directs, the receiver shall, as soon as may be after his appointment, open an account in the name of the receivership in such bank as the Tax Recovery Officer may direct and shall deposit therein all moneys received in the course of the receivership immediately on receipt thereof save any minimum sums that may be required for meeting day to day current expenses. All payments by the receiver shall, as far as possible, be made by cheques drawn on the bank account.(4)Unless otherwise ordered, a receiver shall submit his accounts once in every three months. The first of such accounts commencing from the date of his appointment and ending with the expiry of three months therefrom shall be submitted within fifteen days of the expiry of the said period of three months and the subsequent accounts brought down to the end of each succeeding period of three months, within fifteen days of the expiry of each such period of three months.

51. Enforcement of receiver's duties - (1) Where a receiver fails to submit his accounts at such periods and in such form as the Tax Recovery Officer directs, the Tax Recovery Officer may direct his property to be attached until such time as such accounts are submitted to him.

(2)The Tax Recovery Officer may at any time make an enquiry as to the amount, if any, due from the receiver, as shown by his accounts or otherwise, or an enquiry as to any loss to the property occasioned by his wilful default or gross negligence and may order the amount found due, if not already paid by the receiver under rule 50, or the amount of the loss so occasioned, to be paid by the receiver within a period to be fixed by the Tax Recovery Officer.(3)Where the receiver fails to pay any amount which he has been ordered to pay under sub-rule (2) within the period specified, the Tax Recovery Officer may direct such amount to be recovered from the security (if any) furnished by the receiver or by attachment and sale of his property or, if his property has been attached under sub-rule (1), by the sale of such property, and may direct the sale proceeds to be applied in making good any amount found due from the receiver or any such loss occasioned by him and the balance (if any) of the sale proceeds shall be paid to the receiver.(4)If a receiver fails to submit his accounts at such periods and in such form as directed by the Tax Recovery Officer without reasonable cause or improperly retains any cash in his hands, the Tax Recovery Officer may disallow the whole or any portion of the remuneration due to him for the period of the accounts with reference to which the default is committed and may also charge interest at a rate not exceeding 12 per cent per annum on the moneys improperly retained by him for the period of such retention without prejudice to any other proceedings which might be taken against the receiver.

52. Form of order of appointment of a receiver - An order of appointment of a receiver under rule 69 or rule 70 of the principal rules, shall be made in Form No. I.T.C.P. 24 which may be so varied as the circumstances of each case may require.

Part VIII

Arrest And Detention

53. Prison in which defaulter may be detained - A person against whom an order of detention has been passed under Part V of the Second Schedule may be detained in the civil prison of the district in which the office of the Tax Recovery Officer ordering the detention is situate, or, where such civil prison does not afford suitable accommodation, in any other place which the State Government may appoint for the detention of persons ordered by the civil courts of such district to be detained.

54. Subsistence allowance - (1) The subsistence allowance shall be supplied by the 20[Tax Recovery] Officer by monthly instalments in advance before the first day of each month.

(2)The first payment shall be made to the Tax Recovery Officer for such portion of the current month as remains unexpired before the defaulter is committed to the civil prison, and the subsequent payment (if any) shall be made to the officer in charge of the civil prison.

55. Forms - The following forms, which may be so varied as the circumstances of each case may require, shall be used for the purpose mentioned against each:

(i)Form No. I.T.C.P. 25, for issuing a notice to show cause why a warrant of arrest should not issue under rule 73 of the principal rules;(ii)Form No. I.T.C.P. 26, for issuing a warrant of arrest under Part V of the principal rules;(iii)Form No. I.T.C.P. 27, for issuing a warrant of detention under Part V of the principal rules;(iv)Form No. I.T.C.P. 28, for issuing an order of release under rule 77 or rule 78 or rule 79 of the principal rules.[PART VIIIA] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1971 (w.e.f. 1st January, 1972)][Appeals To A Chief Commissioner Or Commissioner] [Substitued for the words Appeals to Tax Recovery Commissioners by the Income-tax (Certificate Proceedings) (Second Amendment) Rules 1990 (w.e.f. 6th February, 1990)]

55A. Form of appeal - (1) Every appeal under [* * *] [Omitted by the Income-tax (Certificate Proceedings)(Amendment Rules) 1990, (w.e.f. 6th February, 1990)] sub-rule (1) of rule 86 of the principal rules, shall be made in Form No. I.T.C.P. 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.

55B. Procedure in appeal - (1) The [Chief Commissioner or Commissioner] [Substituted for the words Income-tax officer by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)] shall fix a day and place for the hearing of the appeal and shall give notice of the same to the appellant and the [Chief Commissioner or Commissioner] [Substituted for the words Income-tax officer by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)] 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 [an authorised representative] [Substituted for the word a legal practitioner by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1990 (w.e.f. 6th February, 1990)] referred to in rule 62 of these rules; (b)the Tax Recovery Officer, either in person or by a representative. (3)[The [Chief Commissioner or Commissioner] [Substituted for the words Tax Recovery Commissioner by the Income-tax (Certificate Proceedings) (Second Amendment) Rules, 1990] may, if sufficient cause is shown, at any stage of the appeal, grant time to the parties or to any of them, and may, for reasons to be recorded in writing, adjourn from time to time the hearing of the appeal.] (4)The [Chief Commissioner or Commissioner] [Substituted for the words Tax Recovery Commissioner by the Income-tax (Certificate Proceedings) (Second Amendment) Rules, 1990] 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 [Chief Commissioner or Commissioner] [Substituted for the words Tax Recovery Commissioner by the Income-tax (Certificate Proceedings) (Second Amendment) Rules, 1990] (5)The [Chief Commissioner or Commissioner] [Substituted for the words Tax Recovery Commissioner by the Income-tax (Certificate Proceedings) (Second Amendment) Rules, 1990] 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 [Chief Commissioner or Commissioner] [Substituted for the words Tax Recovery Commissioner by the Income-tax (Certificate Proceedings) (Second Amendment) Rules, 1990] is satisfied that the omission of that ground from the form of appeal was not wilful or unreasonable. (6)The order of the [Chief Commissioner or Commissioner] [Substituted for the words Tax Recovery Commissioner by the Income-tax (Certificate Proceedings) (Second Amendment) Rules, 1990] 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 [Chief Commissioner or Commissioner] [Substituted for the words Tax Recovery Commissioner by the Income-tax (Certificate Proceedings) (Second Amendment) Rules, 1990] shall communicate the order passed by him to the appellant, the defaulter (if he is not the appellant) and the Tax Recovery Officer.(8)[Every appeal shall be disposed of by the [Chief Commissioner or Commissioner] [Substituted by the Income-tax (Certificate Proceedings)(Amendment Rules) 1973, (w.e.f. 1st April, 1973)] as expeditiously as possible and endeavour shall be made to dispose of the appeal within six months from the date on which it is presented.]

Part IX

Scale Of Fees For Processes, Charges For Other Proceedings And Poundage Fees, Etc.

56. Process fees - The following scale of fees shall be charged for service and execution of processes issued under the Second Schedule and these rules :

	Where the amount mentioned in the certificate exceedsRs. 1,000 is Rs. 1,000 or under	
	Rs.	Rs.
(a)Notice of demand	1.50	1.00
(b)Warrant of attachment	3.00	2.00
(c)Warrant of arrest	3.00	2.00
(d)Warrant of delivery	3.00	2.00
(e)Proclamation of sale	5.00	3.00
(f)Any process not provided for hereinabove	1.50	1.00

57. Levy and scale of poundage fees - (1) In respect of any sale made in the execution of a certificate, there shall be levied a fee by way of poundage on the gross amount realised by the sale, calculated at the rate of 2 per cent on such gross amount up to Rs. 1,000 and at the rate of 1 per cent on the excess of such gross amount over Rs. 1,000.

(2)The poundage fee leviable under sub-rule (1) shall be calculated on multiples of Rs. 25, that is to say, a poundage fee of 50 paise shall be levied for every Rs. 25, or part of Rs. 25, realised by the sale up to Rs. 1,000 and in the case of the proceeds of the sale exceeding Rs. 1,000, an additional fee of 25 paise for every Rs. 25 or part thereof on the excess of such amount over Rs. 1,000, shall be levied.(3)Where the sale is in more than one lot, the poundage fee shall be calculated with reference to the sale proceeds of each lot separately.(4)The poundage fee under sub-rule (1) shall be paid by the purchaser of the property as soon as the sale is completed.(5)When a sale of immovable property

is set aside under sub-rule (2) of rule 63 of the principal rules, the Tax Recovery Officer may make an order for payment, by the defaulter or by the person at whose instance the sale is set aside, of the poundage fees paid by the purchaser of the property under sub-rule (1) read with sub-rule (4).

58. Copying fees - [(1) Except in cases where copies are supplied free under rules or instructions in force, copying fees shall be charged for supplying a copy of any document at the rate of Re. 1 for each page of such document.] [Substituted for the following sub-rule (1) by the Income-tax (Certificate Proceedings) (Amendment Rules) 1992 (w.e.f. 1st May, 1992)]

(2) Copying fees shall be payable in advance. (3) [The fees to be charged for the supply of a copy of any document urgently shall be Rs. 4 for each document, in addition to the fees payable under sub-rule (1).] [Substituted by the Income-tax (Certificate Proceedings) (Amendment) Rules, 1992 (w.e.f. 1st May, 1992)]

59. Inspection fees - (1) Fees for inspecting records of proceedings before the [Chief Commissioner or Commissioner] [Substituted Tax Recovery Commissioner by the Income Tax (Certificate Proceedings) (Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)] or Tax Recovery Officer under the Second Schedule shall, where such inspection is permitted, be charged as follows :

(a) for the first hour or part thereof [Rs.2] [Substituted for 75 paise by the Income-tax (Certificate Proceedings) (Amendment Rules) 1992 (w.e.f. 1st May, 1992)]

(b) for every additional hour or part thereof 50 Paise.

(2) Fees for inspection shall be payable in advance.

Part X

Miscellaneous

60. Proceedings against legal representative of a deceased defaulter - A notice to the legal representative of a deceased defaulter under rule 65 of the principal rules read with rule 2 of those rules shall be issued in Form No. I.T.C.P. 29 which may be so varied as the circumstances of each case may require.

61. Recovery from surety - A notice to a surety under rule 88 of the principal rules read with rule 2 of those rules shall be issued in Form No. I.T.C.P. 30 which may be so varied as the circumstances of each case may require.

62. Appearance before Tax Recovery Officer - (1) Any person who is entitled or required to attend before any [[Chief Commissioner or Commissioner] [Substituted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1971 (w.e.f. 1st January, 1972)] or Tax Recovery Officer] in connection with any proceeding under the Second Schedule or these rules, otherwise than when required under rule 83 of the principal rules to attend personally for examination on oath or affirmation, may attend either in person or by [an authorised representative] [Substituted for the words a legal practitioner by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1974 (w.e.f. 30th December, 1974)]

[Explanation [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1974 (w.e.f. 30th December, 1974)] - For the purposes of this sub-rule, "authorised representative" shall have the meaning assigned to it in clauses (iii) to (vii) of sub-section (2) of section 288.](2)In any proceeding before the Tax Recovery Officer, referred to in sub-rule (1), the [Assessing] [Substituted for the words Income-tax officer by the Income-tax (Certificate Proceeding)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)] Officer concerned shall have the right to be heard either in person or by a representative.APPENDIX[FORM NO. I.T.C.P. 1] [Substituted by the Income-tax (Certificate Proceedings) (Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)][See rule 2 of Second Schedule to the Income-tax Act, 1961]Notice of demand to the defaulterOffice of the TRO.....Dated the.....To..... (GIR/PAN).....

1. This is to certify that a sum of Rs. has become due from you on.....in the status of....., details of which are given on the reverse.

Whereas a certificate bearing serial number..... dated had been forwarded by the Tax Recovery Officer..... (name of the place) for the recovery of the sum 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 sub-section (2) of section 223 of the Income-tax Act, 1961] specifying a sum of Rs.....which is to be recovered from you.

2. You are hereby directed to pay the above sum within 15 days of the receipt of this notice failing which the recovery shall be made in accordance with the provisions of section 222 to section 232 of the Income-tax Act, 1961 and the

Second Schedule to the said Act and the rules made thereunder.

3. In addition to the sums aforesaid, you will also be liable for,-

(a) such interest as is payable in accordance with sub-section (2) of section 220 of the said Act for the period commencing immediately after the issue of this notice, (b) all costs, charges, and expenses incurred in respect of the services of this notice and of warrants and other processes and all other proceedings taken for realising the arrears. Tax Recovery Officer SEAL Note - Score out whichever paragraph is not applicable. Details Of Amount In Arrears

Rupees

Regular Advance Provisional Assessment year

1. Income-tax
2. Surcharge
3. Additional tax u/s 143
4. Penalty u/s.....
5. Interest u/s.....
6. Fine u/s 131
7. Any other sum (give details)
8. Interest u/s 220(2) from the day when amount become due :
9. Total :

FORM NO. I.T.C.P. 2 [See rule 20 of the Second Schedule to the Income-tax Act, 1961] Warrant of attachment of movable property Office of the Tax Recovery Officer.....To.....[Whereas certificate No..... datedhas been [drawn up by the undersigned] [Inserted by the Income-tax (Certificate Proceedings) (Amendment) Rules, 1975 (w.e.f. 1st October, 1975)].....against.....[defaulter] and the sum of Rs.as noted below, is due from him in respect of the said certificate;][Whereas certificate No. dated.....had been [forwarded by the Tax Recovery Officer.....to the undersigned] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)].....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;][Certificate amount/specified amount] [Substituted for Certificate amount by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] : Rs. P Cost and chargesInterestTotal And whereas the said sum of Rs..... has not been paid in satisfaction of the said certificate; This is to direct you to serve a copy of this warrant on the defaulter and, unless after such service the said defaulter pays forthwith the said sum of Rs.....together with interest at [the rate of one and one-half per cent, for every month or part of a month] [Substituted by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f.

6th February, 1990)] on Rs.....from the date of the issue of this warrant and Rs.....for the cost of executing this process, to proceed to attach the movable property of the said defaulter [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, 1961] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] and to hold the same until further orders from the undersigned. You are further directed to return this warrant on or before the..... day of19..... with an endorsement certifying the day on which and the manner in which it has been executed, or the reason why it has not been executed. Given under my hand and seal at.....this.....day of.....(SEAL)Tax Recovery Officer FORM NO. I.T.C.P. 3[See rule 26(1)(i) of the Second Schedule to the Income-tax Act, 1961]Prohibitory order where the property consists of debts not secured by negotiable instrumentsOffice of the Tax Recovery Officer,.....To.....[Whereas.....[defaulter] has failed to pay the arrears due from him in respect of certificate No..... dated....., [drawn up by the undersigned] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)],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;][Whereas.....[defaulter] has failed to pay the arrears due from him in respect of certificate No.....dated.....forwarded by [the Tax Recovery Officer, to the undersigned] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)], amounting to Rs. and the interest payable under section 220(2) of the Income-tax Act, 1961 [* * *] [The words for the period commencing immediately after the said date omitted by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)]; 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;]It is [ordered that.....be, and is hereby prohibited and restrained, until (name of creditor)] [Substituted for the words order that the said.....by the Income-tax (Certificate Proceedings)(Amendment), Rules, 1975 (w.e.f. 1st October, 1975)] the further order of the undersigned, from receiving from you a certain debt alleged now to be due [from you to;(name of creditor)] [Substituted for the words from you to the said defaulter, namely.....by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]And that you, the said....., be, and you are hereby, prohibited and restrained, until the further order of the undersigned, from making payment of the said debt or any part thereof, to any person, whomsoever or otherwise than to the undersigned. Given under my hand and seal at.....this.....day of(SEAL)Tax Recovery Officer[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.] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]FORM NO. I.T.C.P. 4[See rule 26(1)(ii) of the Second Schedule to the Income-tax Act, 1961]Prohibitory order where the property consists of shares in a corporationOffice of the Tax Recovery Officer.....To(1).....(2).....[Principal

Officer].....[Name of corporation][Score out whichever paragraph is not applicable] [Inserted by the Income-tax (Certificate Proceedings)(Amendment)Rules, 1975 (w.e.f. 1st October, 1975)]Whereas.....[defaulter] has failed to pay the arrears due from him in respect of certificate No..... dated..... [drawn up by the undersigned] [Substituted for the words forwarded by the Income-tax Officer.....by the Income-tax (Certificate Proceedings)(Second Amendment)Rules, 1990 (w.e.f.6th February, 1990)], , 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;[Score out whichever paragraph is not applicable] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] Whereas.....[defaulter] had failed to pay the arrears due from him in respect of certificate No.dated.....forwarded by [the Tax Recovery Officer,.....to the undersigned] [Substituted for the words the Income-tax Officer....to the Tax Recovery Officer by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)]......, amounting to Rs.....and the interest payable under section 220(2) of the Income-tax Act, 1961, [Score out portion in italics, if not applicable] [The words for the period commencing immediately after the said date omitted by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)]; 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;It is ordered that you, No. (1) abovementioned, be, and you are hereby, prohibited and restrained, until the further order of the undersigned, from making any transfer of the shares in the aforesaid corporation standing in your name or from receiving payment of any dividends thereon. [It 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.] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]And, that you, No. (2) abovementioned, are hereby prohibited and restrained, until the further order of the undersigned, from permitting any such transfer or making any such payment.Given under my hand and seal at.....thisday of.....(SEAL)Tax Recovery Officer[Score out whichever paragraph is not applicable.Score out portion in italics, if not applicable.] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]FORM NO. I.T.C.P. 5[See rule 26(1)(iii) of the Second Schedule to the Income-tax Act, 1961]Prohibitory order where the property to be attached consists of movable property to which the defaulter is entitled subject to a lien or right of some other person to the immediate possession thereofOffice of the Tax Recovery Officer,.....To.....[Score out whichever paragraph is not applicable] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]Whereas..... [defaulter] has failed to pay the arrears due from him in respect of certificate No.....dated.....[drawn up by the undersigned] [[Substituted for the words forwarded by the Income-tax officer.....by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)]],....., 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;[Whereas..... [defaulter] had failed to pay the arrears due from him in respect of certificate No.....dated.....forwarded by [the Tax Recovery Officer,.....,to the undersigned] [Inserted by the Income-tax officer (Certificate Proceedings)(Amendment) Rules, 1975

(w.e.f. 1st October, 1975)],....., amounting to Rs.....and the interest payable under section 220(2) of the Income-tax Act, 1961 [* * *] [The words for the period commencing immediately after the said date omitted by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)]; 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;[It is ordered that.....be, and is hereby, prohibited and restrained, [name of person entitled to property] 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 saidis entitled, subject to your claim of immediate possession thereof;] [Substituted by the Income-tax (Certificate Proceedings) (Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]And that you are hereby prohibited and restrained, until the further order of the undersigned, from delivering the said property to any person or persons whomsoever.Given under my hand and seal at.....this.....day of.....(SEAL)Tax Recovery Officer[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 (1) of section 222 of the Income-tax Act, 1961, fill in the name of the person referred to in that Explanation.] [Substituted by the Income-tax (Certificate Proceedings)(Amendment)Rules (w.e.f. 1st October, 1975)]FORM NO. I.T.C.P. 6[See rule 27 of the Second Schedule to the Income-tax Act, 1961]Notice of attachment of a decree of a civil courtOffice of the Tax Recovery Officer.....Dated.....ToThe Judge of the Court of.....Sir,[Score out whichever paragraph is not applicable] [Inserted by the (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]Whereas.....(defaulter) has failed to pay the arrears due from him in respect of certificate No..... dated..... [drawn up by the undersigned] [Substituted for the words forwarded by the Income-tax Officer....by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th the February, 1990)]....., 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;[Score out whichever paragraph is not applicable] [Inserted by the (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]Whereas.....had failed to pay the arrears due from him in (defaulter) respect of certificate No..... dated..... forwarded by [the Tax Recovery Officer,....., to the undersigned] [Substituted for the words the Income-tax Officer.....to the Tax Recovery Officer by the Income tax (Certificate Proceedings)(Second Amendment) Rules 1990 (w.e.f. 6th February, 1990)], amounting to Rs..... and the interest payable under section 220(2) of the Income-tax Act, 1961 [* * *] [The words for the period commencing immediately after the said omitted by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)]; 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;And whereas the undersigned in exercise of his powers under the Second Schedule to the said Act, desires to proceed with attachment of a decree of.....Court dated the.....day of..... made in suit No.....ofwherein.....was the plaintiff and [] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) rules, 1975 (w.e.f. 1st October, 1975)]..... was the defendant

and which decree is pending execution in your Court; You are, therefore, requested to stay the execution of the said decree unless and until—(i) the undersigned cancels this notice; or (ii) the Income-tax Officer,, or the abovementioned defaulter applies to you to execute the decree. Yours faithfully, Tax Recovery Officer (SEAL) [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 (1) of section 222 of the Income-tax Act, 1961, fill in the name of the person referred to in that Explanation.] [Inserted by the Income-tax (Certificate Proceedings) (Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] FORM NO. I.T.C.P. 7 [See rule 28 of the Second Schedule to the Income-tax Act, 1961] Notice of attachment where the property consists of a share or interest in movable property Office of the Tax Recovery Officer, To [Score out whichever paragraph is not applicable] [Inserted by the Income-tax (Certificate Proceedings) (Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] Whereas you have not paid the arrears amounting to Rs. payable by you in respect of certificate No. dated [drawn up by the undersigned] [Substituted for the words forwarded by the Income-tax Officer by the Income-tax (Certificate Proceedings) (Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)],, and the interest payable under section 220(2) of the Income-tax Act, 1961, for the period commencing immediately after the said date; [Score out whichever paragraph is not applicable] [Inserted by the Income-tax (Certificate Proceedings) (Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] Whereas has not paid the arrears amounting to Rs. payable [defaulter] by him in respect of certificate No. dated forwarded by [the Tax Recovery Officer to the undersigned] [Substituted for the words the Income-tax Officer to the Tax Recovery Officer, by the Income-tax (Certificate Proceedings) (Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)],, and the interest payable under section 220(2) of the Income-tax Act, 1961 [***] [The words for the period commencing immediately after the said date omitted by the Income-tax (Certificate Proceedings) (Second Amendment) (w.e.f. 6th February, 1990)]; 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; It is hereby ordered that [you] [Inserted by the Income-tax (Certificate Proceedings) (Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] be, and are hereby, prohibited and restrained, until the further order of the undersigned, from transferring or charging in any way your share or interest in the undermentioned items of movable property, belonging to you and and as co-owners. Given under my hand and seal at this day of Tax Recovery Officer (SEAL) [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 (1) of section 222 of the Income-tax Act, 1961, fill in the name of the person referred to in that Explanation.] [Inserted by the Income-tax (Certificate Proceedings) (Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] FORM NO. I.T.C.P. 8 [See rule 29 of the Second Schedule to the Income-tax Act, 1961] Order to attach salary or allowances of servants of Government or local authority Office of the Tax Recovery Officer, To [Score out whichever paragraph is not applicable] [Inserted by the Income-tax (Certificate Proceedings) (Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] Whereas [defaulter] has not paid the arrears amounting

to Rs.....in respect of certificate No.....dated.....[drawn up by the undersigned]
 [Substituted for by the words forwarded by the Income-tax Officer.....by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1975)],....., and the interest payable under section 220(2) of the Income-tax Act, 1961, for the period commencing immediately after the said date.[Score out whichever paragraph is not applicable] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]Whereas.....[defaulter] has not paid the arrears amounting to Rs.....in respect of certificate No.....dated.....forwarded by [the Tax Recovery Officer....., to the undersigned] [Substituted for the words the Income-tax Officer.....to the Tax Recovery Officer by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)]......, and the interest payable under section 220(2) of the Income-tax Act, 1961 [***] [The words for the period commencing immediately after the said date omitted by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)]; 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;]And whereas the said.....is a..... [office held by defaulter] receiving his salary and allowances at your hands;You are hereby required to withhold the sum of Rs.....from the salary of the said..... in monthly instalments of..... and to remit the said sum in monthly instalments to the undersigned.Given under my hand and seal at.....this.....day of.....(SEAL)Tax Recovery Officer[Score out whichever paragraph is not applicable.] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]FORM NO. I.T.C.P. 9[See rule 30 of the Second Schedule to the Income-tax Act, 1961]Order of attachment of negotiable instrumentOffice of the Tax Recovery Officer,.....To(Attaching Officer).....Whereas the undersigned has passed on the..... day of.....19.... an order for the attachment of the undermentioned property, [Score out portion in italics, if not applicable] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] 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 the course of proceedings for the recovery of arrears due from..... [defaulter] in respect of certificate No.....dated.....[drawn up by the undersigned] [Substituted the words forwarded by the Income-tax Officer to the by the Income-tax (Certificate Proceedings)(Second Amendment) rules, 1990 (w.e.f. 6th February, 1990)] [Score out portion in italics, if not applicable the] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] 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;You are hereby directed to seize the said property, and bring the same before me and hold the same subject to my orders.Details Of PropertyGiven under my hand and seal at.....this.....day of.....(SEAL)Tax Recovery Officer[Score out portion in italics, if not applicable.] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]FORM NO. I.T.C.P. 10[See rule 31 of the Second Schedule to the Income-tax Act, 1961]Notice of attachment of movable property in the custody of a court or public officerOffice of the Tax Recovery Officer.....Dated.....To.....Sir,Whereas..... has not paid the arrears amounting to Rs.....in respect of certificate

No.....dated.....[drawn up by the undersigned/ *forwarded by the Tax Recovery Officer]
 [Substituted for the words forwarded by the Income-tax Officer by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)]......, and the interest payable under section 220(2) of the Income-tax Act, 1961 [***] [The words for the period commencing immediately after the said date omitted by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)], [Score out the portion italics, if not applicable] [[Inserted by the Income-tax(Certificate Proceedings)(Amendment)(w.e.f. 1st October, 1975)]] 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; and the undersigned desires to attach sums of moneys or other property, [Score out the portion italics, if not applicable] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] 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, now in your custody ;I request that you will hold the said money or property and any interest or dividend becoming payable thereon subject to the further order of the undersigned.Yours faithfully,(SEAL)Tax Recovery Officer

Notes - @Score out portion in italics, if not applicable. Here state how the money or property is understood to be in the hands of the court or the public officer addressed, on what account and other available details.FORM NO. I.T.C.P. 11[See rule 32 of the Second Schedule to the Income-tax Act, 1961]Order of attachment of property consisting of an interest in partnership propertyOffice of the Tax Recovery Officer.....To.....Whereas.....has not paid arrears amounting to Rs.....in respect of a certificate No.....dated..... [drawn up by the undersigned/forwarded by the Tax Recovery Officer] [Substituted for the words forwarded by the Income-tax Officer by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)],....., and the interest payable under section 220(2) of the Income-tax Act, 1961 [***] [The words for the period commencing immediately after the said date omitted by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)], [Score out portion in italics, if not applicable] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] 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; and whereas the said.....is a partner in the firm known as Messrs.....;It is hereby ordered :(i)that the share of the said..... in the partnership property and profits of the said firm be and is hereby charged with the payment of the amount aforesaid due under the said certificate; and(ii)that.....Given under my hand and seal at.....this.....day of.....(SEAL)Tax Recovery Officer[Score out portion in italics, if not applicable.] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]Here incorporate any other order that may be considered necessary in the circumstances.FORM NO. I.T.C.P. 12[See rule 37 and rule 52(1) of the Second Schedule to the Income-tax Act, 1961]Warrant of sale of propertyOffice of the Tax Recovery Officer.....To.....These are to command you to sell by public auction, after giving..... days' previous notice by affixing the same in the office of the undersigned, and after making due proclamation, the undermentioned property attached in execution of certificate No..... dated.....[drawn up by the undersigned/forwarded by the

Tax Recovery officer] [Substitued for the words Forwarded by Income-tax Officer by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)]......against.....[defaulter] [Score out portion in italics, if not applicable] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f 1st October, 1975)]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, or so much of the said property as shall realise (i) the sum of Rs....., being the sum of the [amount of the said certificate/specified amount] [Substitued by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] and costs still remaining unsatisfied, and (ii) interest payable on Rs.....under section 220(2) of the Income-tax Act, 1961, for the period commencing immediately after [the date of issue of this order] [Substitued for the words the said date of issue of certificate by the Income-tax (Certificate Proceedings)(Second Amendment)Rules, 1990 (w.e.f. 6th February, 1990)]

2. You are further commanded to return this warrant on or before the.....day of....19....., with an endorsement certifying the manner in which it has been executed or the reason why it has not been executed.

Specification Of PropertyGiven under my hand and seal at.....this.....day of.....(SEAL)Tax Recovery Officer[Score out portion in italics, if not applicable.Delete inappropriate words.] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f 1st October, 1975)]FORM NO. I.T.C.P. 13[See rule 38 and rule 52(2) of the Second Schedule to the Income-tax Act, 1961]Proclamation of saleOffice of the Tax Recovery Officer.....[Score out whichever paragraph / portion is not applicable] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]Whereas [the undersigned has drawn up] [Substitued for the words Income-tax Officer.....has forwarded by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)] the certificate No.....dated.....for the recovery of the sum of Rs.....from.....which [defaulter] sum is recoverable together with interest in accordance with section 220(2) of the Income-tax Act, 1961 [***] [The words for the period commencing immediately after the said date omitted by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)] and the costs, charges and expenses of the proceedings for the recovery thereof;[Score out whichever paragraph / portion is not applicable] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]Whereas the [Tax Recovery Officer],....., had forwarded the certificate No.....dated..... to the [undersigned] [Substitued for the words Income-tax officer by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)]......, for the recovery of the sum of Rs..... from.....[defaulter] [Substitued for the Tax Recovery Officer by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)]; and whereas the said Tax Recovery Officer has sent to the undersigned on the.....day of.....19..... a certified copy of the certificate under section 223(2) of the Income-tax Act, 1961, specifying that an amount of Rs.is to be recovered from the defaulter, which sum is recoverable together with interest in accordance with section 220(2) of the said Act [***] [The words for the period commencing immediately after the said date omitted by the Income-tax

(Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)] and the costs, charges and expenses of the proceedings for the recovery thereof; And whereas the undersigned has ordered the sale of the attached property mentioned in the annexed schedule in satisfaction of the said certificate; And whereas on the..... day of.....19..... (the date fixed for the sale) there will be due thereunder a sum of Rs..... including costs and interest; Notice is hereby given that, in the absence of any order of postponement, the said property shall be sold by..... by public auction at..... A.M./P.M. on the said..... day of.....19..... at..... [place] The sale will be of the property of the defaulter above-named [property which is included in the property of the defaulter by virtue of the Explanation to sub-section (1) of section 222 of the Income-tax Act, 1961] [Inserted by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1975 (w.e.f. 1st October, 1975)], as mentioned in the schedule below; and the liabilities and claims attaching to the said property, so far as they have been ascertained, are those specified in the schedule against each lot. The property will be put up for sale in the lots specified in the schedule. If the amount to be realised by sale is satisfied by the sale of a portion of the property, the sale shall be immediately stopped with respect to the remainder. The sale will also be stopped if, before any lot is knocked down, the arrears mentioned in the said certificate, interest payable under section 220(2) of the Income-tax Act, 1961, and costs (including the costs of the sale) are tendered to the officer conducting the sale or proof is given to his satisfaction that the amount of such arrears, interest and costs has been paid to the undersigned. At the sale, the public generally are invited to bid either personally or by duly authorised agent. No officer or other person, having any duty to perform in connection with this sale shall, however, either directly or indirectly bid for, acquire or attempt to acquire any interest in the property sold. The sale shall be subject to the conditions prescribed in the Second Schedule to the Income-tax Act, 1961, and the rules made thereunder and to the following further conditions :- (i) The particulars specified in the annexed schedule have been stated to the best of the information of the undersigned, but the undersigned shall not be answerable for any error, mis-statement or omission in this proclamation. (ii) [The reserve price below which the property shall not be sold is Rs.....] [[Condition (ii) inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] (iii) [Original conditions (ii) to (vi) renumbered as (iii) to (vii) by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] The amounts by which biddings are to be increased shall be determined by the officer conducting the sale. In the event of any dispute arising as to the amount bid, or as to the bidder, the lot shall at once be again put up to auction. (iv) [The highest bidder shall be declared to be the purchaser of any lot provided always that he is legally qualified to bid and provided further that [*] [Substituted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975, (w.e.f. 1st October, 1975)] the amount bid by him is not less than the reserve price [*] [Score out the portion in italics, if not applicable] it shall be in the discretion of the undersigned to decline acceptance of the highest bid when the price offered appears so clearly inadequate as to make it inadvisable to do so.] (v) For reasons recorded, it shall be in the discretion of the officer conducting the sale to adjourn it subject always to the provisions of the Second Schedule to the Income-tax Act, 1961. (vi) In the case of movable property, the price of each lot shall be paid at the time of sale or as soon after as the officer holding the sale directs, and in default of payment, the property shall forthwith be again put up and resold. (vii) In the case of immovable property, the person declared to be the purchaser shall pay immediately after such declaration, a deposit of twenty-five per cent on the amount of his purchase

money to the officer conducting the sale and, in default of such deposit, the property shall forthwith be put up again and resold. The full amount of the purchase money payable shall be paid by the purchaser to the undersigned on or before the 15th day from the date of the sale of the property, exclusive of such day, or if the 15th day be a Sunday or other holiday, then on the first office day after the 15th day. In default of payment within the period mentioned above, the property shall be resold, after the issue of fresh proclamation of sale. The deposit, after defraying the expenses of the sale, may, if the undersigned thinks fit, be forfeited to the Government and the defaulting purchaser shall forfeit all claims to the property or to any part of the sum for which it may subsequently be sold.

Of Property

No.	Description of property to be sold with the names of the other co-owners where the property belongs to the defaulter and any other persons as co-owners	Revenue assessed upon the property or any part thereof	Detail of any encumbrances to which the property is liable	Claims, if any, which have been put forward to the property, and any other known particulars bearing on its nature and value
1	2	3	4	5

Given under my hand and seal at..... this..... day of.....(SEAL)Tax Recovery Officer[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.] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] FORM NO. I.T.C.P. 14[See rule 44(2) of the Second Schedule to the Income-tax Act, 1961]Certificate of sale of movable propertyOffice of the Tax Recovery Officer.....[This is to certify that Shri.....purchased for Rs.....the undermentioned movable property, [Score out the portion in italics, if not applicable] 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..... [drawn up by the undersigned for recovery of arrears from,....., or drawn up by the Tax Recovery Officer] [Substituted by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]....., 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.....]Specification Of PropertyGiven under my hand and seal at..... this.....day of.....(SEAL)Tax Recovery Officer@ Score out portion in italics, if not applicable. FORM NO. I.T.C.P. 15[See rule 47 of the Second Schedule to the Income-tax Act, 1961]Order for payment to the [Assessing Officer] [Substituted for the words Income-tax Officer by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)] of current coins and currency notes attachedOffice of the Tax Recovery Officer,.....To.....Whereas in execution of certificate No.....dated.....[drawn up by the undersigned] [Substituted for the words forwarded by

the Income-tax Officer.....to the by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)], 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 consisting of current coins/currency notes has been attached :-(1)Current coins (2) Currency notesIt is hereby ordered that out of the property so attached Rs..... in current coins and Rs..... in currency notes 3[shall be credited to the Central Government].Given under my hand and seal at..... this..... day of.....(SEAL)Tax Recovery Officer[Score out portion in italics, if not applicable.] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]FORM NO. I.T.C.P. 16[See rule 48 of the Second Schedule to the Income-tax Act, 1961]Order of attachment of immovable propertyOfficer of the Tax Recovery Officer,.....To.....[Score out whichever paragraph is not applicable] [Substituted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]Whereas you/..... [defaulter] have/has failed to pay the sum of Rs..... payable by you/him in respect of certificate No.....dated..... [drawn up by the undersigned] [Substituted for the words forwarded by the Income-tax Officer by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)]....., and the interest payable under section 220(2) of the Income-tax Act, 1961, [***] [The words for the period commencing immediately after the said date omitted by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)] [Score out whichever paragraph is not applicable] [Substituted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]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 Tax Recovery Officer,, to the undersigned] [Substituted for the words forwarded by the Income-tax Officer.....to the Recovery Officer by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)], and the interest payable under section 220(2) of the Income-tax Act, 1961 [***] [The words for the period commencing immediately after the said date omitted by the Income-tax (Certificate Proceedings) (Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)]; 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;It is ordered that you, the said..... be, and you are hereby, prohibited and restrained, until the further order of the undersigned, from transferring or charging the undermentioned property which is included in the property of the defaulter by virtue of the Explanation to sub-section (1) of section 222 of the Income-tax Act, 1961, in any way and that all persons be, and that they are hereby prohibited from taking any benefit under such transfer or charge.Specification Of PropertyGiven under my hand and seal at..... this.....day of.....(SEAL)Tax Recovery Officer[Score out whichever paragraph/portion is not applicable.Score out portion in italics, if not applicable.] [[Inserted by the Income-tax(Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]]FORM NO. I.T.C.P. 17[See rule 53 of the Second Schedule to the Income-tax Act, 1961]Notice [***] [The words to defaluter omitted by the Income-tax (Certificate Proceedings) (Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] for settling a sale proclamationOffice of the Tax Recovery Officer,.....To.....[Score out whichever paragraph

is not applicable] [Inserted by the Income-tax (Certificate Proceedings) (Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] Whereas in execution of certificate No.....dated..... [drawn up by the undersigned] [Substituted for the words forwarded by the Income-tax Officer by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)],....., [to the Tax Recovery Officer,....., a certified copy of which has been sent by the said Tax Recovery Officer to the undersigned] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1990)], the undersigned has ordered the sale of the undermentioned immovable property;[Score out whichever paragraph is not applicable] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] Whereas in execution of certificate No.....dated.....[forwarded by the Tax Recovery Officer,....., to the undersigned] [Substituted for the words forwarded by the Income-tax Officer...to the Tax Recovery Officer by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 1st February, 1990)],....., 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 the undermentioned 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 ; You are hereby informed that the.....day of.....19.... has been fixed for drawing up the proclamation of sale and settling the terms thereof. You are requested to bring to the notice of the undersigned any encumbrances, charges, claims or liabilities attaching to the said properties or any portion thereof.Specification Of PropertyGiven under my hand and seal at.....this.....day of.....(SEAL)Tax Recovery Officer[@ Score out whichever paragraph is not applicable.Score out portion in italics, if not applicable.] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]FORM NO. I.T.C.P. 18[See rule 63(1) of the Second Schedule to the Income-tax Act, 1961]Order of confirmation of sale of immovable propertyOffice of the Tax Recovery Officer.....purchased for Rs.....the immovable property specified below, [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] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)], at a sale held by public auction on the..... day of..... in execution of certificate No..... dated..... [[drawn up by the undersigned Tax Recovery Officer] [Substituted for the words forwarded by the Income-tax Officer...by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)], , 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], for recovery of arrears from..... The full amount of the purchase money has been paid on.....No application under rule 60/rule 61/rule 62 of the Second Schedule to the Income-tax Act, 1961, has been received for setting aside the sale.Application under rule 60/rule 61/rule 62 of the Second Schedule to the said Act made by..... for setting aside the sale has been disallowed by the undersigned.Accordingly, the said sale is hereby confirmed.Specification Of PropertyGiven under my hand and seal at..... this.....day of.....(SEAL)Tax Recovery Officer[*Score out portion in italics, if not applicable.] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]Delete the inappropriate words.FORM NO. I.T.C.P. 19[See rule 63(2) of the Second Schedule to the Income-tax Act, 1961]Notice to interested parties to show cause why sale should not be set asideOffice of the Tax

Recovery Officer,.....To.....Whereas the undermentioned 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] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)], was sold on the..... day of..... in execution of certificate No..... dated..... [[drawn up by the undersigned / Tax Recovery Officer] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] 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], for recovery of arrears from.....[defaulter]And whereas.....has applied to the undersigned to set aside the sale under rule 60/rule 61/rule 62 of the Second Schedule to the Income-tax Act, 1961;Take notice that if you have any cause to show why the said application should not be granted, you should appear with your proofs before the undersigned on..... when the said application will be heard and determined.

Description Of PropertyGiven under my hand and seal at.....this.....day of.....(SEAL)Tax Recovery Officer*Score out portion in italics, if not applicable.FORM NO. I.T.C.P. 20[See rule 65 of the Second Schedule to the Income-tax Act, 1961]Certificate of sale of immovable propertyOffice of the Tax Recovery Officer,.....This is to certify that Shri..... has been declared the purchaser at a sale by public auction on the day of.....of the [undermentioned immovable property] [Substituted for the words undermentioned immovable property in execution of certificate No.....Dated.....forwarded by the Income-tax officerby the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]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..... dated.....[drawn up by the undersigned / Tax Recovery Officer] [Substituted for the words forwarded by the Income-tax officer.....to the Tax Recovery officer by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)]......, 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, for recovery of arrears from.....and that the said sale has been duly confirmed by the undersigned and became absolute on the.....day of.....Specification Of PropertyGiven under my hand and seal at.....this.....day of.....(SEAL)Tax Recovery Officer[*Score out portion in italics, if not applicable.] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]FORM NO. I.T.C.P. 21[See rule 66(2) of the Second Schedule to the Income-tax Act, 1961]Certificate to defaulter authorising him to mortgage, lease or sell propertyOffice of the Tax Recovery Officer.....[Score out whichever paragraph is not applicable] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]Whereas in execution of certificate No..... dated..... [drawn up by the undersigned] [Substituted for the words forwarded by the Income-tax Officer by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)]...... for recovery of arrears from....., [defaulter] an order was made on the.....day of..... for the sale of the undermentioned property of.....;Whereas in execution of certificate No.....dated.....[forwarded by the Tax Recovery Officer,....., to the undersigned] [Substituted for the words forwarded by the Income-tax Officer....to the Tax Recovery Officer by the Income-tax (Certificate Proceedings)(Second Amendment) rules, 1990 (w.e.f. 6th

February, 1990)]....., 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 the undermentioned property of.....;And the undersigned is satisfied that there is reason to believe that if the sale is postponed the amount of the said certificate may be raised by [the said] [Substituted for the words defaulter by the Income-tax (Certificate Proceedings)(Amendment) rules, 1975 (w.e.f. 1st October, 1975)] by mortgage/lease/private sale of the said property or any part thereof and the sale of the undermentioned property has been postponed till the.....day of....., subject to the terms as mentioned in the order passed by the undersigned on the.....day of;This is to certify that [the said] [Substituted by the Income-tax (Certificate Proceedings) (Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]is hereby authorised to make the proposed mortgage/lease/sale within a period of..... from the date of this certificate : provided that all moneys payable under such mortgage/lease/sale shall be paid, not to [the said] [Substituted by the Income-tax (Certificate Proceedings) (Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] but to the undersigned and provided also that no such mortgage/lease/sale shall become absolute until it has been confirmed by the undersigned.

Description Of PropertyGiven under my hand and seal at.....this.....day of.....(SEAL)Tax Recovery Officer[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.] [Inserted by the Income-tax (Certificate Proceedings) (Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]FORM NO. I.T.C.P. 22[See rule 69 of the Second Schedule to the Income-tax Act, 1961]Order attaching a businessOffice of the Tax Recovery Officer,.....[To.....] [Inserted for the words To....(name fo the defaulter)by the Income-tax (Certificate Proceedings)(Amendment)Rules, 1975 (w.e.f. 1st October, 1975)][@] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] Whereas certificate No.....dated.....for recovery of arrears amounting to Rs.....[from you/..... [defaulter] has been [[drawn up by the undersigned /Tax Recovery Officer] [Substituted for the words from you have been forwarded by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]]....., 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;]It is hereby ordered that the business carried on by you under the name and style of.....at.....[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] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)], be and is hereby attached and you are informed accordingly.It is hereby further ordered that you, [the abovesaid*] [Susbtitued for the words the above said by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] be, and are hereby, prohibited and restrained from transferring or charging the said business in any way and that all persons whosoever are hereby prohibited and restrained from taking any benefit under such transfer or charge.Given under my hand and seal at.....this.....day of.....(SEAL)Tax Recovery Officer[Fill in the name of the defaulter and where the business 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.] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] Score out portion in italics, if not applicable. FORM NO. I.T.C.P. 23 [See rule 26 of the Income-tax (Certificate Proceedings) Rules, 1962] Bond (Sapurdnama) Statement of Shri.....aged.....son of Shri.....residing at....., I have received notice in Form No. I.T.C.P. 1 that arrears amounting to Rs.....are due from me in respect of certificate No.....dated.....[Score out portion in italics, if not applicable] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] [drawn up by the undersigned/Tax Recovery Officer] [Substituted for the words forwarded by the Income-tax officer...to the Tax Recovery Officer, by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)],, 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, I offer herewith a sum of Rs..... towards the said arrears. Regarding the balance of Rs..... of the arrears as well as costs, expenses and charges amounting to Rs....., I undertake to pay the same in monthly instalments of Rs..... each payable not later than the.....day of each month commencing from..... Along with each instalment I also undertake to pay the interest payable under section 220(2) of the Income-tax Act, 1961 [***] [The words for the period commencing immediately after the date of issue of the said certificate omitted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)]. I undertake not to commit any default in the payment of the instalments. I agree that if I commit any default in paying any one of the instalments within the time aforesaid, the entire amount due from me on the date of the default may be recovered in entirety by such measures as the Tax Recovery Officer,....., considers necessary. I specify herein my assets as on this day and I agree not to sell, give away, transfer, mortgage, or otherwise alienate or encumber these assets in any way, until the entire amount due from me is paid to the Tax Recovery Officer,, in full. I agree that in the meanwhile, these assets may continue to remain attached if considered necessary. I also agree to furnish two solvent sureties who will execute a surety bond in the form approved by the Tax Recovery Officer,....., for the due payment by me of the aforesaid dues in instalments as agreed to herein. Details Of Assets As On This Day Before me.....(Signature).....(Name) Date.....(Signature)..... (SEAL) [Score out portion in italics, if not applicable.] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] FORM NO. I.T.C.P. 24 [See rule 69 or rule 70 of the Second Schedule to the Income-tax Act, 1961] Appointment of a receiver Office of the Tax Recovery Officer.....To.....Whereas.....[*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] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)], has been attached under an order passed by the undersigned under rule 69/rule 70 of the Second Schedule to the Income-tax Act, 1961, in the course of execution of certificate No..... dated..... 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] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)], for recovery of arrears from.....; You are hereby appointed receiver of the

said business/property. Subject to any orders which may be passed by the undersigned in this behalf, you shall have all the powers necessary for the management of the said business/property in accordance with the said Schedule and the rules made thereunder. You are required to render a due and proper account of your receipts and disbursements in respect of the said business/property in accordance with Part VII of the Income-tax (Certificate Proceedings) Rules, 1962. You will be entitled to remuneration at the rate of..... Your appointment as receiver of the said business/property shall continue in force until further orders of the undersigned and may be cancelled or withdrawn at any time at the discretion of the undersigned. Given under my hand and seal at..... this..... day of..... (SEAL) Tax Recovery Officer [Score out portion in italics, if not applicable.] [Inserted by the Income-tax (Certificate Proceedings) (Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] FORM NO. I.T.C.P. 25 [See rule 73 of the Second Schedule to the Income-tax Act, 1961] Notice to show cause why a warrant of arrest should not be issued Office of the Tax Recovery Officer,..... To..... Whereas you have failed to pay the amount of arrears specified in certificate No..... dated..... [[drawn up by the undersigned/the Tax Recovery Officer] [Substituted for the words forwarded by the Income-tax Officer..... to the Tax Recovery Officer by the Income-tax (Certificate Proceedings) (Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)]]....., 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 you and the interest payable under section 220(2) of the Income-tax Act, 1961 [***] [The words for the period commencing immediately after the said date of issue of the said certificate omitted by the Income-tax (Certificate Proceedings) (Amendment) Rules, 1990 (w.e.f. 6th February, 1990)] and it is proposed to execute the above certificate by arrest and imprisonment of your person; You are hereby required to appear before the undersigned on the..... day of..... at..... A.M./P.M. and to show cause why you should not be committed to the civil prison in execution of the said certificate. Given under my hand and seal at..... this..... day of..... (SEAL) Tax Recovery Officer [*Score out portion in italics, if not applicable.] [Inserted by the Income-tax (Certificate Proceedings) (Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] FORM NO. I.T.C.P. 26 [See Part V of the Second Schedule to the Income-tax Act, 1961] Warrant of arrest Office of the Tax Recovery Officer..... To..... Whereas certificate No..... dated..... was [drawn up by the undersigned/the Tax Recovery Officer for recovery of arrears from..... [defaulter] of....., [address] [Substituted for the words forwarded by the Income-tax Officer..... for recovery of arrears from.... (defaulter) of (address) to the Tax Recovery Officer by the Income-tax (Certificate Proceedings) (Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)], 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 the said defaulter in respect of the said certificate:- [@Certificate amount/Specified amount] [Substituted for Certificate amount by the Income-tax (Certificate Proceedings) (Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] Costs and charges Interest up to the date of issue of this warrant Total And whereas the said sum of Rs..... has not been paid in satisfaction of the said certificate; These are to command you to arrest the said defaulter and bring him before the undersigned as soon as practicable and in any event within 24 hours of his arrest (exclusive of the time required for the journey) unless the

defaulter pays to you the said amount of Rs..... together with further interest on Rs.....[at the rate of one and one-half per cent per month or part of a month] [Substituted for the words at four per cent per annum by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990, (w.e.f 6th February, 1990)] for the period commencing immediately after the date of issue of this warrant and Rs..... for the cost of executing this process. You are hereby further commanded to return the warrant on or before the.....day of..... with an endorsement certifying the day on which and the manner in which it has been executed or the reason why it has not been executed. [In case the defaulter is not found within the jurisdiction of the undersigned, you are hereby authorised to move the Tax Recovery Officer within whose jurisdiction the defaulter may for the time being be found for executing this warrant.] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] Given under my hand and seal at.....this.....day of.....(SEAL)Tax Recovery Officer[*Score out portion in italics, if not applicable.@ Delete inappropriate words.] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] FORM NO. I.T.C.P. 27[See Part V of the Second Schedule to the Income-tax Act, 1961] Warrant of detention in civil prison Office of the Tax Recovery Officer,.....To The Officer-in-charge of the Civil Prison of.....[@] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] Whereas.....has been brought before the undersigned under a warrant in execution of certificate No.....dated.....[drawn up by the undersigned] [Substituted for the words forwarded by the Income-tax Officer.....by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1990 (w.e.f. 6th February, 1990)] for recovery of arrears from him; [Whereas.....has been brought before the undersigned under a warrant in execution of certificate No.....dated.....[forwarded by the Tax Recovery Officer to the undersigned] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)], 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;] And whereas he has not satisfied the undersigned that he is entitled to be discharged from custody and has not paid the amount due from him as detailed below :- [*Certificate amount/Specified amount] [Substituted for the words Certificate amount by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] : Rs. P.Costs and chargesInterestTotalAnd whereas the undersigned is satisfied that the said.....should be committed to the civil prison and an order to that effect has been passed by the undersigned on the.....day of.....; You are hereby commanded and required to take and receive the said.....into the civil prison and to keep him imprisoned therein for a period of..... or until the amount aforesaid together with further interest on Rs.....[at the rate of one and one-half per cent per month or part of a month] [Substituted for the words at four per cent annum by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1990 (w.e.f. 6th February, 1990)] for the period commencing immediately after the date of issue of this warrant payable under section 220(2) of the Income-tax Act, 1961, is paid to you or until you receive an order of release from the undersigned. The undersigned does hereby fix Rs.....P..... per diem (calculated under rule 90(2) of the Second Schedule to the said Act as the rate for subsistence allowance of the said.....during his confinement under this warrant. Given under my hand and seal at.....this.....day of.....(SEAL)Tax Recovery Officer[@Score out whichever

paragraph is not applicable. Delete inappropriate words.] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] FORM NO. I.T.C.P. 28 [See rules 77, 78 and 79 of the Second Schedule to the Income-tax Act, 1961] Order of release Office of the Tax Recovery Officer, To The Officer-in-charge of the Civil Prison of Under orders passed this day, you are hereby directed to forthwith set free who is now in your custody as a result of the warrant of detention issued by the undersigned on the day of Given under my hand and seal at this day of (SEAL) Tax Recovery Officer FORM NO. I.T.C.P. 29 [See rule 85 of the Second Schedule to the Income-tax Act, 1961] Notice to legal representative Office of the Tax Recovery Officer, To [@] [Inserted by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] Whereas certificate No. dated has been [drawn up by the undersigned] [Substituted for the words forwarded by the Income-tax Officer by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th October, 1990)] for the recovery of arrears amounting to Rs. from [defaulter] [Whereas certificate No. dated has been forwarded by the [Tax Recovery Officer,, to the undersigned] [Inserted by the Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] 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;] And whereas the said has since died. You are hereby given notice that steps will be taken under all or any of the provisions of the Second Schedule to the Income-tax Act, 1961 to recover the said amount from you together with the interest payable under section 220(2) of that Act [***] [The words for the period commencing immediately after the date of the issue of the certificate / copy of the certificate omitted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] and the costs, charges and expenses incurred in respect of warrants and other processes issued and all other proceedings taken for realising the [arrears/specified amount, unless the amount] [Substituted for arrears unless the outstanding amount by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] of Rs. in respect of the certificate together with costs, charges and expenses incurred so far amounting to Rs. and the interest aforesaid is paid by you within fifteen days from the date of service of this notice. (SEAL) Tax Recovery Officer N.B. - Attention is invited to rule 16 of the Second Schedule to the Income-tax Act, 1961, which is reproduced below :- "16. (1) Where a notice has been served on a defaulter under rule 2, the defaulter or his representative in interest shall not be competent to mortgage, charge, lease or otherwise deal with any property belonging to him except with the permission of the Tax Recovery Officer, nor shall any civil court issue any process against such property in execution of a decree for the payment of money. (2) Where an attachment has been made under this Schedule, any private transfer or delivery of the property attached or of any interest therein and any payment to the defaulter of any debt, dividend or other moneys contrary to such attachment, shall be void as against all claims enforceable under the attachment." [@ Score out whichever paragraph is not applicable. *Delete inappropriate words.] [Inserted by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1975 (w.e.f. 1st October, 1975)] FORM NO. I.T.C.P. 29A [See rule 86(1)] [Substituted for the Section rule 86 (1) by the

Income-tax (Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February, 1990)] of the Second Schedule to the Income-tax Act, 1961]Appeal to the [Chief Commissioner or Commissioner] [Substituted for the words Tax Recovery Commissioner by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1990 (w.e.f. 6th February, 1990)]......[Designation of the][Chief Commissioner or Commissioner]]No.....of.....19.....[To be filled in in the office of the [Chief Commissioner or Commissioner] [Substituted for the words Tax Recovery Commissioner by the Income-tax (Certificate Proceedings)(Amendment) Rules, 1990 (w.e.f. 6th February, 1990)]

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 footnote 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 GROUNDS OF APPEALSigned (Appellant)Form of verificationI,....., the appellant, do hereby declare that what is stated above is true to the best of my information and belief.Signature.....Status of appellant.....Place :Date :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 I.T.C.P. 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).

FORM NO. I.T.C.P. 30[See rule 88 of the Second Schedule to the Income-tax Act, 1961]Notice to
suretyOffice of the Tax Recovery

Officer,.....Date.....To.....

you are a surety for the arrears amounting to Rs.....due from.....in respect of certificate
No.....dated.....[[drawn up by the undersigned/*the Tax Recovery Officer] [Substituted for
the words forwarded by the Income-tax Officer....to the Tax Recovery Officer by the Income-tax
(Certificate Proceedings)(Second Amendment) Rules, 1990 (w.e.f. 6th February,
1990)]....., a certified copy of which has been forwarded to the undersigned under section
223(2) of the Income-tax Act, 1961]; and whereas it has become necessary to recover the said arrears
from you, you are hereby given notice that steps will be taken under all or any of the provisions of
the Second Schedule to the Income-tax Act, 1961, to recover the said amount from you together with
the interest payable under section 220(2) of that Act 2[***] and the costs, charges and expenses
incurred in respect of warrants and other processes issued and all other proceedings taken for
realising the arrears unless the outstanding amount of Rs..... in respect of the certificate
together with costs, charges and expenses incurred so far amounting to Rs..... and the interest
aforesaid is paid by you within fifteen days from the date of service of this notice.(SEAL)Tax
Recovery OfficerN.B. - Attention is invited to rule 16 of the Second Schedule to the Income-tax Act,
1961, which is reproduced below :-"16. (1) Where a notice has been served on a defaulter under rule
2, the defaulter or his representative in interest shall not be competent to mortgage, charge, lease or
otherwise deal with any property belonging to him except with the permission of the Tax Recovery
Officer, nor shall any civil court issue any process against such property in execution of a decree for
the payment of money.(2)Where an attachment has been made under this Schedule, any private
transfer or delivery of the property attached or of any interest therein and any payment to the
defaulter of any debt, dividend or other moneys contrary to such attachment, shall be void as against
all claims enforceable under the attachment."*Score out portion in italics, if not applicable.