

(Defreezing Of Bank Account) M/S Affle ... vs Mr Saurabh Sing & Ors on 11 May, 2023

Author: Yashwant Varma

Bench: Yashwant Varma

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* IN THE HIGH COURT OF DELHI AT NEW DELHI
+ OMP (ENF.) (COMM.) 29/2022, EX.APPL.(OS) 165/2022
(U.O. XXI R. 41r/w S. 151CPC), EX.APPL.(OS) 143/2023
(Defreezing Of Bank Account)

M/S AFFLE HOLDINGS PTE LTD Decree Holder
Through: Mr. Bharat Chugh, Mr.
Abhishek Ghai, Ms. Harshita
Malik, Advs.

versus

MR SAURABH SING & ORS. Judgement Debtors
Through: Mr. Tarkeshwar Nath, Mr.Lalit
Mohan, Mr. Virat Saharan, Mr.
Harshit Singh, Advs. for JD-1
& 2.
Mr. Ayush Puri and Mr. Mir
Adnan Zahoor, Advs. for JD-3
& 4.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
ORDER

% 11.05.2023

1. The present enforcement petition has been preferred in respect of an Award rendered on 23 January 2020. Although a petition under Section 34 of the Arbitration and Conciliation Act, 1996 [the Act] has been preferred, admittedly, no interim order operates thereon. The Court further takes note of the direction which had been framed on 09 February 2022 and which had categorically required the respondents to file their Affidavit of Assets with reference to the date when the cause of action had arisen, the date of the Award and up to the date of filing of that Affidavit in Form 16 referable to Order XXI Rule 41 Code of Civil Procedure, 1908 [the Code].

2. As is manifest from a reading of the disclosures which have been made by respondent nos. 1 and 2, that direction has not been complied with. Consequently, the Court grants and directs the said respondents to file a fresh Affidavit of Assets strictly in accordance with the directions contained in Para 8 of the order of 09 February 2022 and as per the format(s) as appended to this order.

3. The Court notes from the disclosure of assets made by respondent no. 1 that he is presently stated to be residing at House No. B-48, Sector-72, Noida, Gautam Budh Nagar (U.P.). No further details have been proffered by the said respondent.

4. Consequently, warrants of attachment shall hereby issue in respect of House No. B-48, Sector-72, Noida, Gautam Budh Nagar (U.P.). The concerned police authorities in that District to take appropriate steps and provide all assistance to the revenue authorities to affect the order of attachment. The present order be treated as a precept under the terms of the Code. The enforcement petitioner to take further steps in light of the above.

5. List again on 01.09.2023.

YASHWANT VARMA, J.

MAY 11, 2023 SU ANNEXURE A FORMAT OF AFFIDAVIT OF ASSETS AND INCOME OF THE JUDGMENT-DEBTOR I _____, son of / daughter of / wife of / _____, aged about _____ years, resident of _____, do hereby solemnly declare and affirm as under:

S. Description Particulars No.

1. Whether you have means to satisfy the award/ decree/order? If yes, please give the proposed Schedule of payment:

2. Name

3. Age

4. Educational Qualifications

5. Professional Qualifications

6. Occupation Monthly income from all sources including

7. employment, business, vocation, interest, investment, income from properties, assets etc. Current source of income as well as sources of

8.

the income in the last five years

9. Whether you are assessed to Income tax?

10. Marital Status Note 1 - If the judgment-debtor is a proprietor/partner of a Firm/member of HUF/ Director or Promoter in a company/member of trust/society, an additional affidavit in respect of the assets and income of the Firm/HUF/Company/Trust shall be filed by the judgment-debtor in the format of Annexure B. Note 2 - All the documents attached to this affidavit have to be self-attested by the Signaturedeponent.

Not Verified Digitally Signed By:NEHA Signing Date:17.05.2023 11:25:56

11. Addresses:

(i) Present Residential Address

(ii) Permanent Residential Address

(iii) Present Office address

(iv) E-mail

(v) Mobile No.(s)

(vi) Landline Phone No.(s) Residence:-

Office:-

STATEMENT OF ASSETS S.No. Assets List of Assets On the On the date Present
Present date of the of the Estimated cause of decree/ Market Value action award

12. (i) Immovable properties Particulars of the immovable properties including joint properties, built up properties, lease hold properties, land/ agricultural land and investment in real estate such as booking of plots, flats, etc. in the name of judgment-debtor or in joint names with the judgment-debtor

(ii) Possession Whether the possession of the above properties is with the judgment-debtor?

If no, give status of the possession

(iii) Title documents Whether the title documents of the above properties are with the judgment-debtor? If no, give status of the possession of the title documents

(iv) Litigation Whether any litigation is pending in respect of the above properties. If so, give particulars

13. Financial Assets/Debts S.No. Account Name of Bank Current Number Balance

(i) Particulars of all bank accounts including Current and Savings Accounts in the name of judgment-debtor or in joint names with judgment- 2.

debtorpresently maintained.

Note : If any bank account(s) 3. has/have been classified by the banks as willful defaulter under the Master Circular on 'Wilful 4. Defaulters' dated 01.07.2015 [RBI/2015-

16/100DBR.No.CID. BC .22/20.16. 003/2015-16] or Reserve Bank of India (Frauds classification and reporting by commercial banks and select 6. Financial Institutions) directions 2016 under Master Circular dated 01.07.2016(RBI 7. /DBS/2016-17/28 DBS. CO. CFM C. BC. No.1/23.04.001 /2016-17), give particulars of such bank accounts.

Value of

(ii) Particulars of DEMAT Shares accounts held by judgment- debtor and which are presently maintained.

(iii) Cash in hand

(iv) Particulars of the safety deposit lockers in the name of the judgment-debtor or in joint names with the judgment-debtor

(v) Particulars of the debts/ liabilities of the judgment- debtor

(vi) Particulars of the overdraft facility along with name and address of the bank, branch, account No., type and particulars of the security given to secure the overdraft

14. Investments Particulars Current Value

(i) FDR(s), NSC, IVP, KVP, Post Office schemes etc.

(ii) Deposits with Government and Non-

Government entities

(iii) Stocks, shares, debentures, bonds, units and mutual funds, etc.

(iv) Insurance policies and theirsurrender value

(v) Loan given to friends, relatives and others

(vi) Details of the foreign investments made including those made in last ten years or from the date of beginning of cause of action, whichever is later

(vii) Other investments not covered by above items

15. Moveable Assets Particulars Cost of Acquisit

(i) Motor Vehicles (List of ion cars, motorcycles, scooters etc. along with their brand and registration number)

(ii) Livestock

(iii) Plant & Equipments

(iv) Quantity of gold, silver and diamond jewellery

(v) Quantity of silver utensils

(vi) List anything else of value that the judgment-

debtor owns, including precious metals, collections, works of art, jewellery or household items of which the cost of acquisition is more than Rs.25,000/- each

16. Intangible assets Intangible assets including patents, trademark, copyright, design, goodwill and their value

17. Garnishee(s)/Trade receivables

(i) Name(s) and addresses of Garnishee(s) and the particulars of the debt, share and other properties recoverable from the Garnishee(s) with complete details of the transactions

(ii) Trade receivables along due from each Garnishee(s)

18. Corporate/Business Interests Particulars of the interest/ position/ association of the judgment-debtor, directly or indirectly, in any corporation, unincorporated business, company, partnership, trust, joint venture and Association of Persons, Society etc. presently held.

19. Disposal and parting away of properties

(i) Particulars of all properties transferred/agreed to be transferred or parted with the possession by any mode including sale, gift, relinquishment, General power of attorney, Special power of attorney, exchange, agreement, family settlement, lease, transfer of shareholding/investment etc. from the date of beginning of cause of action;

name/address of the transferee and the consideration received from the transferee(s)

(ii) Partition/severance of status/ change of status of your assets and/or business entities such as partnership/HUF or MOUs/ agreements etc.

20. Properties acquired by the family members of the judgment-debtors properties (movable/ immovable) acquired by immediate family members of judgment-debtor from the date of beginning of the cause of action

(ii) Whether the judgment- debtor contributed any amount in the above acquisition. If so, give particulars of contribution

(iii) Details of the funds transferred by the judgment- debtor in the name of immediate family members from the date of beginning of the cause of action

(iv) Details and particulars of shares purchased/investments made by the judgment-debtor in the name of immediate family members from the date of beginning of the cause of action Note: In case it is asserted that properties were acquired by family members from their own funds then requisite details be furnished.

21. Inheritance Particulars of the estate in which the judgment-debtor is a beneficiary of inheritance along with market value of the property inherited

22. Existing charges on the assets

(i) Particulars of all existing charges on the assets including mortgage, charge, pledge on

(ii) Whether the charges are registered, and the present status of the same

(iii) Whether any of the assets are subject to attachment proceedings under any Act including Prevention of Money Laundering Act, 2002; Income Tax Act, 1961; Benami Transactions (Prohibition) Act, 1988 and Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015

23. List of other assets not itemized above STATEMENT OF INCOME S. Description On the date On the date of Present No of the cause the decree/award of action

24. If the judgment-debtor is a salaried person:

(i) Designation

(ii) Name and address of the employer

(iii) Date of appointment

(iv) Gross Income including the salary, D.A., commissions/ incentives, bonus, perks etc.

(v) Income tax

(vi) Net income

(vii) Value of stock option benefits, if provided by the employer Note:- If unemployed, give particulars of last employment;

length of last employment; period of last employment; name and address of last employer; last drawn monthly salary, perquisites and other benefits provided by the employer and last drawn annual salary

25. If the judgment-debtor is self-

employed:

(i) Nature of business/ profession

(ii) Whether the business/ profession is carried on as an individual, sole proprietorship concern, partnership concern, company or association of persons, HUF, joint family business or any other form.

(iii) Give particulars of your share in the business/ profession

(iv) Remuneration earned from Business or Profession

(v) Whether you are a director or had been a director of a company in last five years? If so, give particulars

(vi) Details of all firms and other business entities in which you have/had interest in the last five years

(vii) Whether you have taken any loan/credit facility(s) from banks and other financial institutions in last five years? If so, give particulars

(viii) Whether your accounts are audited

(ix) Name and address of the auditors and date of last audit of accounts

(x) Whether you filed a Wealth Tax Return under the Wealth Tax Act, 1957 prior to abolition of Wealth Tax Note: If the business is closed/non-

active, give the date of closure, assets on the date of closure, present status of the assets and if the assets have been transferred, the particulars of the transfer and consideration received.

26. In3 case of a self-employed person /proprietorship firm:

- (i) Office address and the branch offices, if any,
- (ii) Net worth of the business
- (iii) Number of employees
- (iv) Annual turnover/ gross receipts
- (v) Gross Profit
- (vi) Income Tax
- (vii) Net Income
- (viii) Amount of regular monthly withdrawal or drawings from the business
- (ix) Value of your business interest(s)
- (x) Value of your business assets
- (xi) Location of your business assets
- (xii) Location of the statutory records and books of account of the business

27. In. case of a Company, partnership, HUF, joint family business or any other form

- (i) Details of registration and incorporation
- (ii) Registered Office and the branch offices, if any, of the judgment-debtor including all addresses from the date of beginning of cause of action till the date of filing of the present affidavit
- (iii) Details of shareholding of the partners, directors, promoters
- (iv) Details of all subsidiary Companies and sister concerns
- (v) Net worth of the Company /firm /HUF
- (vi) Number of employees

(vii) Annual turnover/gross receipts

(viii) Gross Profit

(ix) Income Tax

(x) Net Income

(xi) Amount of regular monthly withdrawal or drawings from the business

(xii) Location of your business assets

(xiii) Location of the statutory records and books of account of the firm

(xiv) Whether any partner/ Director/ member has taken loan/ overdrawn/ taken credit? If so, give particulars

28. Income from other sources

(i) Agricultural Income

(ii) Rent

(iii) Interest on bank deposits and FDRs

(iv) Interest on investments including deposits, NSC, IVP, KVP, Post Office schemes, PPF, loans etc.

(v) Dividends

(vi) Income from machinery, plant or furniture let on hire

(vii) Gifts

(viii) Profit on sale of movable/ immovable assets

(ix) Mutual Funds

(x) Annuities

(xi) Any other source of income not covered above Note: - If you are expecting to receive a lump sum payment in the future, give further details including the amount and expected date of receipt of the payment

29. Any 6 other income not covered above TOTAL INCOME Annual Rs.

Monthly Rs.

OTHER RELEVANT INFORMATION OF THE JUDGMENT-DEBTOR

30. Particulars of all the unsatisfied decrees/awards

31. Particulars of place of residence where you have resided during the preceding five years Period
Address in full with Police Station & Distt. Whether along with area (in sq. ft.) of the residential
owner/tenant?

From To accommodation

S.	Document	DOCUMENTS	Desc	Attached
No.	Description			

32. Statement of Account of all bank accounts including current, savings and DEMAT accounts of the judgment-debtor for last three years

33. In case of salaried persons

(i) Income Tax Return(s) along with the balance sheets, statement of income and Annexures for last five years

(ii) Appointment Letter along with salary structure at time of appointment

(iii) Salary slip

(iv) Forms 16, 16A & 12BA

(v) Cost to Company Certificate

(vi) Copies of TDS certificates

34. In case of self-employed persons

(i) If the judgment-debtor carries on business in the name of a sole proprietorship concern - Income Tax Return(s) along with the balance sheets, Profit & Loss Account, statement of income and Annexures of the proprietorship firm for last five years

(ii) If the judgment-debtor is a partner in a firm -

Income Tax Return(s) along with the balance sheets, Profit & Loss Account, statement of income and Annexures of the partnership firm, along with the Schedule showing the distribution of partners' remuneration and share of profits/losses of the partnership firm and the copy of the partnership deed, for last five years

(iii) If the judgment-debtor is a Director of the Company - Income Tax Return(s) along with the balance sheets, Profit & Loss Account, statement of income and Annexures of the Company for last five years

(iv) If the judgment-debtor has a share in Association of Persons, HUF, Joint Family business or Trust - Income Tax Return(s) along with the balance sheets, Profit & Loss Account, statement of income and Annexures of the Association of Persons, HUF, Joint Family business or Trust for last five years

(v) Account of the judgment-debtor in the books

(vi) GST/ VAT/ Excise/ Sales Tax registration, returns in last five years

(vii) TDS certificates

35. In case of Income from other sources:

(i) Lease Deed(s)/ Rent Agreement(s)/ License Agreement(s) in respect of the rental income

(ii) Interest Certificate in respect of the interest income on deposits and investments

(iii) Dividend Certificates Title deeds of the immovable properties of the

36. judgment-debtor Documents relating to the debt, shares and other

37. properties of the judgment-debtor recoverable from the Garnishee(s) Documents relating to the properties transferred,

38. alienated or parted with or agreed to be transferred between the date of beginning of cause of action upto the date of filing of this affidavit Documents pertaining to any pre-existing charge on

39. the assets, or orders pertaining to attachment of assets by authorities including but not limited under Prevention of Money Laundering Act, 2002; Income Tax Act, 1961; Benami Transactions (Prohibition) Act, 1988; and Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015.

Documents relating to the unsatisfied

40. decrees/awards Other relevant documents relating to assets and

41. income Declaration:

1. I declare that I have made accurate, true and complete disclosure of my income and assets from all sources. I further declare that I have no assets, income or financial resources other than those set out in this affidavit.

2. I undertake to inform this Court immediately upon any material change in my income and assets or any other information disclosed in this affidavit.

3. I hereby declare that the contents of this affidavit have been duly explained to me and have been understood by me.

4. The copies of the documents filed with the affidavit are the true copies of the originals and I have self attested the copies after comparing them with their originals.

5. I understand that any false statement and misrepresentation in this affidavit may constitute an offence under Section 199 read with Sections 191 and 193 of the Indian Penal Code, 1860 punishable with imprisonment upto seven years and fine, and Section 209 of the Indian Penal Code, 1860 punishable with imprisonment upto two years and fine. I have read and understood Sections 191, 193, 199 and 209 of the Indian Penal Code, 1860.

DEPONENT Verification:

Verified at _____ on this ____ day of _____ that the contents of the above affidavit relating to my income and assets are true to my knowledge, no part of it is false and nothing material has been concealed therefrom. I further verify that the copies of the documents filed along with the affidavit are true copies of the originals.

DEPONENT ANNEXURE-B FORMAT OF AFFIDAVIT OF ASSETS AND INCOME OF THE JUDGMENT-DEBTOR I/we _____, son of / daughter of wife of / _____, aged about ____ years, resident of _____, am/are the Proprietor/Directors/Promoters/Partners/Karta/Managing Trustee of

the _____ and I/we do hereby solemnly affirm and declare as under:

S. No. Description Particulars

1. Whether judgment-debtor has the means to satisfy the award/ decree/order? If yes, please give the proposed Schedule of payment:

2. Details of registration and incorporation

3. Current address of registered office and the addresses of registered offices in the last ten years

4. Particulars of shareholding of the judgment-

debtor and inter-se relationship of shareholders

5. Particulars of the Partners/Directors/Promoters and other key managerial staff with their name, age, designation, length of employment, past employment details of past ten years, complete residence address, their shareholding in the Company, its subsidiaries, its joint ventures and other associated entities Note 1 - If the judgment debtor is a company, this affidavit has to be executed by all any Director/Promoter duly authorized in this behalf (other than independent/non-executive/nominee directors); If the judgment debtor is a partnership firm, this affidavit has to be executed by any of its partners duly authorized in this behalf; If the judgment debtor is a proprietorship firm, this affidavit has to be executed, by its proprietor and in case of a trust, by its Managing Trustee.

Note 2 - All the documents attached to this affidavit have to be self-attested by the deponent.

6. Name and addresses of the Partners/Directors/ Promoters on the date of the incorporation

7. Name and addresses of the Partners/Directors/ Promoters on the date of the beginning of the cause of action

8. Name and addresses of the Partners/Directors/ Promoters on the date of the decree/ award was passed

9. Name and addresses of the Partners/Directors/ Promoters on date of the affidavit

10. Particulars of all related parties including subsidiary companies, sister concerns, agencies, distributors etc.

11. Net worth of the Business/Firm/Company

12. Number of employees

13. Location of the statutory records and books of account of the judgment-debtor

14. Location of assets of the judgment-debtor

15. Particulars of the transactions with the related parties whether in the form of expenses, loans or otherwise from the date of the beginning of cause of action upto the date of the affidavit

16. Has the judgment-debtor transferred any assets to any Directors /Promoters /Partners /Proprietor/ Trustee? If so, give particulars STATEMENT OF ASSETS S.No. Assets List of Assets Present Estimated On the date of On the Present Market the cause of date of the Value action decree /award

17. (i) Immovable properties Particulars of the immovable properties including joint properties, built up properties, lease By:NEHA Signing Date:17.05.2023 11:25:56 hold properties, land /agricultural land and investment in real estate such as booking of plots, flats, etc. of the judgment-debtor

(ii) Possession Whether the possession of the above properties is with the judgment-debtor? If no, give status of the possession

(iii) Title documents Whether the title documents of the above properties are with the judgment-debtor? If no, give status of the possession of the title documents

(iv) Litigation Whether any litigation is pending in respect of the above properties. If so, give particulars

18. Financial Assets/Debts: Name of Bank Curren S.No. Account t

(i) Particulars of all bank Number Balanc accounts including Current and e Savings Accounts in judgment- debtors' name or joint names 1. with the judgment-debtor presently maintained.

Note : If any bank account(s) has/have been classified by the banks as willful defaulter under 3. the Master Circular on 'Wilful Defaulters' dated 01.07.2015 [RBI/2015-16/100DBR.No.CID. 4. BC. 22/20.16.003/2015-16] or Reserve Bank of India (Frauds classification and reporting by commercial banks and select Financial Institutions) directions 6. 2016 under Master Circular dated 01.07.2016 (RBI /DBS/ 2016-17/28 DBS. CO.

CFMC. BC. No.1/23.04.001 /2016-17), give particulars of 8. such bank accounts.

Details
Curren
t Valu
of
Shares

(ii) Particulars of DEMAT

accounts held by judgment-

debtor and presently
maintained.

(iii) Cash in hand

(iv) Particulars of the safety deposit of lockers in the name of the judgment-debtor or in joint names with the judgment-debtor

(v) Particulars of the debts/ liabilities of the judgment- debtor

(vi) Particulars of the overdraft facility along with name and address of the bank, branch, account No., type and particulars of the security given to secure the overdraft

19. Investments Particulars Current Value

(i) FDR(s), NSC, IVP, KVP, Post Office schemes, Provident Fund(s) etc.

(ii) Deposits with Government and Non-Government entities

(iii) Stocks, shares, debentures, bonds, units and mutual funds, etc.

(iv) Insurance policies

(v) Loan given

(vi) Details of the foreign investments made including those made in last ten years or from the date of beginning of cause of action, whichever is later

(vii) Other investments not covered by above items

20. Movable Assets Particulars Cost of Acquisition

(i) Motor Vehicles (List of cars, motorcycles, scooters etc. along with their brand and registration number)

(ii) Livestock

(iii) Plant & Equipments

21. Intangible assets Intangible assets including patents, trademark, copyright, design, goodwill and their value

22. Garnishee(s)/Trade receivables

(i) Name(s) and addresses of Garnishee(s) and the particulars of the debt, share and other properties recoverable from the Garnishee(s) with complete details of the transactions

(ii) Trade receivables along with name, address and amount due from each Garnishee(s)

23. About disposal of properties

(i) Particulars of properties transferred/agreed to be transferred or parted with the possession by any mode including sale, gift, relinquishment, General Power of Attorney, Special Power of Attorney, exchange, agreement, family settlement, lease, transfer of share holding/investment etc. from the date of beginning of cause of action, whichever is later; name/address of the transferee and the sale consideration received from the transferee(s)

(ii) List of properties that have ever been in judgment- debtors' name or in which judgment-debtor had any right/ interest

24. Existing charges on the assets

(i) Particulars of existing charges on the assets of the judgment-debtor including mortgage, charge, pledge on the assets

(ii) Whether the charges are registered, and the present status of the same

(iii) Whether any of the assets are subject to attachment proceedings under any Act including Prevention of Money Laundering Act, 2002; Income Tax Act, 1961; Benami Transactions (Prohibition) Act, 1988 and Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015

25. List of other assets not itemized above STATEMENT OF INCOME S. No Description On the date of On the date of Present the cause of the award/decreed action

26. Income from business/profession

(i) Annual turnover / gross receipts

(ii) Gross Profit

(iii) Income Tax

(iv) Net Income Note: If the business is closed/non- active, give the date of closure, assets on the date of closure, present status of the assets and if the assets have been transferred, the particulars of the transfer and consideration received

27. Income from Other Sources

(i) Agricultural Income

(ii) Rent

(iii) Interest on bank deposits and FDRs

(iv) Interest on investments including deposits, NSC, IVP, KVP, Post Office schemes, PPF, loans etc.

(v) Dividends

(vi) Income from machinery, plant or furniture let on hire

(vii) Profit on sale of movable/ immovable assets

(viii) Any other sources of income Note: - If the judgment-debtor is expecting to receive a lump sum payment in the future, give further details including the amount and expected date of receipt of the payment

28. Any other income not covered above OTHER RELEVANT INFORMATION

29. Particulars of the unsatisfied decrees/awards against the judgment-debtor

30. Details of loan/credit facility(s) taken from banks and other financial institutions in the last five years and the present status

31. Name and address of the auditors and date of last audit of accounts DOCUMENTS S. No. Document Description of Document Description Please Tick Attached NA To follow

32. Statement of Account of all bank accounts including current, savings and DEMAT accounts of the judgment-debtor for last three years

33. (i) If the judgment-debtor is a sole proprietorship concern

- Income Tax Return(s) along with the balance sheets, Profit & Loss Account, statement of income and Annexures of the proprietorship firm for last five years

(ii) If the judgment-debtor is a partnership firm - Income Tax Return(s) along with the balance sheets, Profit & Loss Account, statement of income and Annexures of the partnership firm, along

with the Schedule showing the distribution of partners' remuneration and share of profits/losses of the partnership firm and the copy of the partnership deed, for last five years

(iii) If the judgment-debtor is a Company - Income Tax Return(s) along with the balance sheets, Profit & Loss Account, statement of income and Annexures of the Company for last five years

(iv) If the judgment-debtor in an Association of Persons, HUF, Joint Family business or Trust - Income Tax Return(s) along with the balance sheets, Profit & Loss Account, statement of income and Annexures of the Association of Persons, HUF, Joint Family business or Trust for last five years

(v) GST/ VAT/ Excise/ Sales Tax registration, returns in last five years

(vi) TDS certificates

34. In case of Income from other sources:

(i) Lease Deed(s)/ Rent Agreement(s)/ License Agreement(s) in respect of the rental income

(ii) Interest Certificate in respect of the interest income on deposits and investments

(iii) Dividend Certificates

35. Title deeds of the immovable properties of the judgment-debtor

36. Documents relating to the debt, shares and other properties of the judgment-debtor recoverable from the Garnishee(s)

37. Documents relating to the properties transferred, alienated or parted with person or agreed to be transferred by the judgment-debtor

38. Documents pertaining to any pre-existing charge on the assets, or orders pertaining to attachment of assets by authorities including but not limited under Prevention of Money Laundering Act, 2002; Income Tax Act, 1961; Benami Transactions (Prohibition) Act, 1988; and Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015

39. Form 26AS downloaded from the website of Income Tax Department for the last five financial years

40. Forms 3CA/3CB and 3CD, as applicable, pursuant to five years

41. Documents relating to the unsatisfied decrees/awards

42. Other relevant documents relating to assets and income Declaration:

1. I/we declare that I/we have made accurate, true and complete disclosure of income and assets of the judgment-debtor from all sources. I/we further declare that the judgment-debtor has no assets, income or financial resources other than those set out in this affidavit.
2. I/we undertake to inform this Court immediately upon any material change in the income and assets of the judgment-debtor or any other information disclosed in this affidavit.
3. I/we hereby declare that the contents of this affidavit have been duly explained to me and have been understood by me.
4. The copies of the documents filed with the affidavit are the true copies of the originals and I/we have self attested the copies after comparing them with their originals.
5. I/we understand that any false statement and misrepresentation in this affidavit may constitute an offence under Section 199 read with Sections 191 and 193 of the Indian Penal Code, 1860 punishable with imprisonment upto seven years and fine, and Section 209 of the Indian Penal Code, 1860 punishable with imprisonment upto two years and fine. I/we have read and understood Sections 191, 193, 199 and 209 of the Indian Penal Code, 1860.

DEPONENT Verification:

Verified at _____ on this ____ day of _____ that the contents of the above affidavit relating to the income and assets of the judgment-debtor are true to my/our knowledge, no part of it is false and nothing material has been concealed therefrom. I/we further verify that the copies of the documents filed along with the affidavit are true copies of the originals.

DEPONENT