

**FORM NO. 45**

[See rule 112]

**Warrant of authorisation under section 132 of the Income-tax Act, 1961, and rule 112(1) of the  
Income-tax Rules, 1962**

To

The Deputy Director,

The Deputy Commissioner,

The Assistant Director,

The Assistant Commissioner,

The Income-tax Officer,

Whereas information has been laid before me and on the consideration thereof I have reason to believe that –  
a summons under sub-section (1) of section 37 of the Indian Income-tax Act, 1922, or under sub-section (1) of section 131 of the Income-tax Act, 1961, or a notice under sub-section (4) of section 22 of the Indian Income-tax Act, 1922, or under sub-section (1) of section 142 of the Income-tax Act, 1961, was issued by the Deputy Commissioner/the Assistant Commissioner/the Income-tax Officer, \_\_\_\_\_ to \_\_\_\_\_ [name of the person] on \_\_\_\_\_ [date] to produce, or cause to be produced, books of account or other documents specified in the relevant summons or notice and he has omitted or failed to produce, or cause to be produced, such books of account or other documents as required by such summons or notice;

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

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

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

And whereas I have reason to suspect that such books of account, other documents, money, bullion, jewellery or other valuable article or thing have been kept and are to be found in \_\_\_\_\_ (specify particulars of the building/place/vessel/ vehicle/aircraft); This is to authorise and require you

[name of the Deputy Director or of the Deputy Commissioner or of the Assistant Director or of the Assistant Commissioner or the Income-tax Officer]-

- (a) to enter and search the said building/place/vessel/vehicle/aircraft;
- (b) to search any person who has got out of, or is about to get into, or is in the building/place/vessel/vehicle/aircraft if you have reason to suspect that such person has secreted about his person any such books of account, other documents, money, bullion, jewellery or other valuable article or thing;
- (c) to place identification marks on such books of account and documents as may be found in the course of the search and as you may consider relevant to or useful for the proceedings aforesaid and to make a list thereof together with particulars of the identification marks;
- (d) to examine such books of account and documents and make, or cause to be made, copies or extracts from such books of account and documents;
- (e) to seize any such books of account, documents, money, bullion, jewellery or other valuable article or thing found as a result of such search and take possession thereof;

- (f) to make a note or an inventory of any such money, bullion, jewellery, or other valuable article or thing;
- (g) to convey such books of account, documents, money, bullion, jewellery or other valuable article or thing to the office of the Deputy Commissioner of Income-tax or any other authority not below the rank of the Income-tax Officer employed in the execution of the Income-tax Act, 1961; and
- (h) to exercise all other powers and perform all other functions under section 132 of the Income-tax Act, 1961, and the rules relating thereto.

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

(SEAL)

*Director-General or Director*  
Chief Commissioner or Commissioner of Income-tax  
Deputy Director  
Deputy Commissioner of Income-tax