

FORM NO. 45B
[See rule 112(2)(c)]

Warrant of authorisation under sub-section (1A) of section 132 of the Income-tax Act, 1961

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 suspect that the books of account, other documents, money, bullion, jewellery or other valuable article or thing in respect of which _____ [name and designation of authorised officer] has been authorised by the Director-General or Director/Chief Commissioner or Commissioner of Income-tax/Deputy Director/Deputy Commissioner of Income-tax _____ to take action under clauses (i) to (v) of sub-section (1) of section 132 are or is kept in _____ [specify particulars of the building/place/vessel/vehicle/aircraft];

And whereas the building/place/vessel/vehicle/aircraft specified above has/have not been mentioned in the authorisation under sub-section (1) of section 132 by the Director General or Director/Chief Commissioner or Commissioner of Income-tax/Deputy Director/Deputy Commissioner of Income-tax;

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 search and as you may consider relevant to, or useful for, proceedings under the Indian Income-tax Act, 1922, or under the Income-tax Act, 1961, 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)

Chief Commissioner or Commissioner of Income-tax