

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 property

Office of the Tax Recovery
Officer,

Whereas in execution of certificate No. _____ dated _____ drawn up by the undersigned _____ 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 _____, 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 _____ 20_____ 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 _____ 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 _____ 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 _____, 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 PROPERTY

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 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.