

FORM M-3

[See rule 10A(1)]

Warrant of authorisation under sub-section (1) of section 37B of the Wealth-tax Act, 1957

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 Wealth-tax Act, 1957, or a notice under sub-section (4) of section 16 of the Wealth-tax Act, 1957 was issued by the Deputy Commissioner/Assistant Commissioner/Income-tax Officer,

_____ to _____ [name of the person] 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, and the said books of account or other documents have been taken into custody by _____ [name and designation of the officer or authority]

_____ certain books of account or other documents which will be useful for, or relevant to proceedings under the Wealth-tax Act, 1957, have been taken into custody by _____ [name and designation of officer or authority] and Sarvashri/Shri/Shrimati _____ [name of the person] to whom a summons under sub-section (1) of section 37 of the Wealth-tax Act, 1957, or a notice under sub-section (4) of section 16 of the Wealth-tax Act, 1957, has been or might be issued by the Deputy Commissioner/Assistant Commissioner/Income-tax Officer _____ will not, or would not, produce, or cause to be produced, such books of account or other documents on their return by the said officer/authority;

_____ the articles or things (including money) taken into custody by _____ [name and designation of the officer or authority] being disproportionate to the known assets of Sarvashri/Shri/Shrimati _____ particulars of which will be useful for, or relevant to, the proceedings under the Wealth-tax Act, 1957;

This is to authorise 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) to require the said officer or authority, —

- (i) to deliver such books of account or other documents to you; and/or
- (ii) to furnish a note or an inventory of such articles or things (including money) to you.

(Seal)

Director General or Director
Chief Commissioner or Commissioner