

**FORM NO. I.T.C.P. 26**

[See Part V of the Second Schedule to the Income-tax Act, 1961]

**Warrant of arrest**

Office of the Tax Recovery  
Officer,

To

Whereas certificate No. \_\_\_\_\_ dated \_\_\_\_\_ was drawn up by the undersigned/ the Tax Recovery Officer for recovery of arrears from \_\_\_\_\_ [defaulter] of \_\_\_\_\_, [address] \_\_\_\_\_ and the said Tax Recovery Officer has sent to the undersigned a certified copy of the said certificate under section 223(2) of the Income-tax Act, 1961, specifying that an amount of Rs. \_\_\_\_\_ is to be recovered from the defaulter, and the sum of Rs. \_\_\_\_\_ as noted below is due from the said defaulter in respect of the said certificate:—

|  |       |    |
|--|-------|----|
|  | Rs.   | P. |
| Certificate amount/Specified amount              |       |    |
| Costs and charges                                |       |    |
| Interest up to the date of issue of this warrant |       |    |
|  | Total |    |

and whereas the said sum of Rs. \_\_\_\_\_ has not been paid in satisfaction of the said certificate; These are to command you to arrest the said defaulter and bring him before the undersigned as soon as practicable and in any event within 24 hours of his arrest (exclusive of the time required for the journey) unless the defaulter pays to you the said amount of Rs. \_\_\_\_\_ together with further interest on Rs. \_\_\_\_\_ at the rate of one and one-half per cent per month or part of a month for the period commencing immediately after the date of issue of this warrant and Rs. \_\_\_\_\_ for the cost of executing this process.

You are hereby further commanded to return the warrant on or before the day of \_\_\_\_\_ with an endorsement certifying the day on which and the manner in which it has been executed or the reason why it has not been executed. In case the defaulter is not found within the jurisdiction of the undersigned, you are hereby authorised to move the Tax Recovery Officer within whose jurisdiction the defaulter may for the time being be found for executing this warrant.

Given under my hand and seal at \_\_\_\_\_ this \_\_\_\_\_ day of

(SEAL)

Tax            Recovery  
Officer

Score out portion in italics, if not applicable.  
Delete inappropriate words.