

**FORM NO. I.T.C.P. 27**

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

**Warrant of detention in civil prison**

Office of the Tax Recovery  
Officer,

To  
The Officer-in-charge of the Civil-Prison  
of

Whereas \_\_\_\_\_ has been brought before the undersigned under a warrant in execution of certificate No. \_\_\_\_\_ dated \_\_\_\_\_ drawn up by the undersigned for recovery of arrears from him;

Whereas \_\_\_\_\_ has been brought before the undersigned under a warrant in execution of certificate No. \_\_\_\_\_ dated \_\_\_\_\_ forwarded by the Tax Recovery Officer to the undersigned, for recovery of arrears from him, a certified copy of which has been forwarded to the undersigned under section 223(2) of the Income-tax Act, 1961, specifying that an amount of Rs. \_\_\_\_\_ is to be recovered from him;

And whereas he has not satisfied the undersigned that he is entitled to be discharged from custody and has not paid the amount due from him as detailed below :—

	Rs.	P.
Certificate amount/Specified amount		
Costs and charges		
Interest		
Total		

And whereas the undersigned is satisfied that the said \_\_\_\_\_ should be committed to the civil prison and an order to that effect has been passed by the undersigned on the \_\_\_\_\_ day of \_\_\_\_\_;

You are hereby commanded and required to take and receive the said \_\_\_\_\_ into the civil prison and to keep him imprisoned therein for a period of \_\_\_\_\_ or until the amount aforesaid 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 payable under section 220(2) of the Income-tax Act, 1961, is paid to you or until you receive an order of release from the undersigned.

The undersigned does hereby fix Rs. \_\_\_\_\_ P. \_\_\_\_\_ per diem calculated under rule 90(2) of the Second Schedule to the said Act as the rate for subsistence allowance of the said \_\_\_\_\_ during his confinement under this warrant.

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

(SEAL)

Tax Recovery  
Officer

Score out whichever paragraph is not applicable.  
†Delete inappropriate words.