

**FORM NO. I.T.C.P. 30**

[See rule 88 of the Second Schedule to the Income-tax Act, 1961]

**Notice to surety**

Office of the Tax Recovery  
Officer,

Date

To

Whereas you are a surety for the arrears amounting to Rs. \_\_\_\_\_ due from \_\_\_\_\_ in respect of certificate No. \_\_\_\_\_ dated \_\_\_\_\_ drawn up by the undersigned/ the Tax Recovery Officer \_\_\_\_\_ a certified copy of which has been forwarded to the undersigned under section 223(2) of the Income-tax Act, 1961; and whereas it has become necessary to recover the said arrears from you, you are hereby given notice that steps will be taken under all or any of the provisions of the Second Schedule to the Income-tax Act, 1961, to recover the said amount from you together with the interest payable under section 220(2) of that Act and the costs, charges and expenses incurred in respect of warrants and other processes issued and all other proceedings taken for realising the arrears unless the outstanding amount of Rs. \_\_\_\_\_ in respect of the certificate together with costs, charges and expenses incurred so far amounting to Rs. \_\_\_\_\_ and the interest aforesaid is paid by you within fifteen days from the date of service of this notice.

(SEAL)

Tax Recovery Officer

N.B.—Attention is invited to rule 16 of the Second Schedule to the Income-tax Act, 1961, which is reproduced below :—

“16. (1) Where a notice has been served on a defaulter under rule 2, the defaulter or his representative in interest shall not be competent to mortgage, charge, lease or otherwise deal with any property belonging to him except with the permission of the Tax Recovery Officer, nor shall any civil court issue any process against such property in execution of a decree for the payment of money.

(2) Where an attachment has been made under this Schedule, any private transfer or delivery of the property attached or of any interest therein and any payment to the defaulter of any debt, dividend or other moneys contrary to such attachment, shall be void as against all claims enforceable under the attachment.”

Score out portion in italics, if not applicable.