

**FORM M-1**

[See rule 10(2)(b)]

**Warrant of authorisation under the proviso to sub-section (1) of section 37A 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/the Assistant Commissioner/the Income-tax Officer \_\_\_\_\_ to \_\_\_\_\_ [name of the person] on \_\_\_\_\_ [date] 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;

\_\_\_\_\_ 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 issued by the Deputy Commissioner/the Assistant Commissioner/the Income-tax Officer \_\_\_\_\_ to \_\_\_\_\_ [name of the person] on \_\_\_\_\_ [date] to produce, or cause to be produced, books of account or other documents specified in the relevant summons or notice and he will not produce, or cause to be produced, such books of account or other documents as required by such summons or notice;

\_\_\_\_\_ if 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, is issued to \_\_\_\_\_ [name of the person] to produce, or cause to be produced, books of account or other documents which would be useful for, or relevant to, the proceedings under the Wealth-tax Act, 1957, for the assessment year/years commencing on \_\_\_\_\_, he would not produce, or cause to be produced, such books of account or other documents as required by such summons or notice;

\_\_\_\_\_ Sarvashri/Shri/Shrimati \_\_\_\_\_ are/is in possession of articles or things (including money) wholly disproportionate to their/his/her known assets, particulars of which will be useful for, or relevant to, proceedings under the Wealth-tax Act, 1957;

And whereas I have reason to suspect that such books of account, other documents, articles or things (including money) have been kept and are to be found in \_\_\_\_\_ (specify particulars of the building, place, vessel, vehicle or aircraft) which is within the area of my jurisdiction;

And whereas I have reason to believe that any delay in getting an authorisation under sub-section (1) of section 37A from the Chief Commissioner or Commissioner having jurisdiction over \_\_\_\_\_ Sarvashri/Shri/Shrimati \_\_\_\_\_ may be prejudicial to the interests of the revenue ;

This is to authorise and require 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] —

- (a) to enter and search the said building, place, vessel, vehicle or aircraft;
- (b) to search any person who has got out of, or is about to get into, or is in, the building/place/vessel/vehicle/aircraft if you have reason to suspect that such person has secreted about his person any such books of account, other documents, articles or things, including money;
- (c) to place identification marks on such books and documents as may be found in the course of the search and as you may consider relevant to, or useful for, the proceedings aforesaid and to make a list thereof together with particulars of the identification marks;
- (d) to examine such books and/or documents, and make, or cause to be made, copies or extracts from such books and/or documents;
- (e) to seize such books and/or documents and take possession thereof;
- (f) to make a note or an inventory of any such articles or things, including money;
- (g) to convey such books or documents to the office of the Deputy Commissioner or any other authority not below the rank of the Income-tax Officer employed in the execution of the Wealth-tax Act, 1957;

(h) to exercise all other powers and perform all other duties under section 37A of the Wealth-tax Act, 1957, and the rules relating thereto.

You may requisition the services of any police officer or any officer of the Central Government, or of both, to assist you for any of the purposes specified in sub-section (1) of section 37A of the Wealth-tax Act, 1957.

(Seal)

Chief Commissioner or Commissioner