

FORM M-2

[See rule 10(2)(c)]

Warrant of authorisation under sub-section (2) 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 suspect that the books of account or other documents, articles or things (including money) in respect of which _____ [name and designation of authorised officer] _____ has been authorised by the Director General or Director/Chief Commissioner or Commissioner/Deputy Director/Deputy Commissioner _____ to take action under clauses (i) to (vi) of sub-section (1) of section 37A of the Wealth-tax Act, 1957, or is kept in _____ [specify particulars of the building, place, vessel, vehicle or aircraft]

And whereas the building/place/vessel/vehicle/aircraft specified above has/have not been mentioned in the warrant of authorisation under sub-section (1) of section 37A of the Wealth-tax Act, 1957, by the Director General or Director /Chief Commissioner or Commissioner /Deputy Director /Deputy Commissioner ;

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 an 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