

FORM NO. 32

[See rule 42]

Authorisation from Assessing Officer

Folio No.

GOVERNMENT OF INDIA

To
The Assessing Officer,
Foreign Section

1. Full name (in block letters)
2. Name of father (or husband)
3. Passport No./Emergency Certificate No.

(i) The abovementioned applicant has been assessed/is assessable by me up to _____ He/She has :

(a) no liabilities outstanding ;

(b) made satisfactory arrangements for the payment of taxes due/which may become due in respect of the assessments up to date/up to _____ under the Income-tax Act, 1961 (43 of 1961), the Indian Income-tax Act, 1922 (11 of 1922), the Excess Profits Tax Act, 1940 (15 of 1940), the Business Profits Tax Act, 1947 (21 of 1947), the Wealth-tax Act, 1957 (27 of 1957), the Expenditure Tax Act, 1957 (29 of 1957), or the Gift-tax Act, 1958 (18 of 1958). He/She may accordingly be issued a clearance certificate in Form No. 33.

(ii) The abovementioned applicant is assessable in my jurisdiction. He/She intends travelling abroad leaving India by air/sea/land from _____. As he/she intends to return to India, he/she may be given an exemption certificate in Form No. 34.

Valid for presentation to Assessing Officer (Foreign Section) within one month from date of issue.

Place

Date

Assessing Officer

(SEAL)

Designation

Notes :

1. Delete the inappropriate words or paragraphs.
2. Where the person applying for a tax clearance certificate or an exemption certificate is a person domiciled in India or is a person assessed by an Assessing Officer anywhere in India, the application for the certificate has to be accompanied by an authorisation in this form to be obtained from the Assessing Officer who has jurisdiction over the applicant.
3. This authorisation form does not by itself constitute a tax clearance certificate or an exemption certificate.