

**FORM NO. 45C**  
[See rule 112D(1)]

**Warrant of authorisation under subsection (1) of section 132A of the Income tax Act, 1961**

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 Indian Income-tax Act, 1922, or under sub-section (1) of section 131 of the Income-tax Act, 1961, or a notice under sub-section (4) of section 22 of the Indian Income-tax Act, 1922, or under sub-section (1) of section 142 of the Income-tax Act, 1961, was issued by the Deputy Commissioner/the Assistant Commissioner/the Income-tax Officer \_\_\_\_\_ [name of the person] 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, and the said books of account or other documents have been taken into custody by \_\_\_\_\_ [name and designation of the officer or authority]/certain books of account or other documents which will be useful for, or relevant to, proceedings under the Indian Income-tax Act, 1922 or under the Income-tax Act, 1961, have been taken into custody by \_\_\_\_\_ [name and designation of officer or authority]

And Sarvashri/Shri/Shrimati \_\_\_\_\_ [name of the person] to whom a summons under sub-section (1) of section 37 of the Indian Income-tax Act, 1922, or under sub-section (1) of section 131 of the Income-tax Act, 1961, or a notice under sub-section (4) of section 22 of the Indian Income-tax Act, 1922, or under sub-section (1) of section 142 of the Income-tax Act, 1961, has been or might be issued by the Deputy Commissioner/the Assistant Commissioner/the Income-tax Officer, \_\_\_\_\_ will not, or would not, produce or cause to be produced, such books of account or other documents on their return by the said officer/authority

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the assets taken into custody by \_\_\_\_\_ [name and designation of the officer or authority] represent either wholly or partly income or property which has not been or would not have been, disclosed for the purposes of the Indian Income-tax Act, 1922, or the Income-tax Act, 1961, by \_\_\_\_\_ [name of the person] from whose possession or control such assets have been taken into custody by the officer/authority aforesaid ;

This is to authorise 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]-  
to require the said officer or authority to deliver to you the books of account, other documents or assets as aforesaid.

(SEAL)  
Director/

Director General or  
Chief Commissioner or Commissioner of Income-tax