



भारत सरकार/GOVERNMENT OF INDIA

आयकर महानिदेशालय (अन्वेषण)/DIRECTORATE GENERAL OF INCOME TAX (INVESTIGATION)
तमिलनाडु व पुदुचेरी/ TAMILNADU& PUDUCHERRY.

आयकर अन्वेषण शाखा / Income Tax Investigation Wing

नया नं46 (पुराना नं108) महात्मा गाँधी रोड/New No. 46 (Old No.108), Mahatma Gandhi Road,
चेन्नै /Chennai – 600034

फा.सं. DGIT/GENL-PROF.ASSISTANCE/2023-24

दिनांक /Date: 11.12.2023

ADVERTISEMENT

1. Section 132 of the Income Tax Act, 1961 empowers the income tax authorities to carry out search and seizure proceedings. The section provides that during the course of search, the authorized officer may requisition the services of any other person or entity to assist him/her for the purposes of the search and seizure proceedings. The section also provides that the officer may make a reference to a valuation officer for estimating the fair market value of the property and such reference can be made during the course of the search or within a period of 60 days from the date on which the last of the authorisations for search was executed. In order to ensure the smooth conduct of Search and Seizure proceedings by the Authorized Officer and to assist him/ her for any of the actions required to be performed during the course of such proceedings, the Directorate General of Income Tax (Investigation), Tamil Nadu & Puducherry, is looking for various persons or entities providing different services which may be of significance during the search and seizure proceedings.

2. The nature of services as enunciated in Rule 13 of the Income Tax Rules, 1962 for which the applications are called for is as mentioned below:

Nature of Services required and relevant Qualifications: -

(i) a translator;

(ii) a person or entity or registered valuer providing assistance in forensic analysis or data mining of digital data;

(iii) a manager or officer of a banking company or co-operative bank to which the Banking Regulation Act, 1949 (10 of 1949) applies (including any bank or banking institution referred to in section 51 of that Act);

(iv) a valuer of jewellery who is registered as a Bureau of Indian Standards(BIS) licensed jeweller under the BIS Guidelines for Grant, Operation, Renewal and Cancellation of Certificate of registration of Jewellers, 2021;

(v) a valuer of immovable property who must be a graduate in civil engineering, architecture or town planning from a recognized university, or in case of an agricultural land or plantation, a graduate in agricultural science from a recognized university; and must have been in practice as a consulting engineer, valuer of real estate, surveyor, architect or farm valuer;

(vi) a valuer of forests who must be a person possessing specialized knowledge in forestry;

(vii) a valuer of mines and quarries who must be a graduate in mining from a recognised university;

(viii) a valuer of stocks, shares, debentures, securities, shares in partnership firms and business assets including goodwill, who must be a merchant banker;

(ix) a valuer of machinery and plant who must be a graduate in mechanical or electrical engineering from a recognized university;

(x) a valuer of archaeological collections, drawings, paintings, sculptures, or any work of art, who must have specialised knowledge by virtue of his academic qualifications and professional pursuits in the particular line of art;

(xi) a valuer of life interest, reversions and interest in expectancy who must have been in practice as an actuary under the Insurance Act, 1938 (4 of 1938);

(xii) any other person, as is necessary having regard to the local area considerations.

3. The application shall be submitted in **Form 6C**, along with the attested copies of supporting documents, as per Rule 13 of the Income Tax Rules, 1962.

4. The applicants are required to furnish the following details along with the application:

i) Complete details of relevant work experience in the provision of services along with a list of works executed during the last three years.

- ii) Complete details of any work order that was abandoned at any stage, prematurely terminated or resulted in inordinate delay along with reasons for the same. (copies of relevant documents to be enclosed).
- iii) Details of any litigation, current or during the last three years in which the applicant was involved and the disputed amount.
- iv) Disclosure regarding any misconduct for which the applicant has been found guilty of, in professional capacity, with particulars, if any.
- v) Declaration with respect to insolvency/bankruptcy and conviction of any offence with a sentence of term of imprisonment, with particulars, if any.

5. Disqualifications:

The application is liable to be disqualified in the following cases:

- i) Application not submitted in accordance with the procedure and formats prescribed in this document or treated as non-conforming proposal.
- ii) The applicant qualifies the application with his own conditions.
- iii) The application is received in incomplete form.
- iv) The application is received after due date and time.
- v) The applicant has been blacklisted by any Government (Central/State/PSU) department/organization.
- vi) The application is not accompanied by all the requisite documents.
- vii) The information submitted in the application is found to be misrepresented, incorrect or false, accidentally, unwittingly or otherwise, at any time during the processing of the application or subsequent to registration.
- viii) The applicant tries to influence the process by unlawful/corrupt/fraudulent means at any point of time during the registration process.

6. Mode of Submission of Application:

Considering the disruption caused by the cyclone Michaung, the last date has been extended till 05.00 p.m. on 18th December, 2023. The applications enclosing all relevant documents should be sent through post and should reach the following address not later than 05.00 p.m. on 18th December, 2023:

**DIRECTOR GENERAL OF INCOME TAX (Inv.),
TAMILNADU & PUDUCHERRY.
Income Tax Investigation Wing
New No. 46 (Old No.108), Mahatma Gandhi Road, Chennai - 600034**

7. Selected/ Registered Service Provider or Valuer will be informed about registration via email/post.

8. Incomplete applications shall be summarily rejected and no correspondence in this regard will be entertained.

9. In case of any dispute, the Director General of Income Tax (Investigation), Chennai shall be the final authority for resolution of any dispute that may arise in this process.

FORM No. 6C**[See rule 13]**

Application under section 132(2)/132(9D) of the Income tax Act, 1961

PART-A PERSONAL INFORMATION	Name		Status
	PAN		i) Individual
	Aadhar (If applicable)		(ii) HUF
	Address		(iii) Company
	Phone Number		(iv) Firm
	Email Address		(v) Co-operative Society
PART-B DETAILS OF SERVICES PROVIDED	1	Nature of services proposed to be provided...(please see Note 1)	
	2	Details of relevant qualification(s)...(please see Note 1 and attach proof if applicable)	
	3	Details of existing registration with any governmental organisation, if any (Also please attach a copy of the proof with this application)	
	4	Details of Experience.....	
	5	Any other details relevant for registration as a valuer	

Verification

(a) I,, son/daughter/wife ofdo hereby verify that the information furnished above is true and correct to the best of my knowledge and belief.

(b) I further declare that I am furnishing this form in my capacity as[self/ proprietor / partner / designated partner/director/any other designation] of the entity named [strike off if not applicable] and I am authorised to furnish and verify this form.

Date.....

Place.....

(Signature of applicant/ authorised signatory)

Name.....

PAN of authorised signatory (if applicable).....