

FORM NO. 82

[See rule 148]

**Warrant of authorisation under section 247 of the Income-tax Act, 2025 (30 of 2025) and rule 148 of the
Income-tax Rules, 2026**

To

The Addl. Director,

The Addl. Commissioner,

The Joint Director,

The Joint Commissioner,

The Deputy Director,

The Deputy Commissioner,

The Assistant Director,

The Assistant Commissioner,

The Income-tax Officer,

Whereas in consequence of information in my possession, I have reason to believe that –

a summons under section 131(1) of the Income-tax Act, 1961 (43 of 1961) (as it existed prior to its repeal), or under section 246(1) of the Income-tax Act, 2025 (30 of 2025), or a notice under section 142(1) of the Income-tax Act, 1961 (43 of 1961) (as it existed prior to its repeal), or under section 268(1) of the Income-tax Act, 2025 (30 of 2025), 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, any books of account or other documents, or any information in electronic form or on a computer system, 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 or such information as required by such summons or notice;

a summons under section 131(1) of the Income-tax Act, 1961 (43 of 1961) (as it existed prior to its repeal), or under section 246(1) of the Income-tax Act, 2025 (30 of 2025), or a notice under Section 142(1) of the Income-tax Act, 1961 (43 of 1961) (as it existed prior to its repeal), or under section 268(1) of the Income-tax Act, 2025 (30 of 2025), 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, any books of account or other documents, or any information in electronic form or on a computer system, specified in the relevant summons or notice and he will not produce or cause to be produced, such books of account or other documents or such information as required by such summons or notice;

if a summons under section 131(1) of the Income-tax Act, 1961 (43 of 1961) (as it existed prior to its repeal), or under section 246(1) of the Income-tax Act, 2025 (30 of 2025), or a notice under section 142(1) of the Income-tax Act, 1961 (43 of 1961) (as it existed prior to its repeal), or under section 268(1) of the Income-tax Act, 2025 (30 of 2025), is issued to _____ [*name of the person*] to produce, or cause to be produced, any books of account or other documents or any information in electronic form or on a computer system, which will be useful for, or relevant to, proceedings under the Income-tax Act, 1961 (43 of 1961) (as it existed prior to its repeal) or Income-tax Act, 2025 (30 of 2025), he would not produce, or cause to be produced, such books of account or other documents or such information as required by such summons or notice;

Shri/Shrimati/Ms. _____ are/is in possession of any asset or information in relation to any asset and such asset represents either wholly or partly, income or property which has not been, or would not be, disclosed, for the purposes of the Income-tax Act, 1961 (43 of 1961) (as it existed prior to its repeal), or the Income-tax Act, 2025 (30 of 2025), or the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 (22 of 2015), (herein referred to as the undisclosed income or property);

and whereas I have reason to suspect that such assets, books of account, other documents, or such information in electronic form or on a computer system have been kept and are to be found in _____ (specify particulars of the building/place/vessel/ vehicle/aircraft);

this is to authorise and require you _____ [name of the Addl. Director or of Addl. Commissioner or of Joint Director or of Joint Commissioner or Deputy Director or of the Deputy Commissioner or of the Assistant Director or of the Assistant Commissioner or the Income-tax Officer] to –

- (a) enter and search **said** building, place, vessel, vehicle, aircraft;
- (b) require any person, who is found to be in possession or control of any books of account or other documents maintained in the form of electronic record or any information in electronic form or on a computer system, to afford you with such reasonable technical and other assistance (including access code, by whatever name called) as may be necessary to enable you to inspect such books of account or other documents or such information;
- (c) break open the lock of any door, box, locker, safe, almirah, or other receptacle or override the access code to any computer system for exercising the powers conferred by clause (a) above, where the keys thereof are, or the access to such building, place, etc., or the access code to such computer system, as the case may be, is not available;
- (d) search any person who has got out of, or is about to get into, or is in, the building, place, vessel, vehicle or aircraft, if you have reason to suspect that such person has secreted about his person any such books of account, other documents, any information in electronic form, or a computer systems or asset;
- (e) place identification marks on such books of account 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;
- (f) examine such books of account, documents and information stored in electronic form or on a computer system and make, or cause to be made, copies or extracts from such books of account, documents and computer systems;
- (g) make a note or an inventory of any asset, and stock-in-trade of the business, found as a result of such search;
- (h) seize any such books of account, other documents, computer systems or asset (other than stock-in-trade of the business), found as a result of such search and take possession thereof;
- (i) convey such books of account, documents, computer systems, or asset to the office of any income-tax authority not below the rank of Income-tax Officer employed in the execution of the Income-tax Act, 2025 (30 of 2025); and
- (j) exercise all other powers and perform all other functions under section 247 of the Income-tax Act, 2025 (30 of 2025), and the rules relating thereto.

You may requisition the services of any police officer or any officer of the Central Government, or of both or any person or entity, as referred to in Section 247(5) of the Income-tax Act, 2025 (30 of 2025), to assist you for all or any of the purposes specified in Section 247(1) of the Income-tax Act, 2025 (30 of 2025).

Date:.....

Place:.....

(Seal)

(Signature)

Approving Authority