

**FORM NO. 84**  
**[See rule 148]**

**Warrant of authorisation under section 247(3) of the Income-tax Act, 2025 (30 of 2025)**

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 suspect that the books of account, other documents, or information in electronic form or on a computer system, or asset in respect of which \_\_\_\_\_ [*name and designation of authorised officer*] has been authorised by the approving authority \_\_\_\_\_ to take action under sub-section (1)(i) to (viii) of section 247 of the Act are or is kept in \_\_\_\_\_ [*please specify particulars of the building/place/vessel/vehicle/aircraft*];

and whereas the building/place/vessel/vehicle/aircraft specified above has/have not been mentioned in the authorisation under sub-section 247(1) of the Act issued by the approving authority;

this is to authorise and require you \_\_\_\_\_ [*name of the Addl. Director or Addl. Commissioner or Joint Director or Joint Commissioner or Deputy Director or Deputy Commissioner or Assistant Director or 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 Act; and

(j) exercise all other powers and perform all other functions under section 247 of the Act, 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 Act, to assist you for all or any of the purposes specified in Section 247(1) of the Act.

Date:.....

Place:.....

(Seal)

**(Signature)**

**(Approving Authority)**