

7.

**FORM NO. 153**  
[See rule 224]

**Certificate under section 413 or 414.**  
**Notice of demand under rule 225(2) of Income Tax Rules, 2026.**

Office of the TRO \_\_\_\_\_  
Date \_\_\_\_\_

To

(PAN/Aadhaar)

**Part A: Basic Information**

1.	Name	<i>(Refer Note 1)</i>	
2.	Permanent Account Number		
3.	Address	<i>(Refer Note 2)</i>	
4.	Status	<i>(Refer Note 3)</i>	
5.	Contact details		
	Mobile No.	Country Code	Number
	Email ID		

**Part B: Details of Amount in Arrears**

6.	Tax Year		
7.	A.	Income Tax	
		(i)	Regular
		(ii)	Advance
		(iii)	Provisional
		(iv)	Total
	B.	Surcharge	
		(i)	Regular
		(ii)	Advance
		(iii)	Provisional
		(iv)	Total
	C.	Additional tax under section 270	
		(i)	Regular
		(ii)	Advance
		(iii)	Provisional
		(iv)	Total
	D.	Penalty under section	
		(i)	Regular
		(ii)	Advance
		(iii)	Provisional

	(iv)	Total	
E.	Interest under section		
	(i)	Regular	
	(ii)	Advance	
	(iii)	Provisional	
	(iv)	Total	
F.	Fine under section 246		
	(i)	Regular	
	(ii)	Advance	
	(iii)	Provisional	
	(iv)	Total	
G.	Interest under section 411(3) from the day when amount became due		
	(i)	Regular	
	(ii)	Advance	
	(iii)	Provisional	
	(iv)	Total	
H.	Any other sum		
	(i)	Regular	
	(ii)	Advance	
	(iii)	Provisional	
	(iv)	Total	
8.	Aggregate of 7(A)(iv), 7(B)(iv), 7(C)(iv), 7(D)(iv), 7(E)(iv), 7(F)(iv), 7(G)(iv), 7(H)(iv)		
9.	<b>(Repeat row 6 to 8, if required)</b>		
<p>1. *This is to certify that a sum of _____ has become due from you on _____ details of which are given above.</p> <p>Whereas a certificate bearing Document Identification Number _____ dated _____ had been forwarded by the Tax Recovery Officer, _____ [name of the place], for the recovery of sum of _____ details of which are given above and the said Tax Recovery Officer has sent a certified copy of the said certificate to the undersigned under section under section 414, specifying a sum of _____ which is to be recovered from you.</p> <p>2. You are hereby directed to pay the above sum within 15 days of the receipt of this notice failing which the recovery shall be made in accordance with the provisions of section 413 to section 422, and the rule 225 to the said Income Tax Rules 2026.</p> <p>3. In addition to the sums aforesaid, you will also be liable for, -</p> <p>(a) such interest as is payable in accordance with section 411(3) for the period commencing immediately after the issue of this notice;</p> <p>(b) all costs, charges and expenses incurred in respect of the services of this notice and of warrants and other processes and all other proceedings taken for realizing the arrears.</p> <p><b>*Delete whichever is not applicable</b></p> <p>Date:</p> <p>Place:</p>			

(Seal)

\_\_\_\_\_  
(Tax Recovery Officer)

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain (i) Country/Region, (ii) Flat/Door/Building, (iii) Road/Street/Block/Sector, (iv) PIN/ZIP Code, (v) Post Office, (vi) Area/locality, (vii) District, and (viii) State.
3. Fill status as:
  - (i) Individual
  - (ii) Hindu undivided family
  - (iii) Company
  - (iv) Firm
  - (v) Association of persons, whether incorporated or not
  - (vi) Body of individuals, whether incorporated or not
  - (vii) Local Authority
  - (viii) Artificial Juridical Person
  - (ix) Government
  - (x) Trust
  - (xi) Limited Liability Partnership
4. Amount to be filled in ₹ unless otherwise provided.
5. Some of the Information in the form would be pre-filled to the extent possible.