

FORM NO. 86
[See rule 151]

Warrant of authorisation under section 248(1) 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 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 _____ [designation of the authority who issued the summons/notice] 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, 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, **and** the said books of account or other documents or any computer system containing the said information have been taken into custody by _____ [name and designation of the officer or authority]; or

certain 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 under the Income-tax Act, 2025 (30 of 2025), have been taken into custody by

_____ [name and designation of officer or authority] and Shri/Shrimati/Ms. _____ [name of the person] to whom 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 _____ [designation of the authority who issued the summons/notice] on _____ [date] or might be issued, will not, or would not, produce or cause to be produced, such books of account or other documents or information on the return of the such books of account or other documents or computer system containing such information on their return by the said officer/authority; or

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 Income-tax Act, 1961(43 of 1961)(as it existed prior to its repeal), or the Income-tax Act, 2025 (30 of 2025), by _____ [name of the person] from whose possession or control such assets have been taken into custody by the officer/authority aforesaid;

and this is to authorise you _____ [name of the Addl. Director or Addl. Commissioner or Joint Director or 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 require the said officer or authority to deliver to you the assets, books of account, other documents, or computer systems as aforesaid.

Date:.....

Place:.....

(Approving Authority)

(Seal)