

**FORM NO. 62**

[See rule 129(3)]

**Form for making the reference to the Commissioner of Income-tax by the Assessing Officer under section 274(1)**

| <b>Part A: Particulars of the Assessee</b> |  |  |                               |
|--|--|--|-------------------------------|
| <b>1.</b>                                  | Name:  |  | <i>(refer Note 1)</i>         |
| <b>2.</b>                                  | Address:   |  | <i>(refer Note 2)</i>         |
| <b>3.</b>                                  | Permanent Account Number (PAN):  |  |                               |
| <b>4.</b>                                  | E-mail Id:   |  |                               |
| <b>5.</b>                                  | Contact Number:  | Country Code                                 | Number                        |
|  |  |  |                               |
| <b>6.</b>                                  | Document Identification Number:  |  |                               |
| <b>Part B: Other Information</b>           |  |  |                               |
| <b>7.</b>                                  | Status:  |  | <i>(refer Note 3)</i>         |
| <b>8.</b>                                  | Residential Status:  |  | <i>(refer Note 4)</i>         |
| <b>9.</b>                                  | Tax Year(s) in respect of which the proceedings under section 274 are proposed to be invoked:    |  |                               |
|  | (i)  | Tax Years for which proceedings are pending: |                               |
|  | (ii)   | Other tax years proposed to be covered:      |                               |
| <b>10.</b>                                 | The last date for completion of assessment or reassessment proceedings:                          |  |                               |
| <b>11.</b>                                 | Brief reasons for seeking declaration of the arrangement as impermissible avoidance arrangement: |  |                               |
| <b>12.</b>                                 | Other details to be provided as separate enclosure:  |  | <i>(attach as per Note 5)</i> |

Place:

Date:

Signature:

Name of the Assessing Officer:

Designation:

**Notes:**

- The name shall include full name of the assessee.
- The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
- Fill person status as below: —

|       |                        |
|-------|------------------------|
| (I)   | Individual             |
| (II)  | Hindu undivided family |
| (III) | Company                |
| (IV)  | Firm                   |

|        |  |
|--------|--|
| (V)    | Association of Persons or Body of individuals, whether incorporated or not |
| (VI)   | Local authority  |
| (VII)  | Artificial Juridical Person  |
| (VIII) | Government   |
| (IX)   | Trust  |
| (X)    | Limited Liability Partnership  |

4. Fill residential status as below: —

|       |                                      |
|-------|--------------------------------------|
| (I)   | Resident                             |
| (II)  | Non-resident                         |
| (III) | Resident but Not Ordinarily Resident |

5. With respect to Part B (Sl. No. 12), following details shall be provided as annexures, namely: —

| Anne xure | Particulars  |
|-----------|--|
| A-1       | Factual matrix of the arrangement entered into by the assessee including details of other parties.   |
| A-2       | Details of tax benefit (Tax Year-wise) arising under the arrangement: —<br>(i) to the assessee;<br>(ii) to all parties to the arrangement.   |
| A-3       | Brief facts in respect of computation of tax benefit.  |
| A-4       | Whether obtaining the tax benefit is the main purpose of the arrangement or part of the arrangement?   |
| A-5       | Whether notice under rule 129(1) has been served on the assessee, if yes date of service of the notice.  |
| A-6       | Summary of the reply of the assessee in response to the notice.  |
| A-7       | Indicate which of the following conditions is satisfied by the arrangement (along with basis of such conclusion): —<br>(i) creates rights, or obligations, which are not ordinarily created between persons dealing at arm's length;<br>(ii) results, directly or indirectly, in the misuse, or abuse, of the provisions of this Act;<br>(iii) lacks commercial substance or is deemed to lack commercial substance under section 180, in whole or in part; or<br>(iv) is entered into, or carried out, by means, or in manner, which are not ordinarily employed for <i>bona-fide</i> purposes. |
| A-8       | Consequences in relation to tax likely to arise if the arrangement is declared as an impermissible avoidance arrangement.  |

6. This form is to be filed by the Assessing Officer before the Commissioner of Income-tax.

7. Some of the information in the form would be pre-filled to the extent possible.

8. The amount mentioned in this form is to be filled in rupees unless stated otherwise.