

**Form for Obtaining Income - Tax Clearance Certificate under Section 230a, Income - Tax Act, 1961**

Form No. 34A

Application for a certificate under section 230A(l) of the Income-tax Act, 1961

To,

The Assessing Officer,

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Sir,

I, request that a certificate under sub-section (1) of section 230A of the Income-tax Act, 1961, be granted to me. I give below the necessary particulars:

1. Full name and address of applicant (in block letters)
2. Status (whether individual, HUF, etc.)
3. Name of father (or husband)(To be filled in if the applicant is an individual)

i. In case any assessment has been made on the applicant under the Indian Income-tax Act, 1922/Income-tax Act, 1961/Wealth-tax Act, 1957/Expenditure-tax Act, 1957/Gift-tax Act, 1958 name of Income-tax Circle/Ward/District in which such assessment in respect of the latest year was made.

ii. If no assessment has been made as stated above, whether a return has been submitted under any of the said Acts for any year, and if so, the amount of income/wealth/ expenditure/gift returned for each such year and the Circle/Ward/District where such return has been filed.

i. Names and addresses of all firms or associations of persons or bodies of individuals in which applicant is a partner or member and the Income-tax Circle/Ward/ District in which each such firm or association of persons or body of individuals is assessed to tax.

ii. Names and addresses of all private limited companies in which applicant is or has been a director at any time after 1st April, 1962 and the Circle/Ward/District in which each such company is assessed to tax.

6. Particulars of existing tax liability as on the date of the application under-  
CAP/Asst. year Amount Rs.

- a. the Excess Profit Tax Act, 1940
- b. the Business Profits Tax Act, 1947
- c. the Indian Income-tax Act, 1922
- d. the Income-tax Act, 1961
- e. the Wealth-tax Act, 1957
- f. the Expenditure-tax Act, 1957
- g. the Gift-tax Act, 1958

(if there is no existing liability against " applicant on the date of the application under any one of the aforesaid Acts, this should be indicated by writing 'Nil' against the name of the relevant Act).

7.

i. Nature of the document i.e. whether a deed of sale, gift, settlement, lease, etc. proposed to be registered.

ii. Mature of applicant's right, title or interest to or in the property purported to be transferred, assigned, limited or extinguished.

i. In case the transferor is not the beneficial owner of or has no beneficial right or interest in the property proposed to be transferred, the name(s) and addressees) of the beneficial owner/owners.

ii. In case the property is held by the applicant as a trustee, agent, guardian or in any other capacity on behalf of any person or persons, the name(s) and addresses) of such other person/persons.

9. In case where the applicant is a trustee the particulars of all existing tax liabilities. if any, of the beneficiary(ies) of the trust as on the date of application under-

(To be filled in only if the beneficiary(ies) is/are chargeable to tax).

- i. the Excess Profits Tax Act, 1940
- ii. the Business Profits Tax Act, 1947
- iii. the Indian Income-tax Act, 1922
- iv. the income-tax Act, 1961
- v. the Wealth-tax Act, 1957
- vi. the Expenditure-tax Act, 1957
- vi.a the Gift-tax Act, 1958

(Particulars should be given in a separate sheet if there is more than one such beneficiary).

10. Date on which the right, title or interest to or in the property concerned was acquired.

11. Cost of acquisition of the property. If the property was constructed by the applicant, cost of acquisition of the land and the cost of construction.

12. Particulars of the source or sources from which the cost of acquisition or construction was met.

13. If the property or part thereof was acquired under any of the following modes of acquisition, the particular mode of acquisition applicable to the applicant should be indicated.

i. on any distribution of assets on the total or partial partition of a Hindu undivided family,

ii. under a gift or will,

iii.

a. by succession, inheritance or devolution, or

b. on any distribution of assets on the dissolution of a firm, body of individuals or other association of persons, etc., or

c. on any distribution of assets on the liquidation of company, or

d. under a transfer to a revocable or an irrevocable trust, or any other mode not covered by the above,

14. Name and address of the transferee, assignee, etc.

15.

i. Full value of the consideration for which the property or the right, title or interest in the property is purported to be transferred.

ii. If the transfer is to be without consideration, the value for purposes of stamp duty.

16. Particulars of the property, i.e. its nature, extent, location, area, etc.

17. Designation and address of the registering officer to whom the document has been/will be presented for registration.

18. In case the applicant has transferred any other property in the financial year, the following particulars of each such property and details of the transfer deed registered should be furnished:

a. particulars of property i.e. its nature, extent, location and area,

b. name and address of transferee or assignee,

c. consideration stated in the instrument of transfer,

d. date when the transfer deed was registered and designation and address of the registering officer.

I declare that to the best of my knowledge and belief, the information furnished above is correct, complete and is truly stated.

Place Yours faithfully, Date .....

Signature Notes:

1. This application should be signed-

a. in the case of an individual by the individual himself; where the individual is absent from India, by the individual concerned or by some person duly authorised by him in this behalf, and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf,

b. in the case of a Hindu undivided family, by the karta, and where the karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family,

c. in the case of a company or local authority, by the principal officer thereof,

d. in the case of a firm, by any partner thereof, not being a minor,

e. in the case of any other association or body of individuals, by any member of the association or body or the principal officer thereof, and

f. in the case of any other person, by that person or by some person competent to act an his behalf.

1.

2. This application should be submitted in duplicate and should be accompanied by a copy of the document which is to be registered.

To

The Registrar/Sub-Registrar,

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1. The above mentioned applicant has been assessed/is assessable\* by me upto .....

2. He/She/ it\* has

• no liabilities outstanding.

• made satisfactory provision for payment of taxes due under the Income-tax Act, 1961, Indian Income tax Act, 1922, Excess Profits Tax Act, 1940, Business Profits Tax Act, 1947, Wealth-tax Act, 1957, Expenditure-tax Act, 1957 and Gift-tax Act 1958.

1.

2.

3. The registration of the document mentioned against item No. 7(i) of the application will not prejudicially affect the recovery of any of the taxes due under the Income-tax Act, 1961, Indian Income-tax Act, 1922, Excess Profits Tax Act, 1940, Business Profits Tax Act, 1947, Wealth-tax Act, 1957, Expenditure-tax Act, 1957 and Gift-tax Act, 1958.

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Signature

Designation: Assessing Officer

Ward/District/Circle

\*Delete the inappropriate words or paragraphs.