

**FORM NO. 62**

**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>		
1.	Name:	<i>(refer Note 1)</i>
2.	Address:	<i>(refer Note 2)</i>
3.	Permanent Account Number (PAN):	
4.	E-mail Id:	
5.	Contact Number:	<div style="display: flex; align-items: center; justify-content: space-between;"> <span>Country Code</span> <span>Number</span> </div>
6.	Document Identification Number:	
<b>Part B: Other Information</b>		
7.	Status:	<i>(refer Note 3)</i>
8.	Residential Status:	<i>(refer Note 4)</i>
9.	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:	
10.	The last date for completion of assessment or reassessment proceedings:	
11.	Brief reasons for seeking declaration of the arrangement as impermissible avoidance arrangement:	
12.	Other details to be provided as separate enclosure:	<i>(attach as per Note 5)</i>

Place:

Signature:

Date:

Name of the Assessing Officer:

Designation:

**Notes:**

1. The name shall include full name of the assessee.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country and pin code.
3. 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:

Annexure	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: — (i) to the assessee; (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): — (i) creates rights, or obligations, which are not ordinarily created between persons dealing at arm's length; (ii) results, directly or indirectly, in the misuse, or abuse, of the provisions of this Act; (iii) lacks commercial substance or is deemed to lack commercial substance under section 180, in whole or in part; or (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.