

FORM H

[See rule 7]

Form of reference application under sub-section (1) of section 27 of the Wealth-tax Act, 1957

BEFORE THE INCOME-TAX APPELLATE TRIBUNAL

The _____ day of _____

IN THE MATTER OF ASSESSMENT OF WEALTH OF _____
FOR THE ASSESSMENT YEAR _____

R.A.(W.T) No _____ of _____

[To be filled in by office]

Versus

(Appellant)

(Respondent)

State from which the application is filed _____
Name and number of the appeal which _____
gives rise to the reference _____

The applicant states as follows :-

1. That the appeal noted above was decided by the Appellate Tribunal _____ on _____.
2. That the notice of the order under sub-section (5) of section 24 of the Wealth-tax Act, 1957 was served on the applicant on _____.
3. That the facts which are admitted and/or found by the Appellate Tribunal and which are necessary for drawing up a statement of the case, are stated in the enclosure for ready reference.
4. That the following questions of law arise out of the order of the Appellate Tribunal:-

5. That the applicant, therefore, requires under sub-section (1) of section 27 of the Wealth-tax Act, 1957, that a statement of the case be drawn up and the questions of law numbered _____ out of the questions of law referred to in paragraph 4 above be referred to the High Court.
6. That the date on which the return of net wealth for the assessment year in connection with which the reference application is being made was filed is _____ and the date on which the assessee was served with a notice calling upon him to file the return of net wealth for that assessment year is _____.
7. That the documents or copies thereof, as specified below (the translation in English of the documents, where necessary, is annexed) be forwarded to the High Court with the statement of the case.

Signed _____
(Authorised representative, if any)

Signed _____
(Applicant)

Dated _____
Address _____

Notes:

1. The application must be made within sixty days of the date upon which the applicant is served with the order of the appellate tribunal which gives rise to the reference.
2. The application must be accompanied by a fee specified below:-
 - (a) in a case where the assessment proceedings were initiated before the 1st day of April 1971, Rs. 100;
 - (b) in a case where the assessment proceedings were initiated after the 31st day of March, 1971, but before the 1st day of June, 1981, Rs. 125;
 - (c) in any other case, Rs. 200.

For the purpose of this note, the assessment proceedings shall be deemed to have been initiated on either of the

dates referred to in paragraph 6, whichever is earlier, except where the applicant is the Chief Commissioner or Commissioner. It is suggested that the fee should be credited in a branch of the authorised bank or a branch of the State Bank of India or a branch of the Reserve Bank of India, after obtaining a challan from the Assessing Officer. The Tribunal will not accept cheques, drafts, hundies, or other negotiable instruments.