

**APPENDIX**

**FORM 1**  
[See rule 5]  
**Notice of demand**

To

.....  
.....  
.....

Status.....  
PAN.....

1. This is to give you notice that for the assessment year ..... a sum of Rs. ...., details of which are given on the reverse, has been determined to be payable by you.
2. The amount should be paid to the Manager, authorised Bank or State Bank of India or Reserve Bank of India at ..... within ..... days of the service of this notice. The previous approval of the Additional/ Joint Commissioner has been obtained for allowing a period of less than 30 days for the payment of the above sum.
3. If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with sections 30 to 39 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015.
4. If you intend to appeal against the assessment or penalty, you may present an appeal under section 15 of the Act, to the Commissioner (Appeals)..... within thirty days of the receipt of this notice, in Form 2 as prescribed in rule 6, duly stamped and verified as laid down in that form.
5. The amount has become due as a result of the order of the Commissioner (Appeals) under section 15 of the Act. If you intend to appeal against the aforesaid order, you may present an appeal under section 18 of the Act to the Appellate Tribunal .....within sixty days of the receipt of that order, in Form 3, as prescribed in rule 7, duly stamped and verified as laid down in that form.

Place .....  
Date.....

.....  
Assessing Officer  
.....  
Address

**Notes:**

1. Delete inappropriate paragraphs and words.
2. If you wish to pay the amount by cheque, the cheque shall be drawn in favour of the Manager, authorised Bank or State Bank of India or Reserve Bank of India.

**FORM 2**  
[See rule 6(1)]

**Appeal to the Commissioner (Appeals)**  
**Designation of the Commissioner (Appeals)**

\*No.....of 20.....

1. Name and address of the appellant
2. Permanent Account Number
3. Assessment year in connection with which the appeal is preferred
4. Assessing Officer passing the order appealed against
5. Section and sub-section of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, under which the Assessing Officer passed the order appealed against and the date of such order
6. Where the appeal relates to any assessment or penalty, the date of service of the relevant notice of demand
7. In any other case, the date of service of the intimation of the order appealed against
8. Section and sub-section of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, under which the appeal is preferred
9. Relief claimed in appeal
10. Amount of tax alongwith penalty and interest thereon, arising out of the order in which appeal is preferred, that is not objected to by the appellant in appeal
11. Whether the undisputed amount referred to in item 10 has been paid (if yes, give details of date of payment, challan number and amount paid)
12. \*\*Where an appeal in relation to any other assessment year is pending in the case of the appellant with any Commissioner (Appeals), give the details as to the -
  - (a) Commissioner (Appeals), with whom the appeal is pending;
  - (b) assessment year in connection with which the appeal has been preferred;
  - (c) Assessing Officer passing the order appealed against;
  - (d) Section and sub-section of the Act, under which the Assessing Officer passed the order appealed against and the date of such order
13. Address to which notices may be sent to the appellant

.....  
Signed  
(Appellant)

STATEMENT OF FACTS  
GROUNDS OF APPEAL

.....  
Signed  
(Appellant)

**Form of Verification**

I, ....., the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today the ..... day of .....

Place .....

.....  
Signature

**Notes:**

1. The form of appeal, grounds of appeal and the form of verification appended thereto shall be signed by a person in accordance with the provisions of rule 6(2).
2. The memorandum of appeal, statement of facts and the grounds of appeal shall be in duplicate accompanied by a copy of the order appealed against and the notice of demand in original, if any.

3. Delete the inappropriate words.
4. \*These particulars will be filled in in the office of the Commissioner (Appeals).
5. If the space provided herein is insufficient, separate enclosures may be used for the purpose.
6. \*\*If appeals are pending in relation to more than one assessment year, separate particulars in respect of each assessment year may be given.
7. The memorandum of appeal shall be accompanied by a fee of ten thousand rupees.
8. 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.

**FORM 3**

[See rule 7(1)]

Form of appeal to the Appellate Tribunal

In the Appellate Tribunal .....

\*Appeal No.....of 20.....

.....

APPELLANT

versus

.....

RESPONDENT

1. The State in which the assessment was made

2. Permanent Account Number of the assessee

(Appellant/Respondent)

3. Section under which the order appealed against was passed

4. Assessment year in connection with which the appeal is preferred

5. Total undisclosed foreign income and asset assessed by the Assessing Officer for the assessment year referred to in item 4

6. The Assessing Officer passing the original order

7. Section of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 under which the Assessing Officer passed the order

8. The Commissioner (Appeals) passing the order under section 12/15/45

9. Date of communication of the order appealed against

10. Address to which notices may be sent to the appellant

11. Address to which notices may be sent to the respondent

12. Relief claimed in appeal

**GROUND OFS OF APPEAL**

1.

2.

3.

4.

etc.

.....

Signed

(Authorised representative, if any)

.....

Signed

(Appellant)

**Verification**

I, ....., the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today the ..... day of .....

Place .....

.....

Signed

**Notes:**

1. The memorandum of appeal shall be in triplicate accompanied by two copies (at least one of which should be a certified copy) of the order appealed against, two copies of the relevant order of the Assessing Officer, two copies of the grounds of appeal before the first appellate authority, two copies of the statement of facts, if any, filed before the said appellate authority.
2. The memorandum of appeal by an assessee under sub-section (1) of section 18 of the shall be accompanied by a fee of twenty five thousand rupees.
3. The fee shall 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 and the triplicate challan shall be sent to the Appellate Tribunal with a memorandum of appeal. The Appellate Tribunal shall not accept cheques, drafts, hundies or other negotiable instruments.

4. The memorandum of appeal shall be written in English or, if the appeal is filed in a Bench located in any such State as is for the time being notified by the President of the Appellate Tribunal for the purposes of rule 5A of the Income-tax (Appellate Tribunal) Rules, 1963, then, at the option of the appellant, in Hindi, and shall set forth, concisely and under distinct heads, the grounds of appeal without any argument or narrative and such grounds shall be numbered consecutively.
5. \*The number and year of appeal will be filled in the office of the Appellate Tribunal.
6. Delete the inapplicable columns. If the space provided is found insufficient, separate enclosures may be used for the purpose.

**FORM 4**  
[See rule 7(2)]

**Form of memorandum of cross-objections to the Appellate Tribunal**  
IN THE APPELLATE TRIBUNAL .....

\*Cross-objection No. .... of .....

\*\*In Appeal No. ....of..... - .....

..... *Versus* .....

APPELLANT RESPONDENT

- |    |  |
|----|--|
| 1. | **Appeal No. allotted by the Tribunal to which memorandum of cross-objections relates    |
| 2. | The State in which the assessment was made   |
| 3. | Section under which the order appealed against was passed                                |
| 4. | Assessment year in connection with which the memorandum of cross-objections is preferred |
| 5. | Date of receipt of notice of appeal filed by the appellant to the Tribunal               |
| 6. | Address to which notices may be sent to the respondent (cross-objector)                  |
| 7. | Address to which notices may be sent to the appellant                                    |
| 8. | †Relief claimed in the memorandum of cross-objections                                    |

†GROUNDS OF CROSS-OBJECTIONS

- 1.
- 2.
- 3.
4. etc.

.....  
Signed  
(Authorised representative, if any)

.....  
Signed  
(Respondent)

**Verification**

I ....., the respondent, do hereby declare that what is stated above is true to the best of my information and belief.

Verified today the ..... day of .....

.....  
Signed

**Notes :**

1. The memorandum of cross-objections must be in triplicate.
2. The memorandum of cross-objections should be written in English or, if the memorandum is filed in a Bench located in any such State as is for the time being notified by the President of the Appellate Tribunal for the purposes of rule 5A of the Income-tax (Appellate Tribunal) Rules, 1963, then, at the option of the respondent, in Hindi, and should set forth, concisely and under distinct heads, the cross-objections without any argument or narrative and such objections should be numbered consecutively.
3. \*The number and year of memorandum of cross-objections will be filled in in the office of the Appellate Tribunal.
4. \*\*The number and year of appeal as allotted by the office of the Tribunal and appearing in the notice of appeal received by the respondent is to be filled in here by the respondent.
5. †If the space provided is found insufficient, separate enclosures may be used for the purpose.

**Form 5**  
[See rule 8]

**Certificate under section 31 or 33 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015**

Office of the TRO.....

Dated the.....

To

.....(PAN)

.....

1. \* This is to certify that a sum of Rs. ....has become due from you on..... in the status of ....., details of which are given on the reverse.

Whereas a certificate bearing Serial Number..... dated..... had been forwarded by the Tax Recovery Officer, ....., for the recovery of the sum of Rs.....

[name of the place]

details of which are given on the reverse and the said Tax Recovery Officer has sent a certified copy of the said certificate to the undersigned under section 33(2) of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 specifying a sum of Rs..... which is to be recovered from you.

2. You are hereby directed to pay the above sum within 15 days of the receipt of this notice failing which the recovery shall be made in accordance with the provisions of section 31 to section 39 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 and the Second Schedule to the Income-tax Act, 1961 and the rules made thereunder.

3. In addition to the sums aforesaid, you will also be liable for all costs, charges and expenses incurred in respect of the services of this notice and of warrants and other processes and all other proceedings taken for realising the arrears.

SEAL

.....  
Tax Recovery Officer

\*Score out whichever paragraph is not applicable.

DETAILS OF AMOUNT IN ARREARS

|                                 | <i>Amout (Rs.)</i> | <i>Asst. year</i> |
|---------------------------------|--------------------|-------------------|
| 1. Tax                          |                    |                   |
| 2. Penalty u/s.....             |                    |                   |
| 3. Interest u/s.....            |                    |                   |
| 4. Any other sum (give details) |                    |                   |
| 5. Total                        |                    |                   |



**Form 6**

*Tax compliance for undisclosed foreign asset*

[See rule 9(1)]

***Form of declaration of undisclosed asset located outside India under section 59 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015***

To,

The Principal Commissioner/Commissioner

.....

Sir/ Madam,

I hereby make a declaration under section 59 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015. I give below the necessary particulars:-

1. Name of the declarant .....
2. Address: Office.....  
.....  
E-mail.....Telephone No.....  
Residence.....  
.....  
E-mail.....Telephone No.....
3. Permanent Account Number (PAN) .....  
(In case PAN is not held, please apply for PAN and quote here)
4. Original/Revised declaration .....  
(If Revised provide date of filing original declaration)
5. Status of the declarant  
(a) State whether individual, HUF, firm, company etc. ....  
(b) State whether Resident/Non-Resident/Not ordinarily resident .....
6. Whether any Income-tax return has been filed? Yes/No. If Yes provide the following details  
(a) Asst. Year for which last return filed .....
- (b) Assessing Officer before whom filed, if above return filed in paper form .....
7. Statement of undisclosed asset located outside India (as per annexure)
8. Total amount of declaration of undisclosed asset located outside India Rs.....
9. Tax payable thereon (@ 30% of item 8) Rs.....
10. Penalty payable thereon (@ 30% of item 8) Rs.....

11. Tax paid, if any, on or before the date of declaration  
(Attach proof of payment and provide details below)

Rs.....

| Sl  | BSR Code of Bank | Date of Deposit (DD/MM/YYYY) | Serial Number of Challan | Amount (Rs) |
|-----|------------------|------------------------------|--------------------------|-------------|
| (1) | (2)              | (3)                          | (4)                      | (5)         |
| i   |                  |                              |                          |             |
| ii  |                  |                              |                          |             |

12. Balance tax payable.....

**VERIFICATION**

I.....son/ daughter/ wife of Shri.....  
(Full name in block letters) (name of father/ husband)

solemnly declare that-

- (a) the information given in this declaration is correct and complete to the best of my knowledge and belief;
- (b) my own undisclosed foreign asset and also any undisclosed foreign asset of other persons in respect of which I am chargeable to tax and income accruing or arising from assets held by me through any other person, for which I had failed to furnish a return under section 139 of the Income-tax Act, 1961/which I had failed to disclose in a return of income furnished by me before the commencement of the Act/which has otherwise escaped assessment, has been disclosed in this declaration;
- (c) the provisions of section 71(a) in respect of Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974 are not applicable to me;
- (d) the provision of section 71(b) in respect of Indian penal Code, the Narcotic Drugs and Psychotropic Substances Act, 1985, the Unlawful Activities (Prevention) Act, 1967, the Prevention of Corruption Act, 1988 are not applicable to me;
- (e) the undersigned has not been notified under section 3 of the Special Court (Trial of Offences Relating to Transactions in Securities) Act, 1992;
- (f) the asset declared has not been acquired from income chargeable to tax under the Income-tax Act for any previous year relevant to assessment year,-
  - (i) where a notice under section 142 or sub-section (2) of section 143 or section 148 or section 153A or section 153C of the Income-tax Act has been received in respect of such assessment year and the proceeding is pending before the Assessing Officer;
  - (ii) where a search has been conducted under section 132 or requisition has been made under section 132A or a survey has been carried out under section 133A of the Income-tax Act in a previous year and a notice under subsection (2) of section 143 of the said Act for the assessment year relevant to such previous year or a notice under section 153A or under section 153C of the said Act for an assessment year relevant to any previous year prior to such previous year has not been received and the time for issuance of such notice has not expired.

I further declare that I am making this declaration in my capacity as.....  
(designation)

and that I am competent to make this declaration and verify it.

.....  
(Signature)

Place.....

Date.....

\* Score out whichever is not applicable.

**Statement of undisclosed assets located outside India**

Description of assets declared (Use separate sheet in case of multiple assets in the same category)

1. Bank account

- (a) Name and address of Bank \_\_\_\_\_
- (b) Country of location \_\_\_\_\_
- (c) Account holder name(s) \_\_\_\_\_
- (d) Account Number \_\_\_\_\_
- (e) Account opening date \_\_\_\_\_
- (f) Sum of all credits in the account \_\_\_\_\_
- (g) Fair market Value as per Rule 3 \_\_\_\_\_
- (Provide separate computation if different from (f))

2. Immovable property (attach valuation report)

- (a) Nature of property (land/building/flat etc.) \_\_\_\_\_
- (b) Address of the property \_\_\_\_\_
- (c) Country of location \_\_\_\_\_
- (d) Name(s) under which held \_\_\_\_\_
- (e) Date of acquisition \_\_\_\_\_
- (f) Total acquisition cost \_\_\_\_\_
- (g) Value as estimated by the valuer on valuation date \_\_\_\_\_
- (h) Fair Market value as per Rule 3 \_\_\_\_\_
- (Provide separate computation if different from (f) or (g))

3. Jewellery (attach valuation report)

- (a) Gold
- (I) Purity \_\_\_\_\_, Weight \_\_\_\_\_, Value \_\_\_\_\_
- (II) Purity \_\_\_\_\_, Weight \_\_\_\_\_, Value \_\_\_\_\_
- (b) Diamond (1 carat or more)
- (I) Carat \_\_\_\_\_, Cut \_\_\_\_\_, Colour \_\_\_\_\_, Clarity \_\_\_\_\_, Value \_\_\_\_\_
- (II) Carat \_\_\_\_\_, Cut \_\_\_\_\_, Colour \_\_\_\_\_, Clarity \_\_\_\_\_, Value \_\_\_\_\_
- (c) Diamond (less than 1 carat) and other precious stones Value \_\_\_\_\_
- (d) Other precious metals Value \_\_\_\_\_

4. Artistic work (attach valuation report)

- (a) Nature of artistic work \_\_\_\_\_
- (b) Country of location \_\_\_\_\_
- (c) Name(s) under which held \_\_\_\_\_
- (d) Date of acquisition \_\_\_\_\_
- (e) Cost of acquisition \_\_\_\_\_

- (f) Value of artistic work as estimated by the valuer \_\_\_\_\_
  - (g) Fair Market value as per Rule 3 \_\_\_\_\_
- (Provide separate computation if different from (e) or (f))

5. Shares and securities

(a) Quoted shares and securities [Rule 3(1)(c)(I)]

- (i) Description of security/share
    - (A) Name of issuer \_\_\_\_\_
    - (B) Number of securities/shares \_\_\_\_\_
    - (C) Type of security/share \_\_\_\_\_
  - (ii) Established securities market where quoted \_\_\_\_\_
  - (iii) Country where securities market located \_\_\_\_\_
  - (iv) Name(s) under which held \_\_\_\_\_
  - (v) Cost of acquisition \_\_\_\_\_
  - (vi) Date(s) of acquisition \_\_\_\_\_
  - (vii) Value as determined under Rule 3(1)(c)(I) \_\_\_\_\_
  - (viii) Date of valuation \_\_\_\_\_
  - (ix) Fair Market value as per Rule 3 \_\_\_\_\_
- (Provide separate computation if different from (v) or (vii))

(b) Unquoted equity share [Rule 3(1)(c)(II)] (attach valuation report)

- (i) Description of share
    - (A) Name of issuer \_\_\_\_\_
    - (B) Number of shares \_\_\_\_\_
    - (C) Type of share \_\_\_\_\_
  - (ii) Country of location \_\_\_\_\_
  - (iii) Name(s) under which held \_\_\_\_\_
  - (iv) Cost of acquisition \_\_\_\_\_
  - (v) Date(s) of acquisition \_\_\_\_\_
  - (vi) Value as determined under Rule 3(1)(c)(II) \_\_\_\_\_
  - (vii) Date of valuation \_\_\_\_\_
  - (viii) Fair Market value as per Rule 3 \_\_\_\_\_
- (Provide separate computation if different from (iv) or (vi))

(c) Unquoted shares and securities other than equity shares in a company [Rule 3(1)(c)(III)] (attach valuation report)

- (i) Description of share/security
  - (A) Name of issuer \_\_\_\_\_
  - (B) Number of securities/shares \_\_\_\_\_
  - (C) Type of security/share \_\_\_\_\_
- (ii) Country of location \_\_\_\_\_
- (iii) Name(s) under which held \_\_\_\_\_

- (iv) Cost of acquisition \_\_\_\_\_
- (v) Date(s) of acquisition \_\_\_\_\_
- (vi) Value as determined under Rule 3(1)(c)(III) \_\_\_\_\_
- (vii) Date of valuation \_\_\_\_\_
- (viii) Fair Market value as per Rule 3 \_\_\_\_\_  
(Provide separate computation if different from (iv) or (vi))

(6) Any other asset

- (a) Description of asset \_\_\_\_\_
- (b) Country of location \_\_\_\_\_
- (c) Name(s) under which held \_\_\_\_\_
- (d) Value as determined under Rule 3(1) \_\_\_\_\_
- (e) Date of valuation \_\_\_\_\_
- (f) Fair Market value as per Rule 3 \_\_\_\_\_  
(Provide separate computation if different from (d))

(7) Total fair market value of all the assets declared \_\_\_\_\_

(8) Deduction as per section 5 of the Act \_\_\_\_\_  
(where part of asset acquired from income already assessed under the Income-tax Act) (to be provided in respect of each asset separately)

(9) Deduction on account of investment made in the asset during the previous year relevant to the assessment year for which a notice u/s 142/143(2)/148/153A/153C of the I.T. Act is issued \_\_\_\_\_

(10) Total fair market value of all the undisclosed assets declared (7-8-9) \_\_\_\_\_  
(to be taken to item 8 of the form)

.....  
(Signature)

.....  
(Name)

Place.....

Date.....

NOTES:

1. If the total amount of tax payable is not paid before 31<sup>st</sup> December 2015, the declaration will be treated as void and shall be deemed never to have been made.
2. If the declaration is made by misrepresentation or suppression of facts it shall be void and shall be deemed never to have been made.

**Form 7**

*Tax compliance for undisclosed foreign asset*

[See rule 9(2)]

**Acknowledgement of declaration of undisclosed foreign asset under Chapter VI of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015**

Office of the Principal Commissioner/Commissioner of Income-tax,

.....  
.....

This is to acknowledge that a declaration under section 59 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 has been accepted in respect of the following:

- 1) Name and address of the declarant: .....
- 2) Son/Daughter/Wife of .....
- 3) PAN .....
- 4) Receipt No. and date of filing the Declaration: .....
- 5) Details of Declaration [As per Annexure to Form 6 (to be countersigned by the Principal Commissioner or Commissioner)]  
Total fair market value of all the assets declared and accepted Rs. ....
- 6) Tax payable on the assets declared & accepted Rs. ....
- 7) Penalty payable on the assets declared & accepted Rs. ....
- 8) Total Amount payable (6) + (7) Rs. ....
- 9) Details of tax paid

| Sl  | BSR Code of Bank | Date of Deposit (DD/MM/YYYY) | Serial Number of Challan | Amount (Rs) |
|-----|------------------|------------------------------|--------------------------|-------------|
| (1) | (2)              | (3)                          | (4)                      | (5)         |
| i   |                  |                              |                          |             |
| ii  |                  |                              |                          |             |

Date: .....

.....  
(Principal Commissioner/Commissioner of Income-tax)

**NOTE:**

No acknowledgement will be issued unless the total amount of tax and penalty payable has been paid.

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[Notification No. 58/2015 /F. No. 133/33/2015-TPL]



(Gaurav Kanaujia)  
Director to the Government of India