



ABSTRACT

Commercial Taxes Department - Rewards to Private Informants and Government Servants under all the Acts governed by Commercial Taxes Department – Enhancement of quantum of reward to Informants and revised guidelines – Orders – Issued.

COMMERCIAL TAXES AND REGISTRATION (F1) DEPARTMENT

G.O (Ms.) No.25

Dated: 09.02.2016
Thiruvalluvar Aandu 2047
Manmatha, Thai, 26
Read:

1. G.O Ms.No.1328, Commercial Taxes and Religious Endowments Department, dated 27.08.79.
2. G.O Ms.No.284, Commercial Taxes and Religious Endowments Department, dated 30.05.1991.
3. G.O Ms.No.53, Commercial Taxes Department, dated 09.03.1999.
4. From the Principal Secretary/Commissioner of Commercial Taxes Letter No.Q2/5009/2014, dated 08.08.2014.

ORDER:

The Government in their order first read above prescribed certain guidelines for implementation of the scheme of rewards to private informants on tax evasion by dealers under the Tamil Nadu Entertainment Tax Act, 1939, Central Sales Tax Act, 1956, Tamil Nadu General Sales Tax Act 1959, Tamil Nadu Local Authorities Finance Act, 1962, Tamil Nadu Sale of Motor Spirit Taxation Act and Tamil Nadu Betting Tax Act.

2. In the Government Order second read above, the Government have revised the scheme for sanction of cash awards to informants and enhanced the amount of final reward at 10% of the taxes realized subject to a ceiling of Rs.25,000/- and also sanctioned the grant of an interim award at 5% of the taxes that could be realized, subject to maximum of Rs.5000/- and it was ordered that these rewards would also apply in the case of information given in respect of irrecoverable arrears.

3. In the Government Order third read above, the Government have extended the scheme of rewards for sanction of incentives to persons who give information on evasion of tax under the Tamil Nadu Tax on Luxuries in Hotels and Lodging Houses Act, 1981.

4. During the year 2014-2015, it was announced by the Honourble Minister for Commercial Taxes and Registration that the reward amount fixed at 10% of the taxes realized subject to a ceiling of Rs.25,000/- would be enhanced to Rs.1,00,000/- and revised guidelines would be issued for this purpose.

5. In the letter fourth read above, the Principal Secretary / Commissioner of Commercial Taxes has sent the proposal to Government for the enhancement of the quantum of reward and revision of reward scheme to informants. He has stated that the reward scheme was approved when Tamil Nadu General Sales Tax Act, 1959 was in force. Tamil Nadu Value Added Tax Act, 2006, has replaced Tamil Nadu General Sales Tax Act, 1959. The quantum of reward fixed in the year 1991 is not commensurate with the present value of money and hence the reward scheme does not appear to be attractive to the informants. The Central Excise, Customs and Service Tax Departments of Government of India have increased their quantum of reward to informers considerably. In their reward scheme, the reward for private informants and Government Servants are dealt separately, which makes the scheme appealing to both.

6. The Principal Secretary / Commissioner of Commercial Taxes has also stated that the enhancement of the quantum of reward and revision of the reward scheme becomes necessary to make the cash reward scheme attractive for informants as well as Government servants, so that useful information relating to tax evasion and realization of tax arrears can be received from them and good performance incentivized. Offer of cash incentive to Government servants who provide information relating to tax evasion is likely to improve their efficiency. Similarly, private informants will also be willing to share information relating to tax evasion and arrears not realizable, with department if they are suitably rewarded. These factors will act as a deterrent against tax evading dealers and thereby, the tax compliance is expected to improve.

7. The Government after careful examination of the proposal of the Principal Secretary / Commissioner of Commercial Taxes have decided to revise the existing scheme of reward to informants and to enhance the quantum of rewards to informants under all the Acts governed by the Commercial Taxes Department as indicated below and order accordingly:-

Private Informants	Government Servants
<p>(i) Informants other than Government servants will be eligible for reward upto 10% of the amount recovered for giving information leading to recovery of irrecoverable taxes, subject to a ceiling of Rs.1 lakh.</p> <p>(ii) The amount of interim reward shall not exceed five percent of the extra tax due or Rs.10,000/- (Rupees ten thousand only) whichever is less.</p> <p>(iii) However, in exceptional cases, reward upto Rs.4 lakhs may be sanctioned to an individual or group of informants with approval of Government on the recommendation of the Commissioner of Commercial Taxes.</p>	<p>(i) Reward to an individual official shall be sanctioned to a sum not exceeding Rs.1,00,000/- (Rupees one lakh).</p> <p>(ii) However, in exceptional cases, reward upto Rs.4,00,000/- (Rupees four lakhs) can be sanctioned to an individual officer or group, with approval of the Government, on the recommendation of the Commissioner of Commercial Taxes.</p> <p>(iii) Government servants will be eligible for sanction/payment of total reward not exceeding Rs.10,00,000/- (Rupees ten lakhs) during their entire career.</p>

8. The Government further approve the revised guidelines for sanction of cash awards to informants as suggested by the Principal Secretary / Commissioner of Commercial Taxes as appended to this order. These revised guidelines will come into force with immediate effect and shall apply to the cases with effect from First July 2014.


9. This order issues with the concurrence of the Finance Department vide its U.O.No.67802/Finance(Revenue)/2014, dated 29.12.2014.

(BY ORDER OF THE GOVERNOR)

MD.NASIMUDDIN
PRINCIPAL SECRETARY TO GOVERNMENT (FAC)

To
 The Principal Secretary/Commissioner of Commercial Taxes, Chennai-5 (w.e)
 All Joint Commissioners (Commercial Taxes)(Territorial / Enforcement) (w.e)
 (Through Principal Secretary /Commissioner of Commercial Taxes)
 The Chairman, Sales Tax Appellate Tribunal, Chennai-600104 (w.e)
 The Accountant General, Chennai-18.
 The Pay and Accounts Officer / Treasury Officer concerned (w.e)
 (Through Principal Secretary /Commissioner of Commercial Taxes)
 Copy to:
 The Finance (Revenue) Department, Chennai-9 (w.e)
 Stock file/Spare copy

//Forwarded by Order//


 SECTION OFFICER
 4/12/14

1/8

APPENDIX

REVISED GUIDELINES FOR GRANT OF REWARDS TO INFORMANTS

In supersession of the existing rules on the subject, the following guidelines are hereby laid down for regulating the grant of rewards to informants in the Tamil Nadu Entertainment Tax Act, 1939, Central Sales Tax Act, 1956, Tamil Nadu Local Authorities Finance Act, 1962, Tamil Nadu Tax on Luxuries in Hotels and Lodging Houses Act, 1981, Tamil Nadu Value Added Tax Act 2006, Tamil Nadu Sale of Motor Spirit Taxation Act and Tamil Nadu Betting Tax Act, who furnish specific information, documents or other evidence obtained by them on the basis of information which is not already within the knowledge of the Department and given in writing. Informants would be liable for blacklisting, if the information is found to be false, fabricated or malicious. Where information, documents or other evidence furnished by them has resulted or likely to result in the assessment and collection of taxes or reversal of ITC under the tax enactments administered by the Commercial Taxes Department, informants would be eligible for rewards. Officers/Staff of the Department who have worked beyond the normal call of duty in recovering such taxes/ITC would also be eligible for reward as detailed in the guidelines herein.

1.1 SHORT TITLE: These guidelines shall be called, the "Guidelines for Grant of Rewards to informants, 2014".

1.2 COMMENCEMENT AND APPLICATION: Subject to the provisions of paragraph 2 & 4, these guidelines will regulate the grant and payment of rewards to informants in cases where information is received on or after the First July 2014.

2.1 AUTHORITY COMPETENT TO GRANT REWARDS:

The authority competent to grant rewards will be a Committee headed by Commissioner of Commercial Taxes with Joint Commissioner (Admn), Additional Commissioner (SMR) and Joint Commissioner, Enforcement I as members. The Joint Commissioner (Admn) will be the Convenor of the Committee and will be responsible for implementation of the scheme.

2.2 APPLICABILITY OF CERTAIN PROCEDURES TO THE CASES COVERED BY EARLIER GUIDELINES FOR REWARD:

With effect from 09.02.2016, the procedure mentioned in paragraph 2.1 shall apply to cases of rewards where information furnished after 1.7.2014.

3.1 INFORMATION FOR THE PURPOSE OF THE GUIDELINES (SEE ALSO PARA 3.2)

A person will be considered to be an informant eligible for rewards is in accordance with these guidelines, if he furnishes specific information, documents or other evidence leading to:

- (a) Detection of undisclosed taxable turnover in the case of existing dealers for past periods (in cases where the returns have not yet fallen due on the date of furnishing of the information, the informant will be entitled to a reward only if the facts and circumstances of the case show that such turnover

would not have been disclosed by the dealers or the accountable persons concerned but for the furnishing of the information by the informant).

- (b) Detection of undisclosed taxable turnover in the case of dealers hitherto assessed to tax under the Acts would not have been disclosed by the dealer or the accountable persons concerned but for the furnishing of the information by the informant

Provided that the claim of reward shall be confined to cases where action is actually taken in pursuance of the information.

3.2 REWARD IN CASES WHERE THE INFORMATION LEADS TO RECOVERY OF IRRECOVERABLE TAXES ETC:

The informants will be eligible for reward if the information furnished by him leads to actual recovery of taxes/penalties/interest or reversal of ITC etc. which have already been levied and which might not be recovered but for the information supplied. The information which qualifies for a reward under this paragraph should be new and should not have been the subject matter of a reward under paragraph 5 or already under investigation or implementation. The reward granted for this purpose shall not exceed 5% (Five percent) of the taxes etc. so recovered, subject to a ceiling of Rs.1 lakh. Government servants are not eligible to claim this reward.

3.3 PROHIBITION OF REWARDING GOVERNMENT SERVANTS IN CERTAIN CASES:

No reward shall be granted under these guidelines to a Government servant who furnishes information or evidence obtained by him in the course of his normal duties as a Government Servant. Also, no reward shall be given to a Government servant for achieving something which he/she is expected to do in the normal course of his duty, the only exception being spectacular cases when the officer(s) have gone beyond the normal call of his duty.

Explanation : For the purpose of para 3.3, a person employed as an employee by the Central or any State or any Union Territory Government or a nationalized Bank or any local authority or any public sector undertaking, Corporations, Body, Company or Established set up or owned by the Central Government or any State Government or Union Territory Administration shall be deemed to be a Government Servant.

3.4 NATURE OF REWARD AND PROHIBITION FOR ENTERTAINMENT OF REPRESENTATION:

Reward in accordance with these guidelines will be an ex-gratia payment which, subject to these guidelines will be granted in the absolute discretion of the authority competent to grant rewards. No representation or petition against any decision regarding grant of rewards will be entertained from either the informant or any person on his behalf.

3.5 ASSIGNMENT OF REWARD NOT TO BE RECOGNISED:

As the reward under these guidelines is in the nature of an ex-gratia payment, no assignment thereof made by the informant will be recognized. The authority

competent to grant rewards may, however, grant reward to heirs or nominees of an amount not exceeding the amount that would have been payable to the informant had he not died.

3.6 STATEMENT OF INFORMATION:

Where any information or evidence is furnished by any person in expectation of a reward, he will be required to furnish a written statement in the form annexed as Annexure to these guidelines. Such a statement should be signed by informant in the presence of an Officer not below the rank of Deputy Commissioner. Where any information received by post intimating that the information is given with a view to claim reward, the informant should be asked to appear before an officer, not below the rank of Deputy Commissioner and sign the written statement in the presence of such authority. The original statement in all cases should be kept in the custody of Joint Commissioners.

3.7 WRITTEN UNDERTAKING OF THE INFORMANT:

When the informant furnishes any information or documents, an undertaking should be taken from him to the following effect.

- a) that he is aware that the information or documents furnished by him do not ipso facto confer on him right to any reward and that he would be bound by the decision of the competent authority in this regard.
- b) that he is aware that the extent of reward depends on the precision of the information and usefulness of the document furnished by him.
- c) that the reward would pertain only to as much of the extra taxes levied/realized as are directly attributable to the information supplied by him.
- d) that the provisions of section 182 of the Indian Penal Code have been read by him or explained to him and he is aware that if the information furnished by him is found to be false, he would be liable to prosecution.
- e) that he accepts that the Government is under no obligation to enter into any correspondence regarding the details of additions made and taxes realized as a result of his information and;
- f) that he accepts that payment of reward is ex-gratia in the absolute discretion of the authority competent to grant rewards and he has no right to dispute the correctness of the decision in any court of law.

3.8 SECRECY OF THE IDENTITY OF THE INFORMANT:

The identity of the informants shall be kept secret by invariably giving them a code number. No information relating to informants or reward paid to them shall be disclosed to any authority except in accordance with any law for the time being in force.

3.9 CIRCUMSTANCES TO BE KEPT IN MIND IN DETERMINING THE AMOUNT OF REWARD:

In determining the reward which may be granted, the authority competent to grant the reward will keep in mind the following circumstances;

- a) The accuracy of the information given by the informant.

- b) The extent and nature of the help rendered by the informant;
- c) The risk and trouble undertaken and the expense and odium incurred by the informant in securing and furnishing the information and documents;
- d) The quantum of work involved in utilizing the information furnished and in making the assessments;
- e) The quantum of extra taxes levied and actually realized or realizable which are directly attributable to the information and document supplied by the informant. It is clarified that the quantum of extra taxes realizable will be determined only after all the assessments have become final and no appeal, etc is pending or filed and the time for filing of appeal has expired;
- f) In cases where the information led to recovery of otherwise irrecoverable taxes, etc, the case with which such taxes could be recovered as a result of the information.

3.10 CERTIFICATE FROM THE INTERNAL AUDIT PARTY;

When the amount of reward, including reward, if any, already granted is Rs.20,000/- (Rupees twenty thousand only) or more, the authority competent to grant rewards, before the grant of reward shall get the case checked by the Internal Audit Party and obtain a certificate regarding the correctness of the extra tax levied/recovered.

N.B. For the purpose of this sub-para, reward includes interim reward part of final reward, reward on adhoc basis and reward in cases where the information leads to recovery of irrecoverable taxes;

3.11 PROHIBITION OF GRANTING REWARD IN CASES OF VAGUE INFORMATION ETC.

No reward should be granted if the information furnished is of a vague and general nature. Reward should not be granted in respect of any incidental benefits which may arise to revenue in other cases as a result of the information furnished by the informant. Only revenue collected and directly attributable to the specific information, documents or other evidence furnished by the informant in writing should be rewarded.

4. ELIGIBILITY OF REWARD TO GOVERNMENT SERVANTS:

- 4.1 Ordinarily, Government servants upto the level of Group 'A' officers of the rank of Deputy Commissioner will be eligible for reward depending on the contribution made by them as a team as well as in their individual capacity with regard to collection of intelligence, surveillance, effecting of seizure/detection of duty evasion and post-seizure investigation as per table below upto 5% of the revenue actually collected in each case.

Delegation of powers for Sanction of Reward to Government Servants:

Sl. No.	Total Monetary Limit	Reward sanctioning authority
1	Upto Rs.5,000/- (except interim and adhoc rewards)	Committee comprising of Joint Commissioner (Enf), Joint Commissioner (CT) and Deputy Commissioner (Admn) of concerned jurisdiction.

2	Rs.5,000/- to Rs.20,000/-	Committee headed by Joint Commissioner (Admn), Joint Commissioner (Enf.I), Chennai and Joint Commissioner(LTU), Chennai.
3	Rs.20,000/-to Rs.1,00,000/-	Committee headed by the Commissioner of Commercial Taxes with Joint Commissioner (Admn), Joint Commissioner (Enf.I) and Additional Commissioner(SMR) as members.
4	Above Rs.1 lakh upto maximum of Rs.4 lakhs. (exceptional cases)	Government of Tamil Nadu

- 4.2** Group 'A' Officers above the rank of Deputy Commissioner will not be eligible for reward on the basis of the value of seized goods/amount of tax evaded etc. However, in appropriate cases, they may be considered for grant of adhoc reward not exceeding Rs.5,000/- in any case for exceptional services rendered by them, leading to collection of escaped revenue.
- 4.3** Government servants working in other related Departments/Agencies such as Police, Border Security Force and Coast Guard etc. may also be considered for sanction of reward in respect of cases of tax recovery effected by these agencies under the provisions of all Acts administered by the Commercial Taxes Department. However, only such officers of these Departments/Agencies who hold the rank equivalent to the Deputy Commissioner or lower rank, will be considered eligible for sanction of rewards in terms of para 4.1 above.
- 4.4.** In view of the emphasis of economic crime shifting now-a-days from outright smuggling to commercial frauds which require an in-depth investigation and collection of evidence for establishing the various infringements of law, there is a need for better appreciation of the work of the officers engaged in the investigation work. Officer(s) engaged in the investigation work, should, therefore, be considered at par with the officers involved in the collection of intelligence and search/seizure operations, while sanctioning reward. Roving Squads may be considered for rewards whenever an, if originated by them leads to a surprise inspection and subsequent collection of tax and/or reversal of Input Tax Credit of over Rs.50 lakhs.
- 4.5.** Government servants involved in pre-investigation work such as those posted in BIU/DBIU may also be considered for grant of lump-sum reward, not exceeding Rs.5,000/- in each case, if there is evidence to show extra hard work, exceptional zeal, enthusiasm or initiative displayed by the officer(s) to assist in speedy and effective preparation of Investigation Files resulting in actual collection of penalties and/or actual detentions/convictions leading to tax recovery.
- 4.6.** Government servants engaged in audit/special audit and who have made outstanding contribution in detecting major cases of tax evasion leading to actual collection of tax may also be considered for grant of adhoc reward, not exceeding Rs.5,000/- in each case, if the audit led to spectacular demand leading to collection of tax revenue and/or reversal of ITC over Rs.50 lakhs.

- 4.7. Departmental Representatives / Additional State Representative / State Representative and other officers/staff working in the Appellate Wing of the Department may also be considered for sanction of reward in deserving cases, for which purpose, specific proposals may be sent to the Government. Only such cases should be recommended for reward where the opposite party was represented by a senior advocate or eminent lawyer and where the Government would have lost the case but for the pain-staking efforts and effective pleading by the Departmental Representative / Additional State Representative / State Representative. Clear-cut-cases where the point at issue was already settled by a Supreme Court/High Court judgment would not qualify for reward, just because the stakes involved in the case were very high.
- 4.8. Rewards must ordinarily focus on group effort and rewards must be apportioned amongst officers/staff who are directly responsible for the detection in the ratio of their gross pay drawn.

5. REWARDS

5.1 AMOUNT OF REWARDS FOR INFORMANTS:

- (a) The authority competent to grant reward may grant reward not exceeding 10% (ten percent) or Rs.1 Lakh (one lakh only) whichever is less of the extra tax levied, if such taxes are directly attributable to the information, including documents supplied by the informant.
- (b) Government servants will be eligible for sanction/payment of total reward not exceeding Rs.10,00,000/- (Rupees ten lakhs) during their entire career. Reward may also be given to a team of officers who are directly involved in the exercise. As regards reward in a single case, an individual official shall be sanctioned a total reward not exceeding Rs.1,00,000/- (Rupees one lakh). However, in exceptional cases, reward upto Rs.4,00,000/- (Rupees four lakhs) can be sanctioned to an individual officer, with approval of the Government, on the recommendation of the Commissioner of Commercial taxes.
- (c) Informants (other than Government servants) will be eligible for reward upto 5% of the amount recovered, subject to a ceiling of Rs. 1 Lakh and paid by the offender for giving information leading to recovery of irrecoverable taxes as mentioned in — para-3.2.
- (d) Delegation of Powers for Sanction/Payment of Reward to informants other than Government servants:-

Sl. No.	Monetary Limit	Reward Sanctioning Authority
1	Upto Rs.20,000/-	Committee headed by the Joint Commissioner (Admn) with membership of Joint Commissioner (Enf-I) and Additional Commissioner (SMR).
2	Above Rs.20,000 and upto Rs.1,00,000/-	Committee headed by the Commissioner of Commercial Taxes with Joint Commissioner (Admn), Joint Commissioner (Enf.I) and Additional Commissioner (SMR) as members.
3	Above Rs.1 lakh	Government of Tamil Nadu

- (e) If there are a group of informants who have given information, the reward will be equally apportioned among all of such informants who gave information.

5.2 PART OF FINAL REWARD:

The authority competent to grant reward may grant a part of final reward in cases where

- a) only some of assessments relating to a case have become final after decisions in appeals etc., and the authority competent to grant reward is satisfied that extra taxes levied and realized as a result of such assessments will not be reduced under any proceedings at any time in future; and
- b) reward payable in accordance with para 5.1 in respect of such assessments exceeds the maximum amount of interim reward admissible to the informant under para 5.5 or 5.6.

5.3 AMOUNT OF PART OF FINAL REWARD:

The amount of part of final reward in a case will be determined in relation to the relevant assessment years in the manner prescribed in para 5.1. Reward, if any, already granted shall be deducted from the amount of part of final reward determined under para 5.2 and 5.3. A part of final reward granted as above shall be deducted from the final reward that may be granted to the informant.

5.4 REWARD ON ADHOC BASIS IN CERTAIN CASES:

The reward should ordinarily be determined in accordance with the provisions of paragraph 5.1 to 5.3, but the authority competent to grant rewards may determine the reward on adhoc basis in the following types of cases, subject to the condition that reward should not exceed the limits mentioned in para 5.1:

- a) Cases where information or documents have been furnished in respect of "Bill Traders/Bogus dealers" and the gain to revenue in the case of "Bill Traders/Bogus dealers" is negligible, but substantial in the case of beneficiaries of the "Bill Traders/Bogus dealers" and it is not possible without inordinate delay to assess the extra taxes realizable in the case of said beneficiaries.
- b) Cases where information has been furnished by more than one informant and it is difficult to quantify the extra taxes that could have been realized as a result of the information furnished by each of them, reward would be divided between informant in an adhoc but reasonable basis.

5.5 INTERIM REWARD:

The authority competent to grant reward may grant an interim reward to an informant in a case where he is satisfied that the information, evidence or documents given by the informant are likely to lead to substantial gain to revenue due to system improvement suggested by informant and effected.

5.6 AMOUNT OF INTERIM REWARD:

The amount of interim reward under paragraph 5.5 shall not exceed five percent of the extra tax due or Rs.10,000/- (Rupees ten thousand only) whichever is less.

Explanation

The monetary ceiling of Rs.10,000/- (Rupees ten thousand only) referred to in paragraph 5.6 shall apply with reference to a group of cases and not in respect of the individual assessee of the group.

6. PROHIBITION OF GRANTING REWARD IN CASES WHERE THE INFORMATION IS RECEIVED FROM OTHER GOVERNMENT DEPARTMENT:

Ordinarily no reward should be granted in respect of any information received by the Commercial Taxes Department from any other Government Department even if such information was received by the said department from an informer. The Authority competent to grant rewards may, however, grant reward in suitable cases to such informant and disburse the same through the head of the Department who passed on the information to the Commercial Taxes Department. The head of the concerned Department shall be responsible for the proper disbursement to the informant and after disbursement, forward a certificate to the Commissioner of Commercial Taxes. It is to be clarified that in such cases a reward as is admissible under these guidelines, may be granted after deducting the reward, if any, the informant might have received or is likely to receive from the other Department for furnishing the said information.

7. MAINTENANCE OF RECORDS OF EACH INFORMANT

The authority competent to obtain information, evidence or documents from informant will maintain a record of each informant giving in brief his antecedents, the details of cases in which he has furnished information and the extent to which information has been found reliable.

8. DRAWING AND DISBURSEMENT OF THE REWARD:

The reward shall be drawn from the Head of Account assigned for this purpose by the Government and disbursed to the informant by cash.

9. The Commissioner of Commercial Taxes shall send an annual report to Government every year containing the details of taxes collected through information received from informants and the details of rewards sanctioned to the informants

MD.NASIMUDDIN
PRINCIPAL SECRETARY TO GOVERNMENT (FAC)

//TRUE COPY//


SECTION OFFICER
9/2/16

9/8

ANNEXURE

**FORM OF STATEMENT FOR FURNISHING INFORMATION
REGARDING EVASION OF TAX**

1. Full Name of the informant :
(in block capital letters)
2. Name of Person/Persons in respect of whom the information is furnished :
3. Address of person/persons in respect of whom the information is furnished :
4. Full particulars of: :
 - a) Nature, source and extent of evasion:
 - b) Method of evasion:
 - c) Period to which relates :
5. Particulars of documents furnished, if any, :
 - a) in original :
 - b) Copy only :
6. Source of information :
 - a) Whether the information has been acquired personally in the capacity of an employee, relation or partner etc., of the persons mentioned at (3) above :
 - b) Whether information has been acquired through some other person, if so, his connections with the person (3) above :

(The information furnished should be reliable and full to extent known to the informant. If space available here is not found sufficient additional sheet may be attached).

DECLARATION

I declare that,

- (a) I am aware that the information or documents furnished by me do not ipso facto confer on me a right to any reward, and that I would be found by any decision the authority competent to grant rewards may take.
- (b) I am aware that the extent of the reward depends on the precision of the information and usefulness of the documents furnished by me.
- (c) I am aware that the reward would pertain only to as much of the extra taxes levied/realized as are directly attributable to the information supplied by me
- (d) The provisions of Section 182 of the Indian Penal Code have been read by me or explained to me and I am aware that if the information furnished by me is found to be false I would be liable to prosecution.
- (e) I accept that the Government is under no obligation to enter into any correspondence regarding the details of additions made and taxes realized as a result of my information.
- (f) I accept that payment of reward is ex-gratia in the absolute discretion of the authority competent to grant reward and I have no right to dispute the correctness of the decision in any court of law.
- (g) In the event of my death before the reward is paid to me, it may be paid to.....

Signature of the Informant:

Informant's No. if any

Signature of the Officer
before whom the statement
is signed.

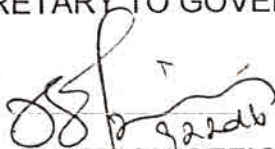
Designation of the Officer:

Date:

Place:

MD.NASIMUDDIN
PRINCIPAL SECRETARY TO GOVERNMENT (FAC)

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SECTION OFFICER