

Duties of the Person Searched

1. To allow free and unhindered ingress into the premises
2. To see the warrant of authorisation and put signature on the same.
3. To identify all receptacles in which assets or books of account and documents are kept and to hand over keys to such receptacles to the authorised officer.
4. To identify and explain the ownership of the assets, books of account and documents found in the premises.
5. To identify every individual in the premises and to explain their relationship to the person being searched, he should not mislead by personation. If he cheats by pretending to be some other person or knowingly substitutes one person for another, it is an offence punishable under section 416 of the Indian Penal Code.
6. Not to allow or encourage the entry of any unauthorised person into the premises.
7. Not to remove any article from its place without notice or knowledge of the authorised officer. If he secretes or destroys any document with the intention of preventing the same from being produced or used as evidence before the court or public servant, he shall be punishable with imprisonment or fine or both, in accordance with section 204 of the Indian Penal Code.
8. To answer all queries truthfully and to the best of his knowledge. He should not allow any third party to either interfere or prompt while his statement is being recorded by the authorised officer. In doing so, he should keep in mind that:
 - i. If he refuses to answer a question on a subject relevant to the search operation, he shall be punishable with imprisonment or both, under section 179 of the Indian Penal Code.
 - ii. Being legally bound by an oath or affirmation to state the truth, if he makes a false statement, he shall be punishable with imprisonment or fine or both under section 181 of the Indian Penal Code.
 - iii. Similarly, if he provides evidence which is false and which he knows or believes to be false, he is liable to be punished under section 191 of the Indian Penal Code.
9. To affix his signature on the recorded statement, inventories and the panchanama.
10. To ensure that peace is maintained throughout the duration of the search, and to cooperate with the search party in all respects so that the search action is concluded at the earliest and in a peaceful manner.
11. Similar cooperation should be extended even after the search action is over, so as to enable the authorised officer to complete necessary follow-up investigations at the earliest.

PARTY'S SIGNATURE

Date:

Witness 1 _____

Time:

Witness 2 _____

Countersigned

Authorised Officer

Note : A copy of this invariably be served on the person searched in the presence of witnesses by the authorised officer of the search party on entering the premises.

Rights of the Person to be Searched

1. To see the warrant of authorisation duly signed and sealed by the issuing authority.
2. To verify the indentity of each member of the search party.
3. To have atleast two respectable and independent residents of the locality as witness.
4. To have personal search of all members of the party before the start of the search and after conclusion of the search.
5. To insist on a personal search of females by another female only with strict regard to decency.
6. To have a copy of the pachnama together with all the annexures.
7. To put his own seals on the packages containing the seized assets.
8. Woman having the occupancy of any apartment, etc., to be searched has right to withdraw beofre the search party enters, if according to the customs, she does not appear in public.
9. To call medical practitioner if he is not well.
10. To have his children permitted to go to school, after the examination of their bags.
11. To inspect the seals placed on various receptacles sealed in course of searches an subsequently reopened by continuation of searches.
12. To have the facility of having meals, etc., at the normal time.
13. To have a copy of any statement before it is used against him in an assessment or prosecution proceedings.
14. To have inspection of the books of accounts etc., seized or to take extracts therefrom in the presence of any of the authorised officers or any other person empowered by him.
15. To make an application objecting to the approval given by the Commissioner of Income-tax for retention of books and documents beyond 180 days from the date of the seizure.

PARTY'S SIGNATURE

Date:

Witness 1 _____

Time:

Witness 2 _____

Countersigned

Authorised Officer

Note : A copy of this invariably be served on the person searched in the presence of witnesses by the authorised officer of the search party on entering the premises.