

## Finance Act 1997

### Section 65 - Particulars to Be Furnished in Declaration

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- (1) A declaration under sub-section (1) of section 64 shall be made to the Commissioner and shall be in such form and shall be verified in such manner as may be prescribed.
- (2) The declaration shall be signed, -
- (a) where the declarant is an individual, by the individual himself; where such individual is absent from India, by the individual concerned or by some person duly authorised by him in this behalf; and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;
  - (b) where the declarant is a Hindu undivided family, by the karta, and where the karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family;
  - (c) where the declarant is a company, by the managing director thereof, or where for any unavoidable reason such managing director is not able to sign the declaration or where there is no managing director, by any director thereof;
  - (d) where the declarant is a firm, by the managing partner thereof, or where for any unavoidable reason such managing partner is not able to sign the declaration, or where there is no managing partner as such, by any partner thereof, not being a minor;
  - (e) where the declarant is any other association, by any member of the association or the principal officer thereof; and
  - (f) where the declarant is any other person, by that person or by some other person competent to act on his behalf.
- (3) Any person, who has made a declaration under sub-section (1) of section 64 in respect of his income or as a representative assessee in respect of the income of any other person, shall not be entitled to make any other declaration, under that sub-section in respect of his income or the income of such other person, and any such other declaration, if made, shall be deemed to be void.
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