## FORM NO. 37EE

[See rule 48DD]

## Statement to be registered with the competent authority under section 269AB(2) of the Income-tax Act, 1961

- 1. Name and address of the transferor
- 2. Name and address of the transferee
- **3.** @ Detailed description, location and other particulars of the property transferred
- **4.** Whether land is freehold or leasehold
- 5. In the case of building-
  - (a) floorwise plinth area
  - (b) year or years in which the building was constructed
- **6.** Where the transfer of property involves transaction of the nature referred to in section 269AB(1)(a)—
  - (a) date of transfer
  - (b) date on which possession of the property was taken by the transferee if the date at (b) above is prior to the date at (a) above and the transferee retains the possession of the property in part performance of the contract and does some other act in furtherance of the contract—
    - (i) the nature of the act performed by the transferee in furtherance of the contract
    - (ii) the date on which such act was performed by the transferee

(Also attach copy of the contract)

- 7. Where the transfer of property involves transaction of the nature referred to in section 269AB(1)(b)
  - (a) name and address of the co-operative society, company or other association of persons
  - (b) date of becoming a member of and/or acquiring shares in co-operative society, company or other association of persons
  - (c) number and face value of the shares
  - (d) if the transfer is otherwise than by way of transfer of shares in a co-operative society, a company or other association of persons-
    - (i) the nature of act having the effect of transferring or enabling the enjoyment of property
  - (ii) the date on which such act was performed (Attach statement setting out the terms of the agreement or arrangement)

- **8.** Name and address of person(s), if any, in occupation of the property
- **9.** \*Name and address of any other person(s) interested in the property
- 10. Consideration for transfer
- 11. Estimated fair market value of the property
- **12.** If the transfer is by way of exchange, description and location of the thing or things for which the property is exchanged
- **13.** ^Fair market value of the thing or things mentioned against item 12
- 14. If the consideration for transfer is less than the estimated fair market value, whether the transferee is a relative of the transferor, and if so, indicate relationship and state whether the transfer for a consideration which is less than the fair market value is on account of natural love and affection

	Signature(s) of the person(s)
	making the statement
Verifica	tion
I/We,, to the best of my/our knowledge and belief.	do hereby declare that what is stated above is true
Verified today the day of	
	Signature

## **Notes:**

- 1. @ If the space is insufficient, separate enclosure may be used for the purpose.
- 2. \*"person interested", in relation to any immovable property, includes all persons claiming or entitled to claim an interest in the compensation payable on account of the acquisition of the property under Chapter XXA of the Income-tax Act, 1961.
- 3. ^ "Fair market value", in relation to any immovable property transferred, means the price that immovable property would ordinarily fetch on sale in the open market on the date of execution of the instrument of transfer of such property.
- 4. This statement should be signed by each of the parties, to the transaction referred to in section 269AB(1) of the Income-tax Act, 1961, or by any of the parties to such transaction acting on behalf of himself and on behalf of the other parties, if the statement is signed only by one of such parties, certified copy of document evidencing authority to act on behalf of other parties should be attached.

- 5. Verification should be made by all the parties signing the statement.
- 6. The statement should be made in duplicate and should be accompanied by two copies of contract resulting in the transaction of the nature referred to in section 269AB(1)(a) of the Income-tax Act, 1961, or as the case may be, of a statement setting out the terms of the agreement or arrangement resulting in the transaction of the nature referred to in section 269AB(1)(b) of that Act.