

**FORM NO. 40**

[See rule 55]

**Certificate of registration**

This is to certify that the name of ..... son of  
..... of ..... has been entered in the register of authorised  
income-tax practitioners maintained in my office under the Income-tax Act, 1961.

His registration No. is .....

*Date .....*

*Chief Commissioner or Commissioner of Income-tax*

(SEAL)