

**48. Certificate as to failure to furnish information required under section 225 (now section 247)**

In any proceedings against a person for failing or neglecting duly to furnish the Commissioner with any information required by the Commissioner pursuant to Section 225 of the *Income Tax Assessment Act 1937*, a certificate in writing signed by the Commissioner, or a prescribed delegate of the Commissioner, certifying —

- (a) that the defendant was required by the Commissioner by notice in writing to furnish the Commissioner with such information; and
- (b) that the defendant failed or neglected duly to furnish the Commissioner with such information as and when required by the Commissioner,

shall be *prima facie* evidence of the facts stated in the certificate.