

**GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
CENTRAL BOARD OF REVENUE**

Islamabad, the 18th June, 2001

**NOTIFICATION
(CUSTOMS)**

S.R.O. 450(I)/2001.-¹[In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, section 40 of the Federal Excise Act, 2005 and section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to make the following rules, namely:-]

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**CHAPTER XI
RECOVERY OF ARREARS**

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**PART II
ATTACHMENT AND SALE OF MOVABLE
PROPERTY**

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159. Attachment of movable property which cannot be removed due to certain reasons.- Where it is not practicable to seize any movable property, the attachment officer may serve on the owner of goods or any person holding them on his behalf an order that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of the Recovery Officer: Provided that the attachment officer shall inform the Recovery Officer of the reasons due to which the movable property could not be seized.

¹ Existing preamble substituted and shall be deemed always to have been so substituted vide SRO 831(I)/2018 dated 2nd July, 2018. At the time of substitution was as under:-
“In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), the Central Board of Revenue is pleased to make the following rules, namely:--”