

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

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Islamabad, the 18<sup>th</sup> June, 2001

**NOTIFICATION  
(CUSTOMS)**

**S.R.O. 450(I)/2001.-**<sup>1</sup>[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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**166. Proclamation of sale.-** (1) When any sale of movable property is ordered by the Recovery Officer he shall issue a proclamation of the intended sale, specifying the time and place of sale and whether the sale is subject to confirmation or not.

(2) The proclamation shall be made in writing in Urdu, English and language of the district where sale is intended and shall be publicized by--

- (i) Affixing at the notice board in the office of the Recovery Officer;
- (ii) Affixing at such places as the Recovery Officer may direct; and
- (iii) Publishing in one or more newspapers through auctioneer appointed under the Act and rules made there under.

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<sup>1</sup> Existing preamble substituted and shall be deemed always to have been so substituted vide SRO 831(I)/2018 dated 2<sup>nd</sup> 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:--"