

**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 III
ATTACHMENT AND SALE OF IMMOVABLE PROPERTY**

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179. Contents of proclamation of sale.-(1) A proclamation of sale of immovable property shall be drawn up after proclamation of attachment and shall specify the time and place of sale and also specify-

- (i) The location of property to be sold;
- (ii) As fairly and accurately as possible, the revenue or rent, if any, assessed upon the property or any part thereof; and
- (iii) The amount for the recovery of which the sale is ordered.

(2) The proclamation may also specify any other thing, which the Recovery Officer considers material for a purchaser to know in order to judge the nature and value of the property.

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:--”