

**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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187. Application to set aside sale of immovable property on ground of non-service of proclamation or irregularity.- Where immovable property has been sold in execution of a demand note, the referring authority, the defaulter, or any other person whose interests are affected by the sale, may at any time within thirty days from the date of sale, apply to the Recovery Officer to set aside the sale on the ground that proclamation of attachment or sale was not made in the prescribed manner or on ground of a material irregularity in publishing or conducting the sale:

Provided that-

- (i) No sale shall be set aside on any such grounds unless the Recovery Officer is satisfied, on the basis of evidence produced before him, that the applicant has sustained loss by such reasons; and
- (ii) An application made by a defaulter under this rule shall be disallowed unless he deposits the amount recoverable from him in execution of demand note.

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:--”