

**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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189. Confirmation of sale.- (1) Where no application is made for setting aside the sale under this chapter or where such an application is made and disallowed by the Recovery Officer, he shall, if the full amount of purchase money is paid, make an order confirming the sale and thereupon the sale becomes absolute.

(2) Where such application is made and allowed and where; in the case of an application made to set aside the sale on deposit of amount and penalty and surcharge, the deposit is made within thirty days of sale, the Recovery Officer shall set aside the sale:

Provided that no such order shall be made unless notice of the application has been given to the persons likely to be affected thereby.

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:--”