

THE THIRD SCHEDULE

PROCEDURE FOR DISTRAINT BY ¹[ASSESSING OFFICER] ²[OR TAX RECOVERY OFFICER]

[See section 226(5)]

Distrain and sale.—Where any distraint and sale of movable property are to be effected by any ¹[Assessing Officer] ²[or Tax Recovery Officer] authorised for the purpose, such distraint and sale shall be made, as far as may be, in the same manner as attachment and sale of any movable property attachable by actual seizure, and the provisions of the Second Schedule relating to attachment and sale shall, so far as may be, apply in respect of such distraint and sale.

1. Subs. by Act 3 of 1989, s. 55, for “Income-tax Officer” (w.e.f. 1-4-1988).

2. Ins. by s. 55, *ibid* (w.e.f. 1-4-1989).