

[F.No. 296/1/95-CX.9]

Government of India
Ministry of Finance
Department of Revenue, New Delhi

Subject: Sale of movable / immovable properties by central Excise Officers for recovery of Central Excise dues - reg.

I am directed to refer to notification No. 48/97-CE(NT) dated 2nd September, 1997 issued under Section - 12 of the Central Excises Act, 1944 amending notification No. 68/63-CE dated 4th May, 1963, making Section - 142 (1) (c) (ii) of the Customs Act, 1962 applicable to like matters in Central Excise, thereby empowering Central Excise Officers to attach and sell movable and / or immovable properties of any person who has failed to pay any sum due to government. The rules framed under this provision has consequentially become applicable to the Central Excise matters.

2. The procedure contained in Customs (Attachment of Property of Defaulters for Recovery of Government Dues) Rules, 1995, as amended by notification No. 67/97-Cus.(NT) dated 11.12.97 which has been issued under the provisions of Section- 142 of the Customs Excise purposes. a proper record should be maintained separately of cases in which recovery action is initiated as mentioned above in the format specified under Annexure XIII.

2.1 A special cell, named as "Recovery Cell" should be created in each "Custom House/ Central Excise Commissionerates" which will be headed by an Assistant Commissioner designated as "authorised office", for the purpose of making recovery of Government dues in terms of Customs (Attachment of Property of Defaulters for Recovery of Government Dues) Rules, 1995. The "authorised officer" will submit a monthly progress report to the Commissioner.

3. Where the Government dues have not been paid by any persons, the Assistant Commissioner of Central Excise should prepare a certificate under Rule-3 in the format specified under Appendix-I, clearly mentioning the amount due from such persons, and should send the same to the Commissioner of Central excise / Customs having jurisdiction over the place in which such persons owns any movable or immovable property or resides or carries on his own business or has his bank accounts.

4. The Commissioner of Central Excise or the Commissioner of Customs as the case may be, would direct the concerned authorised officer to cause a notice, in the format given in Appendix-II, to be served upon such person requiring to pay the amount specified in the certificate within 7 days of the notice. The authorised officer should thereafter take steps to realise the amount mentioned in the certificate in terms of the said rules after expiry of the stipulated period of 7 days.

5. If the amount mentioned in the certificate (Appendix-I/ notice Appendix-II) is not paid within 7 days from the date of service of notice, the Authorised Officer should proceed to realise the amount by attachment and sale of the defaulter"s property in accordance with the procedure of attachment and proclamation and sale explained in para-6 and 7, respectively hereinafter.

6 Attachment

6.1 There is in Law a distinction between movable & immovable property. The mode and procedure of attachment of the two categories of properties differ in significant respects. Hence, the standard format for the two types of property which are being prescribed are distinct from each other. The standard formats which should be used for ordering the attachment for the movable and immovable property is given respectively in Appendices IIIA and IIIC and for preparing Panchnama in Appendices IIIA and IIIB respectively. a copy of the order of attachment is to be served on the defaulter in the same manner as is prescribed for the service of an order or decision in Section-37C of the Central Excises Act, 1944.

6.2 It is also necessary that the order of attachment should be proclaimed at some place on or adjacent to the property attached by customary mode. A copy of the attachment order is to be affixed on a conspicuous part of the part of the property as well as on the notice board of the office of the authorised officer.

6.3 While issuing the order of attachment the provisions of Rules 9 and 10 of the Customs (Attachment of Property of Defaulters for Recovery of Government Dues) Rules, 1995 should be kept in view. It is necessary to bring the provisions of the aforesaid Rules to the defaulter's notice by written communication served in the same manner as has been stipulated for the service communication served in the same manner as has been stipulated for the service of the principal notice of attachment in the foregoing paras. The standard format which could be used for doing so is given as **Appendix - IV**.

6.4 In some odd cases it may happen that the property to be attached is in the custody of a Court or Public Officer. In such cases the authorised officer is required to give a notice (**in appendix V or Appendix VI**) to such court or the officer requesting that such property, and any interest or dividend becoming payable thereon may be held subject to the further orders of the authorised officer issuing the notice. In case there is any dispute relating to the question of title or priority between the authorised officer and any other person not being the defaulter who claims to be interested in such property by virtue of any assignment, attachment or otherwise, the same would have to be determined by the Court and not be the authorised officer.

6.5 If the defaulter does not pay the Government dues (together with the cost of detention of the property, and interest, if any) as mentioned in the Certificate. (**Appendix-I**), within a period of 30 days the authorised officer should obtain the Commissioner's order for realising the amount by sale of the defaulter's property in public auction.

6.6 Commissioners are competent to fix the reserve price in respect of any property of the defaulter to be sold in public auction and further order that any bid shall be accepted only on the condition that it is not less than such reserve price. They may utilise the services of the valuation Cell of the Income Tax Department or authorised Government approved valuers. Similarly, in regard to valuation of shares, authorised agencies like SEBI. Stock Exchanges may be consulted.

6.7 The order of attachment of negotiable instrument shall be in the form of **Appendix - VIIA**.

6.8 In the case of shares held by the defaulter in a company, the order in **Appendix-VIIB** shall be issued both to the defaulter and the principal officer of the company prohibiting them from making any transfer of the shares. A copy of prohibitory order should also be affixed on the notice board of the authorised officer.

7. Proclamation and Sale

7.1 When the authorised officer acting under Rule-15 of the Customs (Attachment of Property of Defaulters for Recovery of Government Dues) Rules, 1995 has obtained the Commissioner's order to the effect that the immovable property belonging to the defaulter should be sold, he has to give proclamation of such intended sale.

7.2 The proclamation should be in the language of the district in which the particular property is situated and one proclamation should be issued for each defaulter. It is not necessary to give notice to the defaulter before the sale proclamation is settled. Once a notice is issued, there is no necessity of issuing a fresh notice if subsequently a sale is to be adjourned.

7.3 The proclamation which is the prelude to sale should contain the following particulars, namely:-

- i) The revenue assessed upon the property or part thereof;
- ii) The reserve price below which the property may not be sold; and
- iii) Any other thing which the authorised officer considers it material for the purchaser to know in order to judge the nature and vale of the property.

7.4 Every proclamation of sale should be made in the following manner:-

- i) By a customary mode (announcement by loud speaker may also be resorted to in lieu of beating drum) at same place on or near the property to be sold.
- ii) A copy of proclamation shall be affixed:-

(a) Where several properties are put up for sale, copy of the proclamation should be affixed on each property separately.

(b) Upon a conspicuous part of the office of the authorised officer. This condition must be scrupulously followed in every case.

7.5 The sale of immovable property made in execution of a Certificate becomes absolute when the authorised officer makes an order confirming the sale. It is mandatory upon the authorised officer to make the order confirming the sale when the following conditions are fulfilled.

- i) When no application is made for setting aside a sale under Rule 20;
- ii) (a) When such an application has been made and the same is disallowed by the authorised officer, and
- (b) the full sum of the purchase money has been paid.

7.6 The authorised officer can also make an order not confirming the sale but setting the same aside, if-

- i) an application under Rule 20 has been made and is allowed by him;
- ii) an application under Rule 20 has been made and all the conditions mentioned in the Rule are satisfied.

Before setting aside the sale the authorised officer is required to give notice to the person(s) affected thereby which expression includes the defaulter, the auction purchaser, a transferee from the auction purchaser after the sale but before the same is confirmed.

7.7 The order of confirmation of sale of immovable property under Rule 21 should be in the form of Appendix-X. The notice to interested parties under Rule-21(ii) of the Rules, to show cause why sale should not be set aside shall be in the from of

Appendix-IX.

7.8 When the sale of immovable property becomes absolute, the authorised officer should grant a certificate containing the details of the property sold, the name of the person declared as purchaser and the date on which the sale had become absolute. The certificate as given

in **Annexure-XI** is to be granted to the purchaser. Where a purchaser is dead, the certificate may be granted to his legal representative.

7.9 It is to be noted that departmental officers having any duty to perform in connection with any sale under the said Rules, either directly or indirectly, are prohibited from bidding for, acquiring or attempting to acquire any interest in the property sold through public auction.

7.10 The rule 26 specifically prohibit conducting any sale through public auction on a Sunday or other general holidays recognised by the State Government or on any day which has been identified by the State Government as local holiday for the area in which the sale is to take place.

8. Once the movable or immovable property of the defaulter is sold in terms of Notification 68/63-CE -(NT) as amended by Notification No. 48/97- dt. 2.9.97, sale proceeds are to be utilised in the manner laid down under Rule -27 of the Rules. The expression "sale proceeds" connotes the conversion of the property into its equivalent value of money.

8.1 When the property belonging to the defaulter is sold and the sale proceeds realised, the sale proceeds will have to be distributed in the following order of priority:-

- i) In the first place, the authorised officer shall be paid the cost incurred by him. An instance of the cost so incurred by the authorised officer is where under Rules-13, 17 and 19(ii) of the Rules the authorised officer is to insert advertisement(s) in the local newspaper. Sums payable by the authorised officer for incurring such expenditure should be deemed to be the cost of sale and would have to be deducted from the sale proceeds of the defaulter's property.
- ii) the amount due under the Certificate issued under Rule-3 together with the cost of detention of the property shall then be utilised for specification of the amount mentioned in the Certificate together with interest payable, if any. It may, however, be noted that in the case of sale of immovable property no disbursement should be made until the sale has been confirmed by the authorised officer under Rule-21 of the Rules.
- iii) if any balance remains after defraying the amount(s) mentioned at (i) and (ii) above, then out of such balance any amount recoverable from the defaulter under the Act which may be due upon the date of realisation of the sale proceeds shall be paid to the Assistant Commissioner of Central Excise to whom such payment is due.
- iv) The balance, if any, left over after making the payments(s) referred to at (i), (ii) and (iii) above shall be paid to the defaulter.

8.2 It is clarified that the date of distribution of sale proceeds consequent to which recovery is made, shall be construed as the date of payment of Government dues, for the purpose of calculating interest liabilities under Sec. 11AA or Sec. 11AB of the Central Excise Act, 1944/ Rule-571 and Rule-57U of Central Excise Rules, 1944.

9. It is also clarified that any subsequent amendment effected in section 142(I)(C)(ii) of the Customs Act, 1962 and or Customs (Attachment of Government dues, for the purpose of calculating interest liabilities under Sec. 11AA or Sec. 11AB of the Central Excise Act, 1944/Rule -1944/ Rule-571 and Rule - 57U of Central Excise Rules, 1944.

9. It is also clarified that any subsequent amendment effected in section 142(i)(c)(ii) of the Customs Act, 1962 and or Customs (Attachment of Property of Defaulters for Recovery of Government Dues) Rules, 1995 shall apply to the like matters in the provisions of the Central Excise, mutatis mutandis, unless these are specifically Excise Rules, 1944,

10 Receipt of this Circular may please be acknowledged.

11. The trade and the field formations may be suitably informed.

Sd/-
(P.K. Sinha)
Under Secretary to the Govt. of India

APPENDIX - I

**FORM OF CERTIFICATE UNDER SECTION 142(1) (C) (II)
OF THE CUSTOMS ACT 1962**

Certificate No.
Date

From
The Assistant Commissioner of Central Excise,
To
The Commissioner of Customs/ Commissioner of Central Excise

Subject: Realisation of Government Dues recoverable from under the provision of Sec. 142 (1) (c) (ii) of the Customs Act, 1962 (Act L II of 1962), made applicable to Central Excise by Notification No. 68/63-CE (NT) dt. 4.5.63, as amended by Notification No. 48/97-CE (NT) dt. 2.9.97.

Pursuant to Sec. 142 (i) (c) (ii) of the Customs Act, 1962 (Act LII of 1962) I..... Assistant Commissioner of Central Excise do hereby certify that a sum of Rs..... has been demanded from and is payable by by way of duty/ penalty/ drawback/ interest under the said Act and has not been paid and cannot be recovered from the said in the manner provided in sec. 11 (other than Certification) of Central Excise Act, 1944 or Rule 230 of Central Excise Rules, 1944 or Sec. 142(1) (b) of Customs Act, as made applicable to Central Excise matters.

The said owns property/ resides / carries on business, in your jurisdiction particulars of which are given hereunder:-

I am, therefore, to request you to kindly take early steps to realise the amount in accordance with the provision of Sec. 142(1) (c) (ii) of the Customs Act, 1962 and the Customs (Attachment of Property of Defaulters for Recovery of Government Dues) Rules 1995, as made applicable to like matters in Central Excise by Notification No. 68/63-CE(NT) dt. 4.5.93, as amended.

On realisation, the aforesaid sum together with the interest and cost of distress may please be credited to the following Head of Account:

Your faithfully

Ass. Commissioner of Central Excise

Commissioner
Dated the

APPENDIX - II

(NOTICE OF DEMAND TO DEFAULTER)

Officer of the Asstt. Commissioner of
Customs & Central Excise
Dated

To

Please take notice that certificate No. dated had been forwarded by the Assistant Commissioner of Central Excise to the Commissioner of Customs and Central Excise, for the recovery of an amount of Rs....., details of which are given herein below:-

The said Commissioner has sent the said certificate to the undersigned who has been authorised by the said commissioner under Section 142(1) (c) (ii) of the Customs Act, 1962, read with Rule 4 of the Customs Attachment of Property of Defaulters for Recovery of Customs Dues) Rules 1995, as made specifying that an amount of Rs..... is to be recovered from you.

2. You are hereby required to pay the amount aforesaid within seven days from the date of service of this notice.
3. A copy of the challan in Form TR 6 is enclosed for the purpose.
4. You are hereby informed that in case of default, steps would be taken to realise the amount in accordance with the provisions of the customs (Attachment of Property of Defaulters for the recovery Government Dues) Rules 1995.
5. In addition to the amount aforesaid, you will also be liable for-
 - (a) Such interest as is payable in accordance with Section 11AA of Central Excise Act, 1944 or rule 571/Rule 57U of Central Excise Rules, 1944, for the period commencing immediately after the said date.
 - (b) all cost, charges and expense incurred in respect of the service of this notice and of warrants and other processes and of all other proceeding taken for realising the arrears.

Authorised Officer
(NAME IN BLOCK LETTERS)
DESIGNATION

Seal

Dated:

(Scoreout whichever paragraph is not applicable.)

Note:-

Attention is invited to Rule 9 of the Customs (attachment of Property of Defaulters for Recovery of Customs Dues) Rules 1995 which is reproduced below:-

- 9(i) Where a notice has been served on a defaulter under rule -2, the defaulter or his representative interest shall not be competent to mortgage, charge, lease, or otherwise deal with any property belonging to him except with the permission of the Proper Officer, nor shall any civil court issue a process against such property in execution of a decree for the payment of money.
- (ii) Where an attachment has been made under these Rules, any private transfer or delivery of the property attached or of any interest therein and any payment to the

defaulter of any debt, dividend or other monies contrary to such attachment, shall be void, as against all claims enforceable under the attachment.

APPENDIX - II A

**NOTICE OF ATTACHMENT WHERE THE PROPERTY CONSISTS
OF A SHARE OR INTEREST IN MOVABLE PROPERTY**

Office of the Assistant Commissioner
Customs & Central Excise

To

Whereas you have not paid the amounting to Rs..... payable by you in respect of Certificate No..... dated forwarded by the Assistant Commissioner of Central Excise and the interest payable under Section 11AA or Sec. 11AB of Central Excise Act, 1944 or rule 57I/ rule 57U of Central Excise Rules, 1944, for the period commencing immediately after the said date.

2. It is hereby ordered that (you*.....) be, and are hereby prohibited and restrained. until the further order of the undersigned, from transferring or charging in any way your share or interest in the under mentioned items of movable property, belonging to you and and as co-owners.

Given under my hand and seal at this day of 19.....

Authorised Officer
(NAME IN BLOCK LETTERS)
DESIGNATION

(OFFICE SEAL)

Appendix - IIIA

**PANCHNAMA
ATTACHMENT OF MOVABLE PROPERTY**

Panchnama drawn by the Panchs, in the presence of Shri Authorised Officer, of the Officer of the Assistant Commissioner of Central Excise during the course of the execution proceeds of the Warrant of Notice Form no in the case of of who is a defaulter for non-payment of arrears of Government Dues is the File No..... on the spot at House No..... Street No..... of at the time on 19

S.No.	Name of Panch & father"s Name	Address	Age	Profession
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

We, the above mentioned Panchs, on being called by the above said Shri Assistant Commissioner of customs & Central Excise,, duly authorised by the Commissioner of Customs and Central Excise under Rule 4 of the Customs (Attachment of Property of Defaulters for Recovery of Government Dues) Rules, 1995 as made applicable to like matters in central excise by Notification No. 68/63-CE(NT) dt. 4.5.63, as amended, gathered here at the place of (address in full) belonging to Shri, and learnt that Shri is a defaulter for non-payment of Government Dues and consequently the Authorised Officer has issued a warrant of attachment of the movable property of the defaulter in the Form of Appendix to be executed on or before date, and in execution thereof Shri, the holder of the warrant, today entered the premises of Shri at (time), and after service of the warrant on Shri demanded the payment of the Government dues, and on its non-payment, attached movable properties as detailed in the inventory attached to this Panchnama between the hours (time) and (time) in our presence.

We also hereby state that during the execution proceedings
(to be filled in case of occurrence of any incident)

Therefore, we solemnly declare that the facts of the Panchnama mentioned herein are true and correct to the best of our observation and knowledge.

		Date	Time
1.			
2.			
3.			
4.			
5.			
	Drawn before me		

Authorised Officer
(NAME IN BLOCK LETTERS)
DESIGNATION

APPENDIX- IV

NOTICE OF ATTACHMENT
(Under Rules 9 and 10 of the Customs (Attachment of Property of defaulters of Recovery of Government Dues) Rules, 1995

Officer of the Assistant Commissioner
Customs & Central Excise

TO

Whereas a notice has been served upon you requiring you to pay the sum of Rs..... being the amount of Government Dues payable by you, Section 11A under sub-clause (ii) of clause (c) of Section 142 (1) of the Customs Act, 1962 read with Customs Attachment of Property of Defaulters for Recovery of Government Dues) Rules, 1995, as made applicable to like matters in central excise by Notification No. 68/63-CE (NT) dt. 4.5.63, as amended.

2. Please take note that-

(a) in terms of Rule 9 of the aforesaid Rules.

(i) you, or your representative in interest shall not be competent to mortgage, charge, lease or otherwise deal with any property belonging to you except with the written permission of the undersigned.

(ii) Where an order of attachment has been served on you as per the terms of Rules 5 of the above mentioned Rules, any private transfer or delivery of the property attached or of any debt, dividend or other moneys contrary to such attachment shall be void as against all claims enforceable under the attachment.

(b) Further in terms of Rule 10 of aforesaid Rules, where belonging to you and/ or another as co-owners, you are hereby prohibiting him from transferring the share or interest or charging in any way.

Given under my hand this day of 19.

OFFICE SEAL

Authorised Officer
(NAME IN BLOCK LETTERS)
DESIGNATION

APPENDIX- V

NOTICE OF ATTACHMENT A DECREE OF A CIVIL COURT

Office of the Assistant Commissioner
Customs & Central Excise
Dated

To
The Judge of the Court of

Sir,

Whereas has failed to pay the arrears

(defaulter)

due from him in respect of Certificate No..... dated forwarded by the Assistant Commissioner of Central Excise to the Authorised Officer (so authorised by the Commissioner of Central Excise to the Authorised Officer (son authorised by the Commissioner of Central Excise under Rule 4 of the Customs (Attachment of Property of Defaulters for recovery of Government Dues) Rules 1995 amounting to Rs. and the interest payable under Sec. 11AA or Sec 11AB of Central Excise Act, 1944 and / or Rule

571/ Rule 57U of Central Excise Rules, 1944 for the period Commencing immediately after the said date.

And whereas the undersigned in exercise of his (powers under the Customs (Attachment of Property for Recovery of Government Dues) Rules, 1995, as made applicable to like matters in central excise by Notification No. 68/63-CE (NT) dt. 4.5.63, as amended, desires to proceed with attachment of a decree of Court, dated the day of made in suit No. of wherein was the plaintiff (and #) was the defendant and which decree is pending execution in your Court.

You are, therefore, requested to say the execution of the said decree unless and until-

- (i) the undersigned cancels this notice; or
- (ii) the Assistant Commissioner of Central Excise or the above mentioned defaulter applies to you to execute the decree.

Yours faithfully,

OFFICE SEAL

Authorised Officer
(NAME IN BLOCK LETTERS)
DESIGNATION

APPENDIX-VI

NOTICE OF ATTACHMENT OF MOVABLE PROPERTY IN THE CUSTODY OF A COURT OR A PUBLIC OFFICER

Office of the Assistant Commissioner,
Customs & Central Excise

To
Sir,

Whereas has not paid the arrears amounting to Rs. in respect of Certificate No..... dated forwarded by the Assistant Commissioner of Customs and the interest payable under section 11AA or Section 11AB of Central Excise Act, 1944 or Rule 571 / Rule 57U of Central Excise Rules, 1944, for the period commencing immediately after the said date and the said authorised Officer (so authorised by the Commissioner of Customs under Rule 4 of the Customs (Attachment of Property of Defaulters for Recovery of Government Dues) Rules, 1995) specifying that an amount of Rs. is to be recovered by the undersigned from the defaulter; and the undersigned desires to attach sums of money of other property, which is included in the defaulter"s property now in your custody*,

I request that you will hold the said money or property and any interest or dividend becoming payable thereon subject to the further and other available details.

OFFICE SEAL

Authorised Officer
(NAME IN BLOCK LETTERS)
DESIGNATION

Note:-* Here state how the money or property is understood to be in the hands of the Court of the Public Officer addressed, on what account and other available details.

APPENDIX - VII A

Office of the Assistant Commissioner,
Customs & Central Excise,

To
(Attaching Officer)

Whereas the undersigned the passed on the day of 19
an order for the attachment of the under mentioned property in the course of proceedings for
the recovery of arrears due from in respect of Certificate.

(defaulter)

No. dated for warded by the Assistant Commissioner of Central Excise
..... to the Authorised Officer (so authorised by the Commissioner of Central Excise under
Rule 4 of the Customs (Attachment of Property for Recovery of Government Dues) Rule,
1995) as made applicable to like matters in central excise by Notification No. 68/63-CE(NT)
dt. 4.5.63, as amended, you are hereby directed to seize the said property and bring the same
before me and hold the same subject to my orders.

DETAILS OF PROPERTY

Given under my hand and seal at this day of 19
(OFFICE SEAL)

Authorised Officer
(NAME IN BLOCK LETTERS)
DESIGNATION

APPENDIX - VII B

Office of the Assistant Commissioner
Customs & Central Excise.

PROHIBITORY ORDER, WHERE THE PROPERTY CONSISTS OF SHARES IN A CORPORATION

To
(1)
(2)
(Principal Officer)
(Name of the Corporation)

Whereas has failed to pay the arrears due from
(defaulter)

him in respect of Certificate No. dated forwarded by the
Assistant Commissioner of Central Excise amounting to Rs. and the
interest payable under Section.
for the period commencing immediately after the said date.

It is ordered that you, No.(1) (above-mentioned, be, and you are hereby prohibited and
restrained, until the further order of the undersigned, from making any transfer of the shares
in the aforesaid Corporation standing in your name or from receiving payment of any

dividends thereon, 1(*It may be noted, that the property consisting of shares is included in the defaulter"s property.

And that you, No. (2) above-mentioned, are hereby prohibited and restrained, until the further order of the undersigned from permitting any such transfer or making any such payment.

Given under my hand and seal at this day of19
(OFFICE SEAL)

Authorised Officer
(NAME IN BLOCK LETTERS)
DESIGNATION

APPENDIX - VII C

ORDER OF ATTACHMENT OF PROPERTY CONSISTING OF AN INTEREST IN PARTNERSHIP PROPERTY

Office of the Assistant Commissioner
Customs & Central Excise

To

Whereas has not paid the arrears amounting to
(defaulter)

Rs. in respect of Certificate No. dated forwarded by the Assistant Commissioner of Central Excise and the interest payable under Section 11AA of the Central Excise, 1944, for the period commencing immediately after the said date and the said Tax Recovery Officer has sent to the undersigned a certified copy of the said Certificate, specifying that an amount of Rs. is to be recovered by the undersigned from the defaulter; and whereas the said is a partner in the firm known as Messers,

It is hereby ordered

(I) that the share of the said in the partnership property and profits of the said firm be and is hereby charged with the payment of the amount aforesaid due under the said Certificate; and

(ii) *that

Given under my hand and seal at this day of 19
.....

(OFFICE SEAL)

Authorised Officer
(NAME IN BLOCK LETTERS)
DESIGNATION

Note:- *Here incorporate any other order that may be considered necessary in the circumstances.

Score out portion in italics, if not applicable

PROCLAMATION OF SALE

Office of the Assistant Commissioner
Customs & Central Excise

To,
Whereas the Assistant Commissioner of Central Excise has forwarded the
Certificate No..... dated for the recovery of the sum of Rs.
from

(defaulter)

which sum is recoverable together with interest in accordance with Section for the period
commencing immediately after the said date and the costs, charges and expensed of the
proceedings for the recovery thereof;

And whereas the undersigned has ordered the sale of the attached property mentioned in
the

annexed schedule in satisfaction of the said Certificate;

And whereas on the day of 19 (the date fixed
for the sale) there will be due thereunder a sum of Rs. including costs and
interest;

Notice is hereby given that, in the absence of any order of postponement the said
property shall be should by public action at AM/ PM on the said
..... day
of 19 at
(place)

The sale will be of the property of the defaulter above-named as mentioned in the
schedule below; and the liabilities and claims attaching to the said property to the said
property, so far as they have been ascertained, are those specified in the schedule against each
lot;

The property will be put up for sale in the lost specified in the schedule. If the amount to
be realised by sale is satisfied by the sale of a portion of the property, the sale shall be
immediately stopped with respect to the remainder. The sale will also be stopped if, before
any lot is knocked down, the arrears mentioned in the said Certificate, interest payable under
Section and costs (including the costs of the sale) are tendered to the office conducting the
sale or proof is given to his satisfaction that the amount of such arrears, interests and costs
has been paid to the undersigned.

At the sale, the public generally are invited to bid either personally or by duly authorised
agent. No officer or other person, having any duty to perform in connection with this scale
shall, however, either directly or indirectly did for, acquire or attempt to acquire any interest
in the property sold.

The sale shall be subject to the conditions prescribed in the Customs (Attachment of
Property of Defaulters for the Recovery of Customs Dues) Rules, 1995, and to the following
further conditions:

I) The particulars specified in the annexed schedule have been stated to the best of the information of the undersigned, but the undersigned shall not be answerable for any error, mis-statement or omission in this proclamation.

2(**(ii) The reserve price below which the property shall not be sold is Rs.)

3.(iii) The amounts by which the biddings are to be increased shall be determined by the officer conducting the sale. In the event of any dispute arising as to the amount bid, or as to the bidder, the lot shall at once be again put up to auction.

4(iv) The highest bidder shall be declared to be the purchaser of any lot provided always that he is legally qualified to bid and provided further that the amount bid by him is not less than the reserve price. It shall be in the discretion of the under signed to decline acceptance of the highest bid when the price offered appears so clearly inadequate as to make it inadvisable to do so.

1(v) For reasons recorded, it shall in the discretion of the officer conducting the sale to adjourn it subject always to the provision of Customs (Attachment of Property of Defaulters for the Recovery of Customs dues) Rules, 1995, as made applicable to like matters in central excise by Notification No. 68/63-CE(NT) dt. 4.5.63, as amended.

(vi) In the case of movable property, the price of each lot shall be paid at the time of sale or as soon after as the officer holding the sale directs, and in default of payment, the property shall forthwith be again put up and resold.

2(vii) In the case of immovable property, the person declared to be the purchaser shall pay immediately after such declaration, a deposit of twenty-five per cent of the amount of his purchase money to the officer conducting the sale and, in default of such deposit, the property shall forth with be put up again and resold. The full amount of the purchase money payable shall be paid by the purchaser to the undersigned on or before the 15th day from the date of the sale of the property, exclusive of such day, or if the 15th day be a Sunday or other holiday, then on the first office day after 15th day. In default of payment within the period mentioned above, the property shall be resold, after the issue of a fresh proclamation of sale. The deposit, after defraying the expenses of the sale, may, if the undersigned thinks fit, be forfeited to the Government and the defaulting purchaser shall forfeit all claims to the property or the any part of the sum for which it may subsequently be sold.

SCHEDULE

No. of _____	Description property to be sold with the names of the other co-owners where the property belongs to the defaulter and any other persons as co-owners _____	Revenue assessed upon the property or any part thereof _____	Details of any encumbrances to which the property is liable _____	Claims, if any, which have been put forwarded to the property and any other known particulars bearing on its nature and value _____
1	2	3	4	5

Given under my hand and seal at this day of 19
.....

(OFFICE SEAL)

Authorised Officer
(NAME IN BLOCK LETTERS)
DESIGNATION

** Applies only in the case of inaction of immovable property where a reserve price is fixed.

APPENDIX IX

ORDER OF CONFIRMATION OF SALE OF IMMOVABLE PROPERTY

Office of the Assistant Commissioner Customs & Central Excise
..... purchased for Rs. the immovable property specified below at a
scale held ny public auction on the day of19 in execution of
Certificate No. dated forwarded by the Assistant Commissioner of Central
Excise, to the Authorised Officer (so authorised by the Commissioner of
Customs under Rule 4 of the Customs (Attachment of Property Defaulters for the Recovery
of Government Dues) Rules, 1995, as made applicable to like matters in central excise by
Notification No. 68/63-CE (NT) dt. 4.5.63, as amended, for recovery of arrears from
..... The full amount of the purchase money has been paid on

Accordingly the said sale is hereby confirmed.

Given under my hand and seal at this day of
.....19.....

(OFFICE SEAL)

Authorised Officer
(NAME IN BLOCK LETTERS)
DESIGNATION

APPENDIX - X

**NOTICE TO INTERESTED PARTIES TO SHOW CAUSE WHY SALE
SHOULD NOT BE SET ASIDE**

Office of the Assistant Commissioner
Customs & Central Excise

To

Whereas the under mentioned property was sold on the day of
in execution of Certification No. dated forwarded by the Assistant
Commissioner of Central Excise for recovery of arrears from

(defaulter)

And whereas has applied to the undersigned to set aside the sale under rule 20 of
the Customs (Attachment of Property of Defaulters for Recovery of Government Dues)

Rules, 1995, as made applicable to like matters in central excise by Notification No. 68/63-CE(NT) dt. 4.5.63, as amended.

Take notice that if you have any cause to show why the said application should not be granted, you should appear with you proofs before the under-signed on when the said application will be heard and determined.

DESCRIPTION OF PROPERTY

Given under my hand and seal at this day of 19.....
OFFICE SEAL

Authorised Officer
(NAME IN BLOCK LETTERS)
DESIGNATION

APPENDIX XI

CERTIFICATE OF SALE OF IMMOVABLE PROPERTY

Officer of the Assistant

Commissioner

Customs & Central Excise

This is to certify that Shri has been declared the purchaser at a sale by public auction on the day of of the under mentioned immovable property, in execution of Certificate No., forwarded by the Assistant Commissioner of Central Excise to the authorised Officer (so authorised by the Commissioner of Customs under Rule 4 of the Customs (Attachment of Property of Defaulter"s for Recovery of Government Dues) Rules, 1995, as made applicable to like matters in central excise by Notification No. 68/63-CE(NT) dt. 4.5.63, as amended, for recovery of arrears from and that the said sale has been duly confirmed by the undersigned and became absolute on the day of

SPECIFICATION OF PROPERTY

Given under my hand and seal at thisday 19.....
.....
(OFFICE SEAL)

Authorised Officer
(NAME IN BLOCK LETTERS)
DESIGNATION

APPENDIX XII A

CERTIFICATE OF SALE OF MOVABLE PROPERTY

Office of the Assistant Commissioner
Customs & Central Excise

This is to certify that Shri purchased for Rs.
the under mentioned movable property, at a sale by public auction on the
day of in execution of Certificate No. dated
..... forwarded by the Assistant Commissioner of Customs under Rule 4 of
the Customs (Attachment of Property of Defaulters for Recovery of Government Dues)
Rules, 1995, as made applicable to like matters in central excise by Notification No. 68/63-
CE(NT) dt. 4.5.63, as amended, specifying that an amount of Rs.
remains to be recovered from

SPECIFICATION OF PROPERTY

Given under hand and seal at this day of
.....19.....
(OFFICE SEAL)

Authorised Officer
(NAME IN BLOCK LETTERS)
DESIGNATION

APPENDIX - XIII

Record of Recovery of Arrears by Attachment and Sale of Movable / Immovable Property
under Section 142(1)(b) or Section 142(1)(c)(ii) of Customs Act, 1962, as made applicable to
Central Excise by Notification No. 68/63-CE (NT) - Any sum written off as irrecoverable

(Amount in
Rupees)

Certificate Number (Serial Number / Financial Year)	Provision Invoked	Date of Issue	Office (s) to whom certificate Issued
_____	_____	_____	_____
(1)	(2)	(3)	(4)
_____	_____	_____	_____

Particulars of Defaulters			Amount of Demand	Amount of Penalty

Name	Address	Registration Number if any		

5(a)	5(b)	5(c)	(6)	(7)
------	------	------	-----	-----

Amount of Interest leviabale till the date of issue of certificate	Total sum due to Government (6+7+8)	Amount paid after issue of certificate or attachment of property	
(8)	(9)	(10)	

Amount recovered by sale of movable/ formovable property	Amount of interest recovered covering the period till recovery was made	Particulars of cases written off after the issue of certificate	Remarks	
		No. & Amount	Date of Order	
(11)	(12)	13(a)	13(b)	14