



आयुक्त, सीमा शुल्क का कार्यालय, कांडला  
OFFICE OF THE COMMISSIONER OF CUSTOMS,  
न्यू कस्टम हाउस, कांडला  
NEW CUSTOM HOUSE, KANDLA-370 210  
Phone No:02836-271468/469, Fax No.02836-271467

F. No. S/20-235/AG/2016

Dated: 26.09.2016

**STANDING ORDER No.02 /2016**

1. It is observed that the concerned Section of this Custom House lacks co-ordination for effective recovery of arrears of revenue comprising of Customs duty, fine and penalty etc. where the demand is confirmed and decided in favour of Department after appeal by the party. The following procedure is prescribed for the recovery of arrears of Customs Revenue.
2. Once the Order in Original is issued by the Adjudicating Authority / Assessment Group, a copy of order is to be forwarded to concerned group/Dock Preventive (as the case may be ),RRA and Recovery Cell.
3. After the issue of order confirming demands under Section 28(1) of the Customs Act, 1962, and/ or issue of Order-in-Original the concerned Group shall wait for the appeal period to be over. After the expiry of appeal period, AC/ DC Group shall take steps including issuing letter asking to pay up the dues or else forward evidences to prove that appeal as been filed and prescribed pre-deposit has been paid in the Government account. If party pays up the dues same shall be reported to the Recovery Section with all evidences of payment. The details are to be submitted to Recovery Section in prescribe format in Statement of Arrears of Revenue for the month, by 5th of successive month. In case party submits details of appeal along with details of pre-deposit same may be forwarded to RRA Section after making necessary entries in the Group Arrears of Revenue register.
4. The RRA Section shall make necessary entries in the register and shall wait for the appeal period to be over. If details of appeal filed by the Importer/party and details of pre-deposit under Section 129 E of the Customs Act, 1962 is received same shall be entered in the register as prescribe vide CBEC Circular issued vide F.No. 993/17/ 2014-CSC dated 05.01.2015, (copy enclosed). The details of pre-deposit if received from Office of the Commissioner (Appeal) or Office of the Commissioner (AR) or CESTAT Registry or concerned Group, the RRA shall send the copy of the same to Recovery Section.
5. On receipt of OIO, the Recovery Section shall make necessary entries in the Arrears of Revenue Register. After confirming that dues are not paid/partly paid by the party the Recovery Section shall wait for the appeal period to be over. Once, appeal period over and if no report is received either from Group regarding recovery or from RRA in regards to pre deposit the Recovery Section shall ask for such details immediately.

6. If no appeal is filed or no compliance under Section 129 E of Customs Act, 1962 observed, the concerned Group shall proceed for persuasive action and simultaneously send the details to Recovery Section to issue Detention Orders to recover the amount payable by the Importer and others in terms of Section 142(1) (a) or (b) of Customs Act, 1962. A certificate shall be prepared in the Proforma as given in enclosed Appendix I and sent to Recovery Cell. While sending Appendix I to Recovery Cell, the following documents should invariably be enclosed.
  - Copy of Order-In-Original / Order confirming Less Charge Demands.
  - Copy of the Order of Commissioner (Appeal) CESTAT/ High Court/Supreme Court.
  - Copy of the stay application if any, pending before Commissioner (Appeal) / CESTAT /High Court /Supreme Court.
  - A Certificate to the effect that no stay application is pending before any Appellate Authority/ Court as far as amount sought to be recovered through Revenue Recovery Cell is concerned.
7. In case, the Certificate is sent without enclosing the above mentioned documents, the case shall not be taken up for initiating recovery proceeding by the Revenue Recovery Cell but shall be returned for making good the deficiencies.
8. After sending the certificate to Recovery Cell, the amounts due are paid by the concerned parties/ persons either in full or in part, then intimation about receipt of such payments shall be immediately sent by the Groups/Units to the Recovery Cell and in any case not later than 3 days of the receipt of such payments .In addition, copies of all further correspondence pertaining to the recovery of the sums due as mentioned in the Certificate sent to Recovery Cell should also be made available to the Recovery Cell on regular basis.
9. On receipt of certificate in Appendix I from the concerned Groups along with copies of Order-In-Original and other documents mentioned in preceding paragraphs a file no. shall be allocated by the Recovery Cell to each such case.
10. Asstt./ Dy. Commissioner of Customs of Recovery Cell has been empowered to attach and sell the movable and/ or immovable property of defaulter as per the Customs (Attachment of property of Defaulters for Recovery of Government dues) Rules, 1995 and for realizing the amount mentioned in the Certificate. Upon receipt of the certificate from the Appraising Group/Section the Recovery Cell shall issue a letter to the defaulter bringing to his/her notice the provision of the Section 142 of the Customs Act, 1962 and the amount of arrears due, with direction to pay the said amount within 10 days of the receipt of the notice. In the meantime, the officers of Revenue Recovery Cell shall make discreet inquiries about the movable &


immovable property of the defaulters and to report to AD/ DC Recovery Cell within a period of seven days the particulars of the property. While making the inquiries about the movable property by the Recovery Cell Officers shall also seek information about the business, bank accounts and information regarding assets from D.G.F.T's office (where application for grant of Import Export Code No. is filed). Inquiries should also be made from Income Tax Department and Sales Tax Department, regarding assets of the defaulters. In cases investigated by SIIB the property detail of the concerned persons should be recorded while examining them Under Section 108 of the Customs Act, 1962 which should be communicated to the Recovery Cell while sending the Certificate in Appendix I.

11. After expiry of 10 days notice period if Govt. dues are not paid by the defaulter, the Asstt. / Dy. Commissioner, Recovery Cell shall issue a Notice of Demand to the defaulter as per enclosed Appendix II. If said dues are not paid within 7 days of the Demand Notice the Asstt. Dy. Commissioner Recovery Cell will proceed with the recovery of dues as stipulated in Customs (Attachment of Property of Defaulters for Recovery of Govt. dues) Rules 1995.
12. The Detention Orders, to recover the amount payable by the Importer and others. in terms of Section 142(1) (a) or (b) of Customs Act,1962, certificate u/s 142 (1) (c)(i) of the Customs Act,1962, should be sent to the District Collector in cases , where the amount due is Rs. 1,00,000/ - and less. In all other cases, where the amount due, whether by way of duty or penalty or interest exceeds Rs.1,00,000/ , in case the defaulters property is located within Kutch district, the Deputy Commissioner/ Assistant Commissioner. Recovery Cell himself/herself initiate the action. In all other cases, the certificate in Appendix I should be forwarded to the respective Jurisdictional Commissioner of Customs and C. Excise.
13. In cases, where the arrears of revenue consisting of Customs duty, fine and penalty and or interest are not paid by the defaulters, the property of the defaulter, both movable and immovable, shall be attached by following procedure prescribed in Chapter II and III of the Customs (Attachment of Property of Defaulters for Recovery of Govt. dues) Rules 1995. For this purpose notice of demand, or of attachment of immovable property and notice of attachment of other assets etc. shall be issued in the relevant formats prescribed in the Hand Book of Recovery of Arrears of Customs Revenue published by the Directorate of Publicity and Public Relation Customs & C. Excise , New Delhi.
14. If the amount mentioned in the certificate together with the cost of detention of the property not paid within the period of 30 days from the date of attachment of the property, the Commissioner may authorize the proper officer to proceed to realize the amount by the sale of defaulter's property by public auction. For the purpose of sale of attached property, AD/DC shall be the proper officer for selling the property and the procedure prescribed in Chapter

III of the Customs (Attachment of Property of Defaulters for Recovery of Govt. dues) Rule, 1995 as well as instructions contained in the Hand Book of Recovery of Arrears of Customs Revenue shall be followed.

15. In cases where the certificate is issued to District Collectors for recovery of arrears and the amount due is not recovered by the District Authorities within three months of the issuance of Certificate in Appendix I, the District Authorities should be informed by the Recovery Cell through a registered AD letter to discontinue recovery.
16. The recovery cell from time to time will monitor arrears of cases pending in various forums such as Cestat, High Court, and Supreme Court with aid of internet. Also providing the details of arrears cases such as party's name Appeal numbers & forum to the RRA/Legal section, the status may be known/confirmed. The legal/RRA section while replying ensure that if final order received in such case the copy or same be provided to recovery cell.
17. In cases the Certificate under Section 142(1) (c) (ii) of the Customs Act, 1962 is received from the other Commissioner for the recovery of Govt. Revenue the Recovery Cell shall enter the said Certificate in a separate Register maintained for that purpose and thereafter AC / DC Recovery Cell shall issue a Demand Notice to the defaulter in Appendix II and further action to recover the Govt. Revenue shall be initiated by the said Asstt./ Dy. Commissioner as prescribed under Customs (Attachment of property of Defaulters for Recovery of Govt. dues) Rules 1995.
18. This Standing Order shall come into force with immediate effect.

Encl: Forms in Annexure I to XII A



(P. V. R. Reddy),

Principal Commissioner,  
Custom House, Kandla.

Copy To:

01. The Chief Commissioner of Customs, Gujarat Zone, Ahmedabad.
02. The Principal Commissioner of Customs, Mundra.
03. All Additional/ Joint Commissioners of Customs, Kandla.
04. All Deputy / Assistant Commissioner of Customs, Kandla.
05. The Assistant Commissioner of Customs, Custom Division. Bhuj.
06. All Groups / Sections, Customs, Kandla.
07. Notice Board / Guard File.
08. The EDI Section, for uploading on website.

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 (N F) 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 57I/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:

**PANCHNAMA  
ATTACHMENT OF MOVABLE PROPERTY**

Panchnama drawn by the Panchas, in the presence of Shri ..... Authorised Officer, of the Office 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 in 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 Panchas, 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

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

TO

Officer of the Assistant Commissioner  
Customs & Central Excise

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



**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 57I / 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.

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 due from him in respect of Certificate  
(defaulter)  
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 (so 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 57I/ 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 stay 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.

OFFICE SEAL.

Yours faithfully,

Authorised Officer  
(NAME IN BLOCK LETTERS)  
DESIGNATION

**APPENDIX - VII A**

Office of the Assistant Commissioner,  
Customs & Central Excise,

To  
(Attaching Officer)

Whereas the undersigned has 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 ..... (defaulter) 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 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 of ..... 19 .....

(OFFICE SEAL.)

Authorised Officer  
(NAME IN BLOCK LETTERS)  
DESIGNATION

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

To, Office of the Assistant Commissioner Customs & Central Excise

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 expense 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 there under 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 sold by public auction 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, 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 lot 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 officer 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 sale shall, however, either directly or indirectly bid 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:

1. 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, if 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.	Description of 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.



**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 your 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

**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 ..... this ..... day ..... 19 .....

(OFFICE SEAL)

Authorised Officer  
(NAME IN BLOCK LETTERS)  
DESIGNATION

**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