

**FORM NO. I.T.C.P. 5**

[See rule 26(1)(iii) of the Second Schedule to the Income-tax Act, 1961]

**Prohibitory order where the property to be attached consists of movable property to which the defaulter is entitled subject to a lien or right of some other person to the immediate possession thereof**

Office of the Tax Recovery Officer,

To

Whereas \_\_\_\_\_ [defaulter] has failed to pay the arrears due from him in respect of certificate No. \_\_\_\_\_ dated \_\_\_\_\_ drawn up by the undersigned, \_\_\_\_\_, amounting to Rs. \_\_\_\_\_ and the interest payable under section 220(2) of the Income-tax Act, 1961, for the period commencing immediately after the said date;

Whereas \_\_\_\_\_ [defaulter] had failed to pay the arrears due from him in respect of certificate No. \_\_\_\_\_ dated \_\_\_\_\_ forwarded by the Tax Recovery Officer, \_\_\_\_\_, to the undersigned, \_\_\_\_\_, amounting to Rs. \_\_\_\_\_ and the interest payable under section 220(2) of the Income-tax Act, 1961; and whereas the said Tax Recovery Officer has sent to the undersigned a certified copy of the said certificate under section 223(2) of the said Act specifying that an amount of

Rs. \_\_\_\_\_ is to be recovered from the defaulter;

It is ordered that \_\_\_\_\_ [name of person entitled to property] be, and is hereby, prohibited and restrained, until the further order of the undersigned, from receiving from you namely, \_\_\_\_\_, the following property in the possession of the said \_\_\_\_\_ that is to say : to which the said \_\_\_\_\_ is entitled, subject to your claim of immediate possession thereof;

And that you are hereby prohibited and restrained, until the further order of the undersigned, from delivering the said property to any person or persons whomsoever.

Given under my hand and seal at \_\_\_\_\_ this \_\_\_\_\_ day of

(SEAL)

Tax Recovery Officer

Score out whichever paragraph is not applicable.

†Fill in the name of the defaulter, and where the movable property is included in the defaulter's property by virtue of the Explanation to sub-section (1) of section 222 of the Income-tax Act, 1961, fill in the name of the person referred to in that Explanation.