

Finance Act 1965

Section 54 - Amendment of Section 226

In section 226 of the Income tax Act, for sub section (5), the following shall be substituted, namely :

"(5) The Income tax Officer may, if so authorised by the Commissioner by general or special order, recover any arrears of tax due from an assessee by distraint and sale of his movable property in the manner laid down in the Third Schedule."
