**Value Added Tax Act, 2003**

**Section 48 - Tax to Be First Charge on Property**

Notwithstanding anything to the contrary contained in any law for the time being in force, any amount payable by a dealer or any other person on account of tax, penalty or interest or any amount which a dealer is required to pay or deduct from payment or for which he is personally liable to the Government shall be a first charge on the property of the dealer or such person, as the case may be.