Cantonments Act, 2006

Section 105 - Attachment and sale of immovable property

1) When a warrant is issued for the attachment and sale of immovable property, the attachment shall be made by an order prohibiting the defaulter from transferring or charging the property in any way, and all persons from taking any benefit from such transfer or charge, and declaring that such property would be sold unless the amount of tax due with all costs of recovery is paid in the office of the Board within fifteen days from the date of attachment. (2) An order under sub-sec. (1) shall be displayed at some place on or adjacent to such property by passing the same conspicuously and by publishing the same in a newspaper having circulation in the area in which the property is situated or by any other means or mode as may be considered appropriate by the Chief Executive Officer. (3) Any transfer of or charge on the property attached or any interest thereon made without the written permission of the Chief Executive Officer shall be void as against'all claims of the Board enforceable under the attachment. (4) Where the sum due to the Board with the cost incurred by the Board in the sale of the property, including publication of notice in newspaper and a sum equal to five per cent of the purchase money for payment to the purchaser is paid by the defaulter, before the confirmation of the sale under sub-sec. (5), the attachment, if any, of the immovable property shall be deemed to have been removed. (5) After the sale of the property by auction as aforesaid, it shall be confirmed in writing by the Chief Executive Officer who shall put the person declared to be the purchaser in possession of the same and shall grant him a certificate to the effect that he has purchased the property to which the certificate refers. (6) The Central Government may make rules for (a) regulating the manner of execution of warrants for the attachment and sale of immovable property; (b) charging of fees for the attachment and sale of immovable property, to be included in the cost of recovery of the tax due; (c) summary determination of any claim made by any person other than the person liable for the payment of any tax, in respect of any property attached in execution of warrant under this section.