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**Finance (No. 2) Act, 1998**

**Section 32G - Power of Settlement Commission to order provisional attachment to protect revenue**

1) Where, during the pendency of any proceeding before it; the Settlement Commission is of the opinion that for the purpose of protecting the interests of revenue it is necessary so to do, it may, by order, attach provisionally any property belonging to the applicant in the manner as may be prescribed. (2) Every provisional attachment made by the Settlement Commission under sub-section (1) shall cease to have effect from the date, the sums due to the Central Government for which such attachment is made are discharged by the applicant and evidence to that effect is submitted to the Settlement Commission.