

**FORM NO. I.T.C.P. 22**

[See rule 69 of the Second Schedule to the Income-tax Act, 1961]

**Order attaching a business**

Office of the Tax Recovery  
Officer,

To

Whereas certificate No. \_\_\_\_\_ dated \_\_\_\_\_ for recovery of arrears amounting to Rs. \_\_\_\_\_ from you/ \_\_\_\_\_ [defaulter] has been drawn up by the undersigned / Tax Recovery Officer, \_\_\_\_\_ and the said Tax Recovery Officer has sent to the undersigned a certified copy of the said certificate under section 223(2) of the Income-tax Act, 1961;

It is hereby ordered that the business carried on by you under the name and style of \_\_\_\_\_ at \_\_\_\_\_ which 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, be and is hereby attached and you are informed accordingly.

It is hereby further ordered that you, the above said \_\_\_\_\_ be, and are hereby, prohibited and restrained from transferring or charging the said business in any way and that all persons whosoever are hereby prohibited and restrained from taking any benefit under such transfer or charge.

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

(SEAL)

Tax Recovery Officer

Fill in the name of the defaulter and where the business 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.

†Score out portion in italics, if not applicable.