

**FORM NO. I.T.C.P. 3**

[See rule 26(1)(i) of the Second Schedule to the Income-tax Act, 1961]

**Prohibitory order where the property consists of debts not secured by negotiable instruments**

Office of the Tax Recovery Officer,

To

\* Whereas \_\_\_\_\_ [defaulter] has failed to pay the arrears due from him in respect \_\_\_\_\_ of \_\_\_\_\_ certificate No. \_\_\_\_\_ dated \_\_\_\_\_, drawn up by the undersigned, \_\_\_\_\_ amounting to Rs. \_\_\_\_\_ and the interest payable under section 220(2) of the Income-tax Act, 1961, for the period commencing immediately after the said date;

\* Whereas \_\_\_\_\_ [defaulter] has failed to pay the arrears due from him \_\_\_\_\_ in \_\_\_\_\_ respect \_\_\_\_\_ of \_\_\_\_\_ certificate No. \_\_\_\_\_ dated \_\_\_\_\_ forwarded by the Tax Recovery Officer, \_\_\_\_\_ to the undersigned, \_\_\_\_\_ amounting to Rs. \_\_\_\_\_ and the interest payable under section 220(2) of the Income-tax Act, 1961; and whereas the said Tax Recovery Officer has sent to the undersigned a certified copy of the said certificate under section 223(2) of the said Act specifying that an amount \_\_\_\_\_ of Rs. \_\_\_\_\_ is to be recovered from the defaulter;

It is ordered that † \_\_\_\_\_ [name of creditor] be, and is hereby prohibited and restrained, until the further order of the undersigned, from receiving from you a certain debt alleged now to be due from you to † \_\_\_\_\_; [name of creditor]

And that you, the said \_\_\_\_\_, be, and you are hereby, prohibited and restrained, until the further order of the undersigned, from making payment of the said debt or any part thereof, to any person, whomsoever or otherwise than to the undersigned.

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

(SEAL)

\_\_\_\_\_  
Tax Recovery Officer

\*Score out whichever paragraph is not applicable.

†Fill in the name of the defaulter, and where the property consisting of the debt 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*.