

Provisional attachment of property under section 83

It is to inform that M/s ----- (name) having principal place of business at -----(address) bearing registration number as ----- (GSTIN/ID), PAN ----- is a registered taxable person under the <<SGST/CGST>> Act. Proceedings have been launched against the aforesaid taxable person under section << --->> of the said Act to determine the tax or any other amount due from the said person. As per information available with the department, it has come to my notice that the said person has a -

<<saving / current / FD/RD / depository >>account in your << bank/post office/financial institution>> having account no. << A/c no. >>;

or

property located at << property ID & location>>.

In order to protect the interests of revenue and in exercise of the powers conferred under section 83 of the Act, I ----- (name), ----- (designation), hereby provisionally attach the aforesaid account / property.

No debit shall be allowed to be made from the said account or any other account operated by the aforesaid person on the same PAN without the prior permission of this department.

or

The property mentioned above shall not be allowed to be disposed of without the prior permission of this department.

Signature

Name

Designation

FORM GST DRC - 23

[See rules 159(3), 159(5) & 159(6)]

Reference No.:

Date:

To

----- Name

----- Address

(Bank/Post Office/Financial Institution/Immovable property registering authority)

Order reference No. -

Date -

Restoration of provisionally attached property/bank account under section 83

Please refer to the attachment of << saving / current / FD/RD>> account in your << bank/post office/financial institution>> having account No. << ----- >>, attached vide above referred order, to safeguard the interest of revenue in the proceedings launched against the person. Now, there is no such proceedings pending against the defaulting person which warrants the attachment of the said accounts. Therefore, the said account may now be restored to the person concerned.

or

Please refer to the attachment of property << ID /Locality>> attached vide above referred order to safeguard the interest of revenue in the proceedings launched against the person. Now, there is no such proceedings pending against the defaulting person which warrants the attachment of the said property. Therefore, the said property may be restored to the person concerned.

Signature

Name

Designation