

Section 83 : Provisional attachment to protect revenue in certain cases

- ¹[(1) Where, after the initiation of any proceeding under Chapter XII, Chapter XIV or Chapter XV, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue it is necessary so to do, he may, by order in writing, attach provisionally, any property, including bank account, belonging to the taxable person or any person specified in sub-section (1A) of section 122, in such manner as may be prescribed.]
- (2) Every such provisional attachment shall cease to have effect after the expiry of a period of one year from the date of the order made under sub-section (1).

Relevant Rule: Rule 159

Relevant Form: Form GST DRC-22, GST DRC-22A, GST DRC-23

1 Sub-section (1) substituted by [the Finance Act, 2021 \(No. 13 of 2021\)](#). It is made effective from 01-01-2022 by Noti. No. 39/2021–Central Tax, dt. 21-12-2021. Earlier to substitution it read as under:

"(1) Where during the pendency of any proceedings under section 62 or section 63 or section 64 or section 67 or section 73 or section 74, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue, it is necessary so to do, he may, by order in writing attach provisionally any property, including bank account, belonging to the taxable person in such manner as may be prescribed. "