

FORM GST DRC -22

[See rule 159(1)]

Reference No.:

Date:

To

.....Name

.....Address

(Bank/ Post Office/Financial Institution/Immovable property registering authority/
Regional Transport Authority/Other Relevant Authority)

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.

or

It is to inform that Sh.....(name) resident of.....(address) bearing
PANand/or Aadhaar No. is a person specified under sub-section
(1A) of Section 122.

Proceedings have been launched against the aforesaid 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>>.

or

Vehicle No. <<description>>

or

Others (please specify) <<description>>

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.

²[This order shall cease to have effect, on the date of issuance of order in FORM GST DRC-23 by the Commissioner, or on the expiry of a period of one year from the date of issuance of this order, whichever is earlier.]

Signature

Name

Designation

Copy to (person)

Notes:

1. Form GST DRC-22 was substituted w.e.f. 01-01-2022 vide Notification No. 40/2021-Central Tax, dated 29-12-2021.

2. Inserted w.e.f. 26-10-2023 vide Notification No. 52/2023-Central Tax, dated 26-10-2023.