

FORM GST DRC - 23

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

Reference No.:

Date:

To

----- Name

_____ Address

(Bank/ Post Office/Financial Institution/Immovable property registering authority ¹[/Regional Transport Authority/Other Relevant 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 ²[requirement of] 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 ²[requirement of] attachment of the said property. Therefore, the said property may be restored to the person concerned.

Signature

Name

Designation

Copy to -

Notes:

1. Inserted w.e.f. 01-01-2022 vide Notification No. 40/2021-Central Tax, dated 29-12-2021.
2. The words "proceedings pending against the defaulting person which warrants the" were substituted w.e.f. 01-01-2022 vide Notification No. 40/2021-Central Tax, dated 29-12-2021.