

FORM GST DRC - 22

[See rule 159(1)]

Reference No.:

Date:

To

----- Name

----- Address

(Bank/ Post Office/Financial Institution/Immovable property registering 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. 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

Copy to –