

**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 –