# 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[/ Regional Transport Authority/Other Relevant Authority]303)

Order reference No. - Date –

**Restoration of provisionally attached property / bank account under section83** 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 [requirement of]304 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 [requirement of]305 attachment of the said property. Therefore, the said property may be restored to the person concerned.

Signature

Name Designation

Copy to -

303 Inserted vide notification no. 40/2021-CT, dt. 29.12.2021, with effect from the 1st day of January, 2022

304 Substituted for “proceedings pending against the defaulting person which warrants the” vide notification no. 40/2021-CT, dt. 29.12.2021, with effect from the 1st day of January, 2022

305 Substituted for “proceedings pending against the defaulting person which warrants the” vide notification no. 40/2021-CT, dt. 29.12.2021, with effect from the 1st day of January, 2022

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