

**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 <sup>1</sup>[/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 <sup>2</sup>[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 <sup>2</sup>[requirement of] attachment of the said property. Therefore, the said property may be restored to the person concerned.

Signature  
Name  
Designation

Copy to -

---

<sup>1</sup> Inserted (w.e.f. 01.01.2022) vide Notification No. 40/2021-CT dated 29.12.2021.

<sup>2</sup> Substituted (w.e.f. 01.01.2022) vide Notification No. 40/2021-CT dated 29.12.2021 for “proceedings pending against the defaulting person which warrants the”.