

Section 83

* Section 83. Provisional attachment to protect revenue in certain cases.-

1[(1) Where, after the initiation of any proceeding under Chapter XII, Chapter XIV or Chapter XV, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue it is necessary so to do, he may, by order in writing, attach provisionally, any property, including bank account, belonging to the taxable person or any person specified in sub-section (1A) of section 122, in such manner as may be prescribed.]

(2) Every such provisional attachment shall cease to have effect after the expiry of a period of one year from the date of the order made under sub-section (1).

*Enforced w.e.f. 1st July, 2017.

1. Substituted (w.e.f. 1st January, 2022 vide Notification No. 39/2021-C.T., dated 21st December, 2021) by s. 115 of The Finance Act, 2021 (No. 13 of 2021) dated 28th March, 2021 for

"(1) Where during the pendency of any proceedings under section 62 or section 63 or section 64 or section 67 or section 73 or section 74, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue, it is necessary so to do, he may, by order in writing attach provisionally any property, including bank account, belonging to the taxable person in such manner as may be prescribed."

Rule 159

Rule 159. Provisional attachment of property. -

(1) Where the Commissioner decides to attach any property, including bank account in accordance with the provisions of [section 83](#), he shall pass an order in [FORM GST DRC-22](#) to that effect mentioning therein, the details of property which is attached.

(2) The Commissioner shall send a copy of the order of attachment ¹[in [FORM GST DRC-22](#)] to the concerned Revenue Authority or Transport Authority or any such Authority to place encumbrance on the said movable or immovable property, which shall be removed only on the written instructions from the Commissioner to that effect ⁶[or on expiry of a period of one year from the date of issuance of order under sub-rule (1), whichever is earlier,].

(3) Where the property attached is of perishable or hazardous nature, ²[and if the person, whose property has been attached] pays an amount equivalent to the market price of such property or the amount that is or may become payable ³[by such person], whichever is lower, then such property shall be released forthwith, by an order in [FORM GST DRC-23](#), on proof of payment.

(4) Where ⁴[such person] fails to pay the amount referred to in sub-rule (3) in respect of the said property of perishable or hazardous nature, the Commissioner may dispose of such property and the amount realized thereby shall be adjusted against the tax, interest, penalty, fee or any other amount payable ⁴[such person].

(5) Any person whose property is attached may ⁵[file an objection in [FORM GST DRC-22A](#)] to the effect that the property attached was or is Not liable to attachment, and the Commissioner may, after affording an opportunity of being heard to the person filing the objection, release the said property by an order in [FORM GST DRC- 23](#).

(6) The Commissioner may, upon being satisfied that the property was, or is No longer liable for attachment, release such property by issuing an order in [FORM GST DRC- 23](#).

1. Inserted vide [Notification No 40/2021-CT dated 29.12.2021](#).

2. Substituted vide [Notification No 40/2021-CT dated 29.12.2021](#) for "and if the taxable person".

3. Substituted vide [Notification No 40/2021-CT dated 29.12.2021](#) for "by the taxable person".

4. Substituted vide [Notification No 40/2021-CT dated 29.12.2021](#) for "the taxable person".

5. Substituted vide [Notification No 40/2021-CT dated 29.12.2021](#) for ", within seven days of the attachment under sub-rule (1), file an objection".

6. Inserted vide [Notification No. 52/2023 - CT dated 26.10.2023](#)

Rule 160

Rule 160. Recovery from company in liquidation . -

Where the company is under liquidation as specified in [section 88](#), the Commissioner shall Notify the liquidator for the recovery of any amount representing tax, interest, penalty or any other amount due under the Act in [FORM GST DRC -24](#).