This has reference to your application under **FORM GST DRC-22A** with reference no……dated……furnishing details/information and documents in support of your objection request against provisional attachment of property under section 83.

<< text box ……>>*

<…Documents to be uploaded…>>

2. The objection furnished by you vide application referred above has not been found to be in order for the following reasons:

<<text box……>>*

<<…Documents to be uploaded…>>

Therefore, the application filed by you for restoration of provisionally attached property/bank account is hereby rejected.

[Name of the Tax officer] …….

[Designation]…..…….

[Office Name] ……

[Contact Information] …….".

64. In the principal rules, after the **FORM GST DRC-25** the following shall be inserted, with effect from the 01st day of April, 2027, namely: —

"FORM GST DRC – 26

[See rules 86A(1) and 86A(2)]

Date –

Reference No. –

To

GSTIN –

Name –

Address –

Order for restricting debit from electronic credit ledger under sub-rule (1) of rule 86A

Whereas it appears from the information/proceedings available with the undersigned that the input tax credit amounting to rupees…… in your electronic credit ledger has been fraudulently availed or is ineligible for the following reasons: –

<<text box……>>*

Now, therefore, in exercise of the powers conferred under sub-rule (1) of rule 86A of the Central Goods and Services Tax Rules, 2017, the debit of input tax credit amounting to rupees…… , equivalent to such credit, from the electronic credit ledger is hereby restricted.

This order shall remain in force till the earlier of the following: –

a. the expiry of a period of one year from the date of issuance of this order; or

b. the date on which the undersigned, upon being satisfied that the conditions for disallowing debit of the electronic credit ledger no longer exist, allows such debit by a subsequent order.

You may file your objection, if any, against this order in **FORM GST DRC-27**, as prescribed under rule 86A.

Signature

[Name of the Proper Officer]

[Designation]

[Jurisdiction]

Place:

Date: ".

65. In the principal rules, after the **FORM GST DRC-26**, the following Form shall be inserted with effect from the 01st day of April, 2027, namely: —

"FORM GST DRC – 27

[See rule 86A(3)]

Reference No…….. Date……

ARN of the order in **FORM GST DRC-26** ……

To,

The Proper Officer,

…….(Jurisdiction)

Application for filing objection against order restricting debit from electronic credit ledger

Whereas, an order in **FORM GST DRC 26** has been issued for restricting debit of sum of rupees …… from my/our electronic credit ledger under sub-rule (1) of rule 86A, vide ARN No…….

2. In accordance with the provisions of Rule 86A of the CGST Rules, 2017, I/We hereby submit my/our objection on the basis of the following facts and circumstances:

<<text box……>>*

<<…Documents, if any, to be uploaded…>>

Verification

I/We hereby solemnly affirm and declare that the information given above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Name –

GSTIN –

Address –

Place –

Date –