

FORM GST DRC - 01

[See rule 142(1)]

Reference No:

Date:

To

_____ GSTIN/ID

----- Name

_____ Address

Tax Period -----

F.Y. -----

Act -

Section / sub-section under which SCN is being issued -

SCN Reference No. ----

Date ----

Summary of Show Cause Notice

(a) Brief facts of the case

(b) Grounds

(c) Tax and other dues

(Amount in Rs.)

Sr. No.	Tax Period	Act	Place of supply (name of State)	Tax / Cess	Others	Total
1	2	3	4	5	6	7
Total						

FORM GST DRC -02

[See rule 142(1)(b)]

Reference No:

Date:

To

_____ GSTIN/ID

----- Name

_____ Address

SCN Ref. No. ----- Date – Statement Ref. No. ----

Date -

Section /sub-section under which statement is being issued -

Summary of Statement

(a) Brief facts of the case

(b) Grounds

(c) Tax and other dues

(Amount in Rs.)

Sr. No.	Tax Period	Act	Place of supply (name of State)	Tax/ Cess	Others	Total
1	2	3	4	5	6	7
Total						

FORM GST DRC- 03

[See rule 142(2) & 142 (3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

1.	GSTIN									
2.	Name									
3.	Cause of payment << drop down>> Audit, investigation, voluntary, SCN, others (specify)									
4.	Section under which voluntary payment is made << drop down>>									
5.	Details of show cause notice, if payment is made within 30 days of its issue						Reference No.		Date of issue	
6.	Financial Year									
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)									
Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11

8. Reasons, if any - << Text box>>

9. Verification-

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

Signature of Authorized Signatory

Name _____

Designation / Status -----

Date –

FORM GST DRC – 04

[See rule 142(2)]

Reference No:

Date:

To

_____ GSTIN/ID

----- Name

_____ Address

Tax Period -----

F.Y. -----

ARN -

Date -

Acknowledgement of acceptance of payment made voluntarily

The payment made by you vide application referred to above is hereby acknowledged to the extent of the amount paid and for the reasons stated therein.

Signature

Name

Designation

Copy to -

FORM GST DRC- 05

[See rule 142(3)]

Reference No:

Date:

To

_____ GSTIN/ID

----- Name

_____ Address

Tax Period -----

F.Y. -----

SCN -

Date -

ARN -

Date -

Intimation of conclusion of proceedings

This has reference to the show cause notice referred to above. As you have paid the amount of tax and other dues mentioned in the notice along with applicable interest and penalty in accordance with the provisions of section ---- , the proceedings initiated vide the said notice are hereby concluded.

Signature

Name

Designation

Copy to - -

FORM GST DRC - 06

[See rule 142(4)]

Reply to the Show Cause Notice

1. GSTIN		
2. Name		
3. Details of Show Cause Notice	Reference No.	Date of issue
4. Financial Year		
5. Reply		
<< Text box >>		
6. Documents uploaded		
<< List of documents >>		
7. Option for personal hearing <input type="checkbox"/> Yes <input type="checkbox"/> No		

8. Verification-

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of Authorized Signatory

Name _____

Designation / Status -----

Date –

FORM GST DRC - 07

[See rule 142(5)]

Summary of the order

1. Details of order –

(a) Order no. (b) Order date (c) Tax period -

2. Issues involved –<< drop down>>

classification, valuation, rate of tax, suppression of turnover, excess ITC claimed, excess refund released, place of supply, others (specify)

3. Description of goods / services -

Sr. No.	HSN	Description

4. Details of demand

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Place of supply	Act	Tax/ Cess	Interest	Penalty
1	2	3	4	5	6	7	8

5. Amount deposited

Sr. No.	Tax Period	Act	Tax/ Cess	Interest	Penalty	Others	Total
1	2	3	4	5	6	7	8
Total							

Signature
Name
Designation

Copy to --

FORM GST DRC - 08

[See rule 142(7)]

Reference No.:

Date:

Rectification of Order

Preamble - << Standard >> (Applicable for orders only)

Particulars of original order			
Tax period, if any			
Section under which order is passed			
Order no.		Date of issue	
Provision assessment order no., if any		Order date	
ARN, if applied for rectification		Date of ARN	

Your application for rectification of the order referred to above has been found to be satisfactory;

It has come to my notice that the above said order requires rectification; Reason for rectification -

<< text box >>

Details of demand, if any, after rectification

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Place of supply	Act	Tax/ Cess	Interest	Penalty
1	2	3	4	5	6	7	8

The aforesaid order is rectified in exercise of the powers conferred under section 161 as under:

<< text >>

To

_____ (GSTIN/ID)

-----Name

_____ (Address)

Copy to -

FORM GST DRC – 09

[See rule 143]

To

Particulars of defaulter -

GSTIN –

Name -

Demand order no.:

Date:

Reference no. of recovery:

Date:

Period:

Order for recovery through specified officer under section 79

Whereas a sum of Rs. <<----->> on account of tax, cess, interest and penalty is payable under the provisions of the <<SGST/UTGST/ CGST/ IGST/ CESS>> Act by the aforesaid person who has failed to make payment of such amount. The details of arrears are given in the table below:

(Amount in Rs.)

Act	Tax/Cess	Interest	Penalty	Others	Total
1	2	3	4	5	6
Integrated tax					
Central tax					
State/UT tax					
Cess					
Total					

<< Remarks >>

You are, hereby, required under the provisions of section 79 of the <<SGST>> Act to recover the amount due from the << person >>as mentioned above.

Signature

Name

Designation

Place:

Date:

FORM GST DRC – 10

[See rule 144(2)]

Notice for Auction of Goods under section 79 (1) (b) of the Act

Demand order no.:

Date:

Period:

Whereas an order has been made by me for sale of the attached or distrained goods specified in the Schedule below for recovery of Rs..... and interest thereon and admissible expenditure incurred on the recovery process in accordance with the provisions of section 79.

The sale will be by public auction and the goods shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached to the said properties, so far as they have been ascertained, are those specified in the Schedule against each lot.

The auction will be held on at.... AM/PM. In the event the entire amount due is paid before the date of auction, the sale will be stopped.

The price of each lot shall be paid at the time of sale or as per the directions of the proper officer/ specified officer and in default of payment, the goods shall be again put up for auction and resold.

Schedule

Serial No.	Description of goods	Quantity
1	2	3

Signature

Name

Designation

Place:

Date:

FORM GST DRC – 11
[See rule 144(5) & 147(12)]

Notice to successful bidder

To,

Please refer to Public Auction Reference no. _____ dated _____. On the basis of auction conducted on _____, you have been found to be a successful bidder in the instant case.

You are hereby, required to make payment of Rs. _____ within a period of 15 days from the date of auction.

The possession of the goods shall be transferred to you after you have made the full payment of the bid amount.

Signature
Name
Designation

Place:

Date:

FORM GST DRC – 12
[See rule 144(5) & 147(12)]

Sale Certificate

Demand order no.:

Date:

Reference no. of recovery:

Date:

Period:

This is to certify that the following goods:

Schedule (Movable Goods)

Sr. No.	Description of goods	Quantity
1	2	3

Schedule (Immovable Goods)

Building No./ Flat No.	Floor No.	Name of the Premises /Building	Road / Street	Localit y/ Village	District	Stat e	PIN Code	Latitude (optional)	Longitude (optional)
1	2	3	4	5	6	7	8	9	10

Schedule (Shares)

Sr. No.	Name of the Company	Quantity	Value
1	2	3	4

have been sold toat.....in public auction of the goods held for recovery of rupees ----- in accordance with the provisions of section 79(1)(b)/(d) of the <<SGST/UTGST/ CGST/ IGST/ CESS>> Act and rules made thereunder on ----- and the said..... (Purchaser) has been declared to be the purchaser of the said goods at the time of sale. The sale price of the said goods was received on..... The sale was confirmed on.....

Signature
Name
Designation

Place:

Date:

FORM GST DRC – 13

[See rule 145(1)]

Notice to a third person under section 79(1) (c)

To

The _____

Particulars of defaulter -

GSTIN –

Name -

Demand order no.:

Date:

Reference no. of recovery:

Date:

Period:

Whereas a sum of Rs. <<---->> on account of tax, cess, interest and penalty is payable under the provisions of the <<SGST / UTGST/CGST/ IGST>> Act by <<Name of Taxable person>> holding <<GSTIN>> who has failed to make payment of such amount; and/or

It is observed that a sum of rupees ----- is due or may become due to the said taxable person from you; or

It is observed that you hold or are likely to hold a sum of rupees ----- for or on account of the said person.

You are hereby directed to pay a sum of rupees ----- to the Government forthwith or upon the money becoming due or being held in compliance of the provisions contained in clause (c)(i) of sub-section (1) of section 79 of the Act.

Please note that any payment made by you in compliance of this notice will be deemed under section 79 of the Act to have been made under the authority of the said taxable person and the certificate from the government in FORM GST DRC - 14 will constitute a good and sufficient discharge of your liability to such person to the extent of the amount specified in the certificate.

Also, please note that if you discharge any liability to the said taxable person after receipt of this notice, you will be personally liable to the State /Central Government under section 79 of the Act to the extent of the liability discharged, or to the extent of the liability of the taxable person for tax, cess, interest and penalty, whichever is less.

Please note that, in case you fail to make payment in pursuance of this notice, you shall be deemed to be a defaulter in respect of the amount specified in the notice and consequences of the Act or the rules made thereunder shall follow.

Signature

Name

Designation

Place:

Date:

FORM GST DRC – 14

[See rule 145(2)]

Certificate of Payment to a Third Person

In response to the notice issued to you in FORM GST DRC-13 bearing reference no. _____ dated _____, you have discharged your liability by making a payment of Rs. _____ for the defaulter named below:

GSTIN –

Name -

Demand order no.:

Date:

Reference no. of recovery:

Date:

Period:

This certificate will constitute a good and sufficient discharge of your liability to above mentioned defaulter to the extent of the amount specified in the certificate.

Signature

Name

Designation

Place:

Date:

FORM GST DRC-15

[See rule 146]

APPLICATION BEFORE THE CIVIL COURT REQUESTING EXECUTION FOR A
DECREE

To

The Magistrate /Judge of the Court of

Demand order no.:

Date:

Period

Sir/Ma'am,

This is to inform you that as per the decree obtained in your Court on the day of
..... 20..... by(name of defaulter) in Suit No.
of 20..., a sum of rupees ----- is payable to the said person. However, the said person is
liable to pay a sum of rupees ----- under the provisions of the << SGST/UTGST/ CGST/
IGST/ CESS >> Act vide order number ----- dated -----.

You are requested to execute the decree and credit the net proceeds for settlement of the
outstanding recoverable amount as mentioned above.

Place:

Date:

Proper Officer/ Specified Officer

FORM GST DRC – 16
[See rule 147(1) & 151(1)]

To

GSTIN -

Name -

Address -

Demand order no.:

Date:

Reference no. of recovery:

Date:

Period:

Notice for attachment and sale of immovable/movable goods/shares under section 79

Whereas you have failed to pay the amount of Rs....., being the arrears of tax/cess/interest/penalty/ fee payable by you under the provisions of the <<SGST/UTGST/CGST/ IGST/ CESS>> Act.

The immovable goods mentioned in the Table below are, therefore, attached and will be sold for the recovery of the said amount. You are hereby prohibited from transferring or creating a charge on the said goods in any way and any transfer or charge created by you shall be invalid.

Schedule (Movable)

Sr. No.	Description of goods	Quantity
1	2	3

Schedule (Immovable)

Building No./ Flat No.	Floor No.	Name of the Premises /Building	Road/ Street	Locality / Village	District	State	PIN Code	Latitude (optional)	Longitude (optional)
1	2	3	4	5	6	7	8	9	10

Schedule (Shares)

Sr. No.	Name of the Company	Quantity
1	2	3

Signature
Name
Designation

Place:

Date:

FORM GST DRC – 17

[See rule 147(4)]

Notice for Auction of Immovable/Movable Property under section 79(1) (d)

Demand order no.:

Date:

Reference number of recovery:

Date:

Period:

Whereas an order has been made by me for sale of the attached or distrained goods specified in the Schedule below for recovery of Rs..... and interest thereon and admissible expenditure incurred on the recovery process in accordance with the provisions of section 79.

The sale will be by public auction and the goods shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached to the said properties, so far as they have been ascertained, are those specified in the Schedule against each lot.

In the absence of any order of postponement, the auction will be held on.....(date) at.....A.M/P.M. In the event the entire amount due is paid before the issuance of notice, the auction will be cancelled.

The price of each lot shall be paid at the time of sale or as per the directions of the proper officer/ specified officer and in default of payment, the goods shall be again put up for auction and resold.

Schedule (Movable)

Sr. No.	Description of goods	Quantity
1	2	3

Schedule (Immovable)

Building No./ Flat No.	Floor No.	Name of the Premises /Building	Road/ Street	Locality / Village	District	State	PIN Code	Latitude (optional)	Longitude (optional)
1	2	3	4	5	6	7	8	9	10

Schedule (Shares)

Sr. No.	Name of the Company	Quantity
1	2	3

Signature
Name
Designation

Place:
Date:

FORM GST DRC – 18

[See rule 155]

To

Name & Address of District Collector

.....

Demand order no.:

Date:

Reference number of recovery:

Date:

Period:

Certificate action under clause (e) of sub-section (1) section 79

I..... do hereby certify that a sum of Rs..... has been demanded from and is payable by M/s..... holding GSTINunder <<SGST/CGST/IGST/UTGST/CESS>> Act, but has not been paid and cannot be recovered from the said defaulter in the manner provided under the Act.

<< demand details >>

The said GSTIN holder owns property/resides/carries on business in your jurisdiction the particulars of which are given hereunder: -

<<Description>>

You are requested to take early steps to realise the sum of rupees ----- from the said defaulter as if it were an arrear of land revenue.

Signature

Name

Designation

Place:

Date:

FORM GST DRC – 19

[See rule 156]

To,

Magistrate,

<<Name and Address of the Court>>

Demand order no.:

Date:

Reference number of recovery:

Date:

Period:

Application to the Magistrate for Recovery as Fine

A sum of Rs. << ----- >> is recoverable from <<Name of taxable person>> holding <<GSTIN>> on account of tax, interest and penalty payable under the provisions of the Act. You are requested to kindly recover such amount in accordance with the provisions of clause (f) of sub-section (1) of section 79 of the Act as if it were a fine imposed by a Magistrate.

Details of Amount				
Description	Central tax	State /UT tax	Integrated tax	CESS
Tax/Cess				
Interest				
Penalty				
Fees				
Others				
Total				

Signature

Name

Designation

Place:

Date:

FORM GST DRC – 20

[See rule 158(1)]

Application for Deferred Payment/ Payment in Instalments

1. Name of the taxable person-
2. GSTIN -
3. Period _____

In accordance with the provisions of section 80 of the Act, I request you to allow me extension of time upto ----- for payment of tax/ other dues or to allow me to pay such tax/other dues in -----instalments for reasons stated below:

Demand ID				
Description	Central tax	State /UT tax	Integrated tax	CESS
Tax/Cess				
Interest				
Penalty				
Fees				
Others				
Total				

Reasons: -

Upload Document

Verification

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

Signature of Authorized Signatory _____

Name _____

Place -

Date -

FORM GST DRC – 21

[See rule 158(2)]

Reference No <<--->>

<< Date >>

To

GSTIN -----

Name -----

Address -----

Demand Order No.

Date:

Reference number of recovery:

Date:

Period -

Application Reference No. (ARN) -

Date -

Order for acceptance/rejection of application for deferred payment / payment in instalments
This has reference to your above referred application, filed under section 80 of the Act. Your application for deferred payment / payment of tax/other dues in instalments has been examined and in this connection, you are allowed to pay tax and other dues by ----- (date) or in this connection you are allowed to pay the tax and other dues amounting to rupees ----- - in ----- monthly instalments.

OR

This has reference to your above referred application, filed under section 80 of the Act. Your application for deferred payment / payment of tax/other dues in instalments has been examined and it has not been found possible to accede to your request for the following reasons:

Reasons for rejection

Signature

Name

Designation

Place:

Date:

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 –

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)

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 proceedings pending against the defaulting person which warrants the 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 proceedings pending against the defaulting person which warrants the attachment of the said property. Therefore, the said property may be restored to the person concerned.

Signature
Name
Designation

Copy to -

FORMGST DRC-24

[See rule 160]

To

The Liquidator/Receiver,

Name of the taxable person:

GSTIN:

Demand order no.:

Date:

Period:

Intimation to Liquidator for recovery of amount

This has reference to your letter <<intimation no. & date>>, giving intimation of your appointment as liquidator for the <<company name>> holding <<GSTIN>>. In this connection, it is informed that the said company owes / likely to owe the following amount to the State / Central Government:

Current / Anticipated Demand

(Amount in Rs.)

Act	Tax	Interest	Penalty	Other Dues	Total Arrears
1	2	3	4	5	6
Central tax					
State / UT tax					
Integrated tax					
Cess					

In compliance of the provisions of section 88 of the Act, you are hereby directed to make sufficient provision for discharge of the current and anticipated liabilities, before the final winding up of the company.

Name

Designation

Place:

Date:

FORM GST DRC – 25
[See rule 161]

Reference No << --- >>
Date >>

<<

To
GSTIN -----
Name -----
Address -----

Demand Order No.:

Date:

Reference number of recovery:

Date:

Period:

Reference No. in Appeal or Revision or any other proceeding -

Date:

Continuation of Recovery Proceedings

This has reference to the initiation of recovery proceedings against you vide above referred recovery reference number for a sum of Rs.....

The Appellate /Revisional authority /Court << name of authority / Court>>has enhanced/reduced the dues covered by the above mentioned demand order No.....dated.....vide order no. ----- dated ----- and the dues now stands at Rs.....The recovery of enhanced/reduced amount of Rs..... stands continued from the stage at which the recovery proceedings stood immediately before disposal of appeal or revision. The revised amount of demand after giving effect of appeal / revision is given below:

Financial year:

(Amount in Rs.)

Act	Tax	Interest	Penalty	Other Dues	Total Arrears
1	2	3	4	5	6
Central tax					
State / UT tax					
Integrated tax					
Cess					

Signature
Name
Designation

Place:

Date: