

# Demand & Recovery – Forms



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# **Demand & Recovery**

## **Forms for Demand and Recovery**

# DRC – 01 – Summary of Show Cause Notice

[FORM GST DRC - 01  
[See rule 100 (2) & 142(1)(a)]]

Reference No:

Date:

To

\_\_\_\_\_GSTIN/Temp. 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.	Ta x rat e	Turnov er	Tax Period		Ac t	POS (Place of Suppl y)	Ta x	Intere st	Penalt y	Fe e	Other s	Tota l
			Fro m	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												

# DRC – 01A – Part A– Intimation of Tax Ascertained

[FORM GST DRC-01A<sup>220</sup>

Intimation of tax ascertained as being payable under section 73(5)/74(5)

[See Rule 142 (1A)]

## Part A

No.:

Date:

Case ID No.

To

GSTIN.....Name

me.....

Address.....

*Sub.: Case Proceeding Reference No.....- Intimation of liability under section 73(5)/section 74(5) – reg.*

Please refer to the above proceedings. In this regard, the amount of tax/interest/penalty payable by you under section 73(5) / 74(5) with reference to the said case as ascertained by the undersigned in terms of the available information, as is given below:

Act	Period	Tax			
CGST Act					
SGST/UTGST Act					
IGST Act					
Cess					
Total					

The grounds and quantification are attached / given below:

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest in full by ....., failing which Show Cause Notice will be issued under section 73(1).

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest and penalty under section 74(5) by ....., failing which Show Cause Notice will be issued under section 74(1).

In case you wish to file any submissions against the above ascertainment, the same may be furnished by..... in Part B of this Form

Proper Officer

# DRC – 01A – Part B – Reply to Communication of payment before SCN

## Part B

Reply to the communication for payment before issue of Show Cause Notice

[See Rule 142 (2A)]

No.:

Date:

To

Proper Officer,

Wing / Jurisdiction.

*Sub.: Case Proceeding Reference No.....- Payment/Submissions in response to liability intimated under Section 73(5)/74(5) – reg.*

Please refer to Intimation ID..... in respect of Case ID.....vide which the liability of tax payable as ascertained under section 73(5) / 74(5) was intimated.

In this regard,

A. this is to inform that the said liability is discharged partially to the extent of Rs. .... through .....and the submissions regarding remaining liability are attached / given below:

OR

B. the said liability is not acceptable and the submissions in this regard are attached / given below:

Authorised Signatory

# DRC – 02 – Summary of Statement

[FORM GST DRC -02

[See rule 142(1)(b)]

Reference No:

Date:

To

\_\_\_\_\_ GSTIN/ID

----- Name

\_\_\_\_\_ Address

Tax Period :

F.Y. :

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

SCN Ref. No. -----

Date –

Statement Ref. No. ----

Date –

## Summary of Statement :

(a) Brief facts of the case :

(b) Grounds :

(c) Tax and other dues :

(Amount in Rs.)

Sr. No.	Ta x rat e	Turnov er	Tax Period		Ac t	POS (Place of Suppl y)	Ta x	Intere st	Penalt y	Fe e	Other s	Tota l
			Fro m	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Tota l												

# DRC – 05 – Intimation of Conclusion of Proceedings

## FORM GST DRC- 05

[See rule 142(3)]

Reference No:

Date:

To

\_\_\_\_\_ GSTIN/ID  
----- Name  
\_\_\_\_\_ Address

Tax Period -----

SCN -

ARN -

F.Y. -----

Date -

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 --

# DRC – 06 – Reply to Show Cause Notice

## 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 therefrom.



# DRC – 07 – Summary of Order

[FORM GST DRC-07  
[See rule 100(1), 100(2), 100(3) & 142(5)]]

## Summary of the order

Reference No. -

Date –

### 1. Details of order :

(a) Order No. :

(b) Order date :

(c) Financial year :

(d) Tax period: From --- To -----

### 2. Issues involved :

### 3. Description of goods / services (if applicable):

Sr. No.	HSN code	Description

### 4. Section(s) of the Act under which demand is created:

### 5. Details of demand :

(Amount in Rs.)

Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												

You are hereby directed to make the payment by <Date> failing which proceedings shall be initiated against you to recover the outstanding dues.

# DRC – 22 – Provisional Attachment of Property u/s 83

## 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

# DRC – 23 – Restoration of Provisionally attached Property/ Bank Account u/s 83

## 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.

Thank you

