



The Institute of Cost Accountants of India
(Statutory body under an Act of Parliament)
Tax Research Department

The Concept of Demand & Recovery Under GST

ACGAAP - 8 & Date: 18.05.2024

Introduction:

- ✚ The Goods and Service Tax is payable on a **self-assessment** basis under section 59 of CGST Act, 2017.
- ✚ If the Assessee pays the tax on self-assessment **correctly** then there will not be any problem.
- ✚ If there is any
 - short payment of tax or
 - non-payment of tax or
 - wrong availment and utilisation of input tax credit (ITC) or
 - erroneously claimed refund
- ✚ then the GST authorities will initiate demand and recovery provisions against the Assessee.
- ✚ Provisions of demand under GST Act and the consequent recovery provisions are similar to the provisions of Service Tax and Central Excise Act.

Demand and Adjudication

Demand u/s 73:

- ❖ Where it appears to the proper officer that **any**
 - ✓ tax has not been paid or
 - ✓ short paid or
 - ✓ erroneously refunded, or
 - ✓ where input tax credit has been wrongly availed or
 - ✓ input tax credit has been wrongly utilised
- ❖ for any reason, **other than the reason of fraud** or any wilful-misstatement or suppression of facts to evade tax,
- ❖ he **shall** serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit,
- ❖ requiring him to show cause as to why he should not pay the amount specified in the notice
- ❖ along with **interest** payable thereon under section 50 and
- ❖ a **penalty** **leviable** under the provisions of this Act or the rules made thereunder.

Demand u/s 74:

- ❖ Where it appears to the proper officer that **any**
 - ✓ tax has not been paid or
 - ✓ short paid or
 - ✓ erroneously refunded, or
 - ✓ where input tax credit has been wrongly availed or
 - ✓ input tax credit has been wrongly utilised

- ❖ by reason of fraud or any wilful-misstatement or suppression of facts to evade tax,
- ❖ he **shall** serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit,
- ❖ requiring him to show cause as to why he should not pay the amount specified in the notice
- ❖ along with interest payable thereon under section 50 and
- ❖ a penalty equivalent to the tax specified in the notice.

Note: Suppression means not providing information which the person is legally required to state, but intentionally or deliberately not stated.

Adjudicating Authority:

As per Section 2(4) of the CGST Act, 2017 “Adjudicating Authority” means any authority, appointed, or authorised to pass any **order** or **decision** under this Act, but **does not include**

- ❖ the Central Board of Excise and Customs,
- ❖ the Revisional Authority,
- ❖ the Authority for Advance Ruling,
- ❖ the Appellate Authority for Advance Ruling,
- ❖ the Appellate Authority and
- ❖ the Appellate Tribunal

Hence, the officers who are passing the demand orders are called as Adjudicating Authority.

Officers' u/s 3 of the Central Goods and Service Tax Act, 2017:

Principal Chief Commissioners of Central Tax



Chief Commissioners of Central Tax



Principal Commissioners of Central Tax



Commissioners of Central Tax



Additional Commissioners of Central Tax



Joint Commissioners of Central Tax



Deputy Commissioners of Central Tax



Assistant Commissioners of Central Tax



any other class of officers as it may deem fit:

Note: Commissioner also called as Director

Monetary Limits to issue Notices and Orders:

The amount of CGST/IGST

- not paid or
- short paid or
- erroneously refunded or
- input tax credit of central tax wrongly availed or utilized

for issuance of show cause notices and passing of orders under sections 73 and 74 of CGST Act

Sl. No.	Officer of Central Tax	CGST (including cess)	IGST (including cess)	CGST & IGST (including cess)
1.	Superintendent of Central Tax	≤ ₹10 lakhs	≤ ₹20 lakhs	≤ ₹20 lakhs
2.	Deputy or Assistant Commissioner of Central Tax	> ₹10 lakhs ≤ ₹1 crore	> ₹20 lakhs ≤ ₹2 crore	> ₹20 lakhs ≤ ₹2 crore
3.	Additional or Joint Commissioner of Central Tax	> ₹1 crore without any limit	> ₹2 crore without any limit	> ₹2 crore without any limit

Time Limit to issue SCN

Time limit for Show Cause Notice (SCN) and Adjudication (Order):		
Nature of transaction	Time for issuance of SCN	Time of issuance of order
Other than fraud	Within 2 years and 9 months from the due date of filing Annual Return for the Financial Year to which the demand pertains or from the date of erroneous refund. Section 73(2) of the CGST Act, 2017	Within 3 years from the due date of filing of Annual Return for the Financial Year to which the demand pertains or from the date of erroneous refund. Section 73(10) of the CGST Act, 2017
Fraud case	Within 4 years and 6 months from the due date of filing Annual Return for the Financial Year to which the demand pertains or from the date of erroneous refund. Section 74(2) of the CGST Act, 2017	Within 5 years from the due date of filing of Annual Return for the Financial Year to which the demand pertains or from the date of erroneous refund. Section 74(10) of the CGST Act, 2017
Any amount collected as tax but not paid Section 76(1) and (2) of the CGST Act, 2017.	No time limit	Within 1 Year from the date of issue of notice. Section 76(6) of the CGST Act, 2017
Non-payment of self-assessed tax	No need to issue a show cause notice	Recovery proceedings can be started directly.

Amount of Penalty payable u/s 73 & 74:

SI. No	Action by the Tax Payer	Amount of Penalty Payable	
		Normal Cases	Fraud Cases
1	Tax amount, along with the interest paid before issuance of SCN	No Penalty and No Notice shall be issued	15% of the tax amount payable as penalty and no notice shall be issued
2	Tax amount, along with the interest paid within 30 Days of issuance of SCN	No Penalty and All proceedings deemed to be concluded	25% of the tax amount payable as penalty. All proceedings deemed to be concluded
3	Tax amount, along with the interest paid within 30 Days of Communication of the Order	10% of the Tax amount or Rs 10,000 whichever is higher	50% of the tax amount payable as penalty. All proceedings deemed to be concluded
4	Tax amount, along with the interest paid after 30 Days of communication of the Order	10% of the Tax amount or Rs 10,000 whichever is higher	100% of the tax amount payable as penalty.

Time limit for passing the Order u/s 73 & 74:

SI. No	Particulars	Order Passed	
		Normal Cases u/s 73	Fraud Cases u/s 74
1	Time Limit to pass Order	The proper officer shall issue the order within three years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within three years from the date of erroneous refund.	The proper officer shall issue the order within a period of five years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within five years from the date of erroneous refund.

Key Note:

- ✚ The proper officer shall communicate the details of the determined tax, interest, and penalty in Part A of Form GST DRC-01A
- ✚ The proper officer shall serve the show cause notice under form **GST DRC-01**
- ✚ Reply to the SCN shall be furnished by the taxable person under **GST DRC-06**
- ✚ The Order shall be passed by the proper officer under **GST DRC-07**
- ✚ The Taxable Person shall make the payment of the demand amount or any other payment voluntarily by using form **GST DRC-03** by giving the details of the same.
- ✚ On receipt of payment the proper officer shall serve and acknowledge the payment through form **GST DRC-04** accordingly.

Recovery Proceedings under GST

S.78 Initiation of recovery proceedings:

Any amount payable by a taxable person in pursuance of an order passed under this Act shall be paid by such person **within a period of 3 months** from the date of service of such order failing which recovery proceedings shall be initiated:

Provided that where the proper officer considers it expedient in the **interest of revenue**, he may, for reasons to be **recorded in writing**, require the said taxable person to make such payment within such period less than a period of **3 months** as may be specified by him.

S.79 Recovery of tax:

(1) Where any amount payable by a person to the Government under any of the provisions of this Act or the rules made thereunder is not paid, the proper officer shall proceed to recover the amount by one or more of the following modes, namely

(a) **Recovery by deducting form any money owed:**

- The proper officer may deduct the amount so payable from any money owing to such person which may be under the control of the proper officer
- The proper officer shall issue Form **GST DRC-09**

(b) Recovery by sale of goods under the control of proper officer:

- The sale will be by auction including e-auction by **issuing a notice** in Form **GST DRC-10**
- Perishable or hazardous goods can be auctioned **immediately**, but in other cases a 15 days' notice is required.
- The successful bidder will be **informed** in Form **GST DRC-11** requiring him to make the payment within a period of 15 days from the date of auction.
- On payment of full bid amount, the proper officer shall transfer the possession of the said goods by **issuing a certificate** in Form **GST DRC-12**

(C) Recovery from a third person:

- (i) the proper officer may, by a notice in writing, require any other person
 - from whom money is due or may become due to such person or
 - who holds or may subsequently hold money for or
 - on account of such person,
 - to pay to the Government
- (ii) every person to whom the notice is issued under sub-clause (i) shall be **bound to comply** with such notice, and in particular, where any such notice is issued to a post office, banking company or an insurer, it shall **not be necessary to produce any passbook**, deposit receipt, policy or any other document for the purpose of any entry, endorsement or the like being made before payment is made, notwithstanding any rule, practice or requirement to the contrary;

(iii) in case the person to whom a notice under sub-clause (i) has been issued, **fails** to make the payment in pursuance thereof to the Government, he shall be **deemed to be a defaulter** in respect of the amount specified in the notice and all the consequences of this Act or the rules made thereunder shall follow

(iv) the officer issuing a notice under sub-clause (i) may, at any time, **amend** or revoke such notice or extend the time for making any payment in pursuance of the notice

Practical:

Recovery of defaulted money can be undertaken from such third person by issuing him a **notice** in **Form GST DRC-13** directing him to deposit the amount specified in the notice.

On payment by such person, the proper officer shall **issue a certificate** in Form **GST DRC-14** indicating the details of the liability so discharged.

(d) Recovery by sale of movable or immovable property

- The proper officer may, in accordance with the rules to be made in this behalf, **distrain (seizure of property)** any movable or immovable property belonging to or under the control of such person
- Detain the same until the amount payable is paid
- If any amount remains unpaid for a period of **30 days** next after any such distress, the proper officer may sell the property
- If any surplus arises, he may refund to the tax payer

Practical

- The Proper Officer **shall issue a notice for attachment** in form **GST DRC-16**

- Subsequently, the proper officer will serve **Notice for Auction** of Immovable / Movable Property under section 79(1) in Form **GST DRC-17**

(e) Recovery through land revenue authority:

- The proper officer may prepare a **certificate signed** by him specifying the amount due from such person and
- send it to the Collector of the district in which such person owns any property or resides or carries on his business or to any officer authorised by the Government and
- the said Collector or the said officer, on receipt of such certificate, shall proceed to recover from such person the amount specified thereunder as if it were **an arrear of land revenue**
- The proper officer shall issue **GST DRC-18** to the District Collector for recovery of the demand amount.

(f) Recovery through court:

Notwithstanding anything contained in the Code of Criminal Procedure, 1973, the proper officer may file an application to the appropriate Magistrate and such Magistrate shall proceed to recover from such person the amount specified thereunder as if it were a **fine imposed by him**.

The proper officer shall issue **GST DRC-19** in the form of Application to the Magistrate **for Recovery as Fine**.

Summary of Demand & Recovery (DRC) Forms as follows:

Form	Particulars
DRC-01A	Intimation of Tax Liability ascertained u/s 73 or 74
DRC-01B	Intimation of difference in liability reported in statement of outward supplies and that reported in return
DRC-01	Summary of Show Cause Notice
DRC-02	Summary of Statement
DRC-03	Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement
DRC-04	Acknowledgement of acceptance of payment made voluntarily
DRC-05	Intimation of conclusion of proceedings
DRC-06	Reply to the Show Cause Notice
DRC-07	Summary of the order
DRC-08	Summary of Rectification / Withdrawal Order
DRC-09	Order for recovery through specified officer under section 79
DRC-10	Notice for Auction of Goods under section 79 (1) (b) of the Act
DRC-11	Notice / Information to successful bidder
DRC-12	Sale Certificate to Bidder
DRC-13	Notice to a third person under section 79(1) (c)
DRC-14	Certificate of Payment to a Third Person
DRC-15	Application Before the Civil Court requesting Execution for a Decree
DRC-16	Notice for attachment and sale of immovable/movable goods/shares u/s 79
DRC-17	Notice for Auction of Immovable/Movable Property under section 79(1) (d)
DRC-18	Certificate action under clause (e) of sub-section (1) section 79 to District Collector
DRC-19	Application to the Magistrate for Recovery as Fine
DRC-20	Application for Deferred Payment/ Payment in Instalments
DRC-21	Order for acceptance/rejection of application for deferred payment / payment in instalments
DRC-22	Provisional attachment of property under section 83
DRC-23	Restoration of provisionally attached property / bank account under section 83
DRC-24	Intimation to Liquidator for recovery of amount
DRC-25	Continuation of Recovery Proceedings

By
CMA Kedarnath
Cost Accountant
9985162155
Hyderabad...



The Institute of Cost Accountants of India

(Statutory body under an Act of Parliament)

Tax Research Department

Applying for Deferred Payment / Payment in instalments (Form GST DRC-20)

Section 80: Payment of tax and other amount in instalments:

- ❖ On an application filed by a taxable person, the Commissioner **may**, for reasons to be recorded in writing,
- ❖ extend the time for payment or allow payment of any amount due under this Act,
- ❖ **other than** the amount due as per the liability **self-assessed in any return**,
- ❖ by such person in **monthly instalments** not exceeding **24**,
- ❖ subject to payment of **interest** under **section 50** and subject to such conditions and limitations as may be prescribed:
- ❖ Provided that where there is **default in payment** of any **one** instalment on its due date,
- ❖ the **whole outstanding balance** payable on such date shall become due and payable forthwith
- ❖ and shall, without any further notice being served on the person, be liable for recovery.

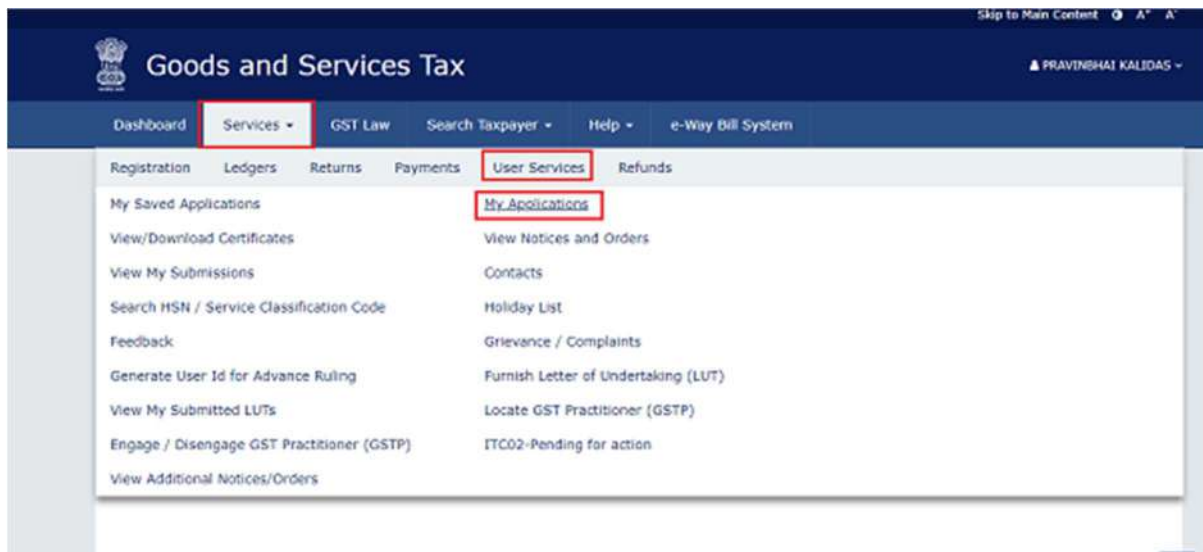
How to File an Application for Deferred Payment / Payment in Instalments through Form GST DRC-20

- ❖ **FORM GST DRC- 20** is an application filed electronically by the tax payer
- ❖ Such application shall be filed **electronically** by taxable person for
- ❖ Seeking an extension of time for the payment of taxes or any amount due under the Act or for **allowing payment** of such taxes or amount in instalments in accordance with the provisions of **section 80**,
- ❖ the commissioner shall **call for a report** from the jurisdictional officer about the financial ability of the taxable person to pay the said amount.
- ❖ Upon consideration of the request of the taxable person and the report of the jurisdictional officer,
- ❖ the Commissioner **may** issue an order in **FORM GST DRC- 21** allowing the taxable person **further time** to make payment and/or to pay the amount in such **monthly instalments**, not exceeding **twenty-four**, as he may deem fit.
- ❖ The Instalment facility shall **not** be available to:
 - the taxable person has **already defaulted** on the payment of any amount under the Act or the IGST Act, 2017 or the UTGST Act, 2017 or any of the SGST Act, 2017, for which the recovery process is on;
 - the taxable person **has not been allowed** to make payment in instalments in the **preceding financial year** under the Act or the IGST Act, 2017 or the UTGST Act, 2017 or any of the SGST Act, 2017;
 - the amount for which instalment facility is sought is **less than Rs 25,000/-**

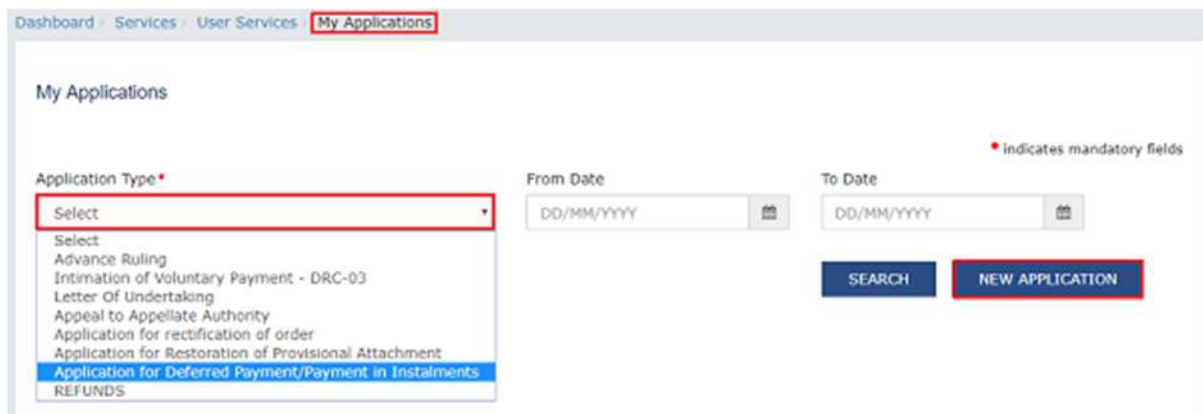
Practical Approach:

To file an Application for Rectification of Order, perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click **Dashboard > Services > User Services > My Applications**



4. **My Applications** page is displayed. In the **Application Type** field, select “**Application for Deferred Payment/Payment in Instalments**” and then click the **NEW APPLICATION** button.



5. **New Application** page is displayed. Enter details in the displayed fields as mentioned in the following steps.

Dashboard > Services > User Services > My Applications > **New Application**

Application Type	GSTIN/Temporary ID	Legal Name of the Applicant	Status
Application for Deferred Payment/Payment in Instalments	18AJIPA1572E7ZE	ANGAD JASBIRSINGH ARORA	New Application

Indicates mandatory fields

Payment Details *

Demand ID *

Enter Demand ID

SEARCH

Tax Period *

From

To

Type Of Payment *

☒ Monthly Instalments

☐ Deferred Payment

Monthly Instalments

Number of Months *

Select

CALCULATE

Details of Application for Deferred Payment / Payment in Instalments

Upload Supporting Documents

Enter Document Description

Choose File

No file chosen

Only PDF/JPEG file format is allowed

Maximum file size for upload is 5MB

Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy.

Reasons

Enter Reason

1000 characters remaining

Reason can be given for more clarification

Verification *

☐ I, ANGAD JASBIRSINGH ARORA, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory/ Applicant *

Select

Place *

Enter Place

Designation / Status

Date

21/08/2018

BACK

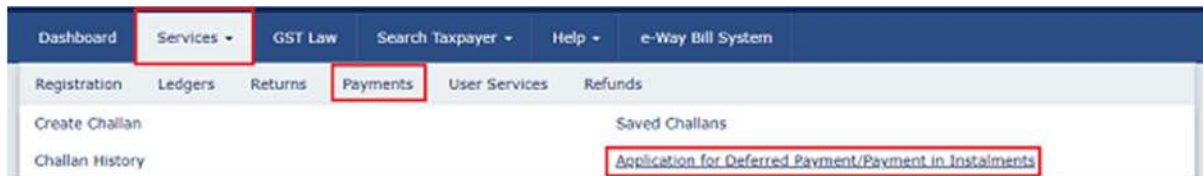
PREVIEW

SUBMIT

Note:

Alternatively, we can access this application form from the following navigation:

Dashboard > Services > Payments > Application for Deferred Payment/Payment in Instalments



5a. In the **Demand ID** field, enter the **demand id** and click the **SEARCH** button.

Details of the outstanding demand gets displayed below the SEARCH field.

Also, **Tax Period** fields below get auto-populated.

Demand ID ●

ZA2108180000270 SEARCH

Description	Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)
Tax/Cess (₹)	28	0	0	0
Interest (₹)	78	0	0	0
Penalty (₹)	78	0	0	0
Fees (₹)	0	0	0	0
Others (₹)	0	0	0	0
Total(₹)	184	0	0	0

Tax Period ●

From Apr 2018 To Jun 2018

5b. In **Type of Payment** field, choose one of the two radio buttons against **Monthly Instalments** or **Deferred Payment** options.

Type Of Payment*

☒ Monthly Instalments ☐ Deferred Payment

5b. i. If you select the radio button against the **Monthly Instalments** option, its field appears.

Enter the number of months and
click the **CALCULATE** button.

This will auto-calculate and display the **Expected Monthly Instalment** table.

Also, note the message below the expected monthly instalment table that mentions the per annum interest rate which will be charged on the Tax/Cess amount.

Type Of Payment*

☒ Monthly Instalments ☐ Deferred Payment

Monthly Instalments

Number of Months*

10 **CALCULATE**

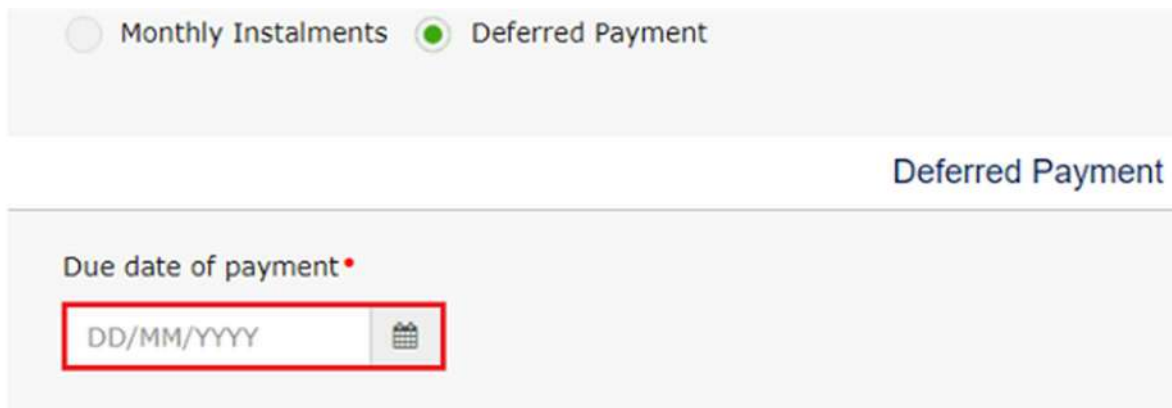
	Description	Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)
Expected Monthly Instalment	Tax/Cess (₹)	0	38	59	0
	Interest (₹)	0	1	0	0
	Penalty (₹)	0	1	0	0
	Fees (₹)	0	0	0	0
	Others (₹)	0	0	0	0
	Total(₹)	0	39	57	0

Note: 18% interest rate per annum will be charged on the Tax/Cess Amount

Note: Maximum no of Instalments allowed is 24 u/s 80.

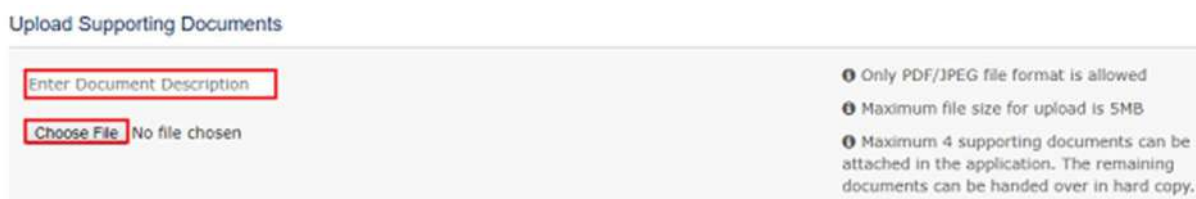
5b. ii. If you select the radio buttons against the **Deferred Payment** option, its field appears.

Select your preferred **Due date of payment** from the calendar.



The screenshot shows a form section titled "Deferred Payment". At the top, there are two radio buttons: "Monthly Instalments" (unselected) and "Deferred Payment" (selected). Below this, the label "Due date of payment" is followed by a red asterisk, indicating it is a required field. The input field contains the placeholder text "DD/MM/YYYY" and a calendar icon to its right. The entire input field is highlighted with a red rectangular border.

5c. In the **Enter Document Description** field, enter brief description of the document, if any, you wish to upload along with this application. Then, click **Choose File** to upload those document(s). This is not a mandatory field.



The screenshot shows a section titled "Upload Supporting Documents". It contains two input fields: "Enter Document Description" and "Choose File". The "Choose File" button is highlighted with a red border and shows the text "No file chosen". To the right of these fields, there are three informational icons and their corresponding text: "Only PDF/JPEG file format is allowed", "Maximum file size for upload is 5MB", and "Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy."

5d. In the **Reasons** field, if required, enter details about why you are filing this application. This is also not a mandatory field.



The screenshot shows a section titled "Reasons". It contains a large text area with the placeholder text "Enter Reason". The text area is highlighted with a red rectangular border. To the right of the text area, there is an informational icon and the text "Reason can be given for more clarification". At the bottom left of the text area, it says "1000 characters remaining".

5e. Enter **Verification** details. The **Date** field is auto-populated based on the current system date. Select the declaration check-box and the name of the authorized signatory. Based on your selection, the field **Designation/Status** displayed below gets auto-populated. Enter the name of the place from where you are filing this application.

Verification*

☒ I, ANGAD JASBIRSINGH ARORA, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory/ Applicant* Place*

ANGAD ARORA Delhi

Designation / Status Date

Manager 17/08/2018


[BACK](#) [PREVIEW](#) [SUBMIT](#)

5e. Click **PREVIEW** to download and review your application. Once you are satisfied, click **SUBMIT**.

6. **Submit Application** page is displayed. Click **ISSUE WITH DSC** or **ISSUE WITH EVC**.

Dashboard [Submit Application](#) English

GSTIN	Legal Name	Trade Name
18AJPA1572EAZ8	ANGAD JASBIRSINGH ARORA	Angad Provision



Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

- DSC is compulsory for Companies & LLP
- Facing problem using DSC? [Click here for help](#)

[SUBMIT WITH DSC](#) [SUBMIT WITH EVC](#)

7. Provisional Acknowledgement page is displayed.

We will also receive an SMS and email intimating you of the generated ARN and successful filing of the application.

To download the filed application, click the **DOWNLOAD** button or click **Go To My Applications** link go back to **My Applications** page.

The screenshot shows the 'Provisional Acknowledgement' page. At the top, a green banner states 'Your form has been signed successfully through EVC'. Below this, a teal header reads 'Acknowledgement for submission of FORM GST DRC-20-Application for Deferred Payment/Payment in Instalments'. A message states 'Your application has been successfully submitted against AD1908190010085.' A table follows with application details. A 'Go To My Applications' link is in the top right, and a 'DOWNLOAD' button is in the bottom right.

GSTIN/Temporary ID	18AJIPA1572E7ZE
Date of filing	22/08/2018
Time of filing	12:33
Place of filing	BLR
Legal Name of the Applicant	ANGAD JASBIRSINGH ARORA

Note: Once the application is filed, Status of the application gets updated to **“Pending for Processing”**.

8. Additionally, following actions will take place on the GST Portal:

- Your application for payment in Instalments shall be submitted to the Commissioner of concerned jurisdictional authority and will become a pending item in his/her queue of work-items. The Officer will adjudicate on the application and either Approve or Reject your request. You can access the generated ARN and view the filed application from the following navigation: **Dashboard > Services > User Services > My Applications > Case Details > APPLICATIONS**
- Demand ID in DCR, in respect of which you have filed this application, will be flagged to show that such an application is filed against the Demand ID.
- Take action using APPLICATIONS tab of Case Details screen: View your Filed Application

To view Application Details based on which this Case was created, perform following steps:

1. On the **Case Details** page of that particular application, select the **APPLICATIONS** tab, if it is not selected by default. This tab provides you an option to view the filed application, along with its supporting documents in PDF mode. Click **BACK** to go back to **My Applications** page.

Dashboard > Services > User Services > My Applications > **Case Details**

ARN: **AD1808180000763** GSTIN/UIN/Temporary ID: **18AJIPA1572E7ZE** Date Of Application/Case Creation: **20/08/2018** Status: **Pending for Processing**

APPLICATIONS	Type of Documents	Action
ORDERS	Application for Deferred Payment/Payment in Instalments	GST DRC-20
	Supporting Documents	IT

BACK

Click **BACK** to go back to **My Applications** page.

2. Click the documents in the “**Action**” column to download and view them.

D. Take action using ORDERS tab of Case Details screen: View the Order Issued on that Application

To view and download the order issued against your application, perform following steps:

1. On the **Case Details** page of that particular taxpayer, click the **ORDERS** tab. This tab provides you an option to view the issued order, with all its attached documents, in PDF mode.

Dashboard > Services > User Services > My Applications > **Case Details** English

ARN: **AD180818000060G** GSTIN/UIN/Temporary ID: **18AJIPA1572E7ZE** Date of Application/Case Creation: **17/08/2018** Status: **Rejected**

APPLICATIONS	Order Number	Type of Order	Date of Order	Issued By	Action
ORDERS	ZA180818000136M	Rejection Order	17/08/2018	First Test Name	View

BACK

Click **BACK** to go back to **My Applications** page.

2. Click the **View** hyperlink in the “**Action**” column to download and view the issued Order.

Note 1:

- Status of this ARN/Case is “**Rejected**” as the Officer has rejected this application request.
- Status of ARN shall get updated to “Approved” in case of acceptance and “Application approved with modification” in case of modification.

Note 2:

Once the officer has processed an application for deferred/payment in Instalments, following actions will take place on the GST Portal:

- Approval or Rejection or Modification order will be generated and intimation of issue of order shall be sent via email and SMS to taxpayer.
- Status of ARN shall get updated to ‘Rejected’ in case of rejection, “Approved” in case of acceptance and “Application approved with modification” in case of modification.
- Order will be available at the dashboard of taxpayer for view, print and download: **Dashboard > Services > User Services > My Applications > Case Details > ORDERS**
- Status of Recovery ID remains the same in case of rejection. In case of acceptance or modification, the status of recovery ID shall change to “Deferred Payment/Payment by Instalments”. If there is a default in the payment of monthly instalments, the status of recovery ID shall change from Deferred Payment/Payment by Instalments to Recoverable.

By
CA CMA Kedarnath
9985162155
Hyderabad



The Institute of Cost Accountants of India

(Statutory body under an Act of Parliament)

Tax Research Department

Filing Reply to Form GST DRC-22 against proceedings initiated for recovery of Taxes

S.83 Provisional Attachment to protect revenue in certain cases

- ✚ Where assessment or adjudication are pending under
 - ❖ Section 62 Assessment of non-filers of returns;
 - ❖ Section 63 Assessment of unregistered persons;
 - ❖ Section 64 Summary assessment in certain special cases;
 - ❖ Section 73 Determination of tax not paid other than fraud;
 - ❖ Section 74 Determination of tax not paid by reason of fraud;
- ✚ The Commissioner for **protecting the interest of the Government revenue**,
- ✚ By order in writing in **Form GST DRC- 22** can attach provisionally any property, including bank account, belonging to the taxable person.
- ✚ 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)