

Manual > Payment on Voluntary Basis (FORM GST DRC-03)

How can I make payment against the liability (tax, interest, penalty and others) based on self-ascertainment of tax?

To make payment against the liability (tax, interest and penalty) based on self-ascertainment of tax, perform following steps:

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

Dashboard	Services ▾	GST Law	Search Taxpayer ▾	Help ▾	e-Way Bill System
Registration	Ledgers	Returns	Payments	User Services	Refunds
My Saved Applications				My Applications	
View/Download Certificates				View Notices and Orders	
View My Submissions				Contacts	
Search HSN / Service Classification Code				Holiday List	
Feedback				Grievance / Complaints	
Generate User Id for Advance Ruling				Furnish Letter of Undertaking (LUT)	
View My Submitted LUTs				Locate GST Practitioner (GSTP)	
Engage / Disengage GST Practitioner (GSTP)				ITC02-Pending for action	

2. Select the **Intimation of Voluntary Payment - DRC - 03** from the **Application Type** drop-down list. Click the **NEW APPLICATION** button.

Application Type

Select

Select
Advance Ruling
Intimation of Voluntary Payment - DRC-03
Letter Of Undertaking
Appeal to Appellate Authority

From Date

DD/MM/YYYY

To Date

DD/MM/YYYY

SEARCH

NEW APPLICATION

3. The **Intimation of payment made voluntarily or made against the show cause notice (SCN)** page is displayed.

Note: Application for intimation of voluntary payment can be saved at any stage of completion for a maximum time period of 15 days. If the same is not filed within 15 days, the saved draft will be purged from the GST database. To view your saved application, navigate to **Services > User Services > My Saved Applications** option.

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

GSTIN/UIN/Temp Id -
07DCMPS3222R1ZV

Legal Name - HARIDAS MARUTI
SHINDE

Trade Name - Haridas

Status - DRAFT

Cause Of Payment

Select

Section Number

Select

Financial Year

Select

Overall Tax Period

From

To

Select
Select
Select
Select

Details of payment made including interest and penalty, if applicable

Tax Period				ACT TYPE	Place of Supply (Name of State)
From		To			
Select ▼	Select ▼	Select ▼	Select ▼	Select Tax Act Type ▼	Select Place of Supply

◀▶

ADD

SAVE

PROCEED TO PAY

4. Select the **Cause of Payment** from the drop-down list.

Cause Of Payment*

ITC Mismatch - GSTR-2A/2B to GSTR-3E ▼

Select
Voluntary
SCN
Annual return
Reconciliation statement
Liability Mismatch - GSTR-1 to GSTR-3B
ITC Mismatch - GSTR-2A/2B to GSTR-3B
Others

4.1 In Case of Voluntary Payment


Payment date is auto-populated and cannot be edited.


Cause Of Payment <div>Voluntary</div>	Payment Date <div>22/10/2019</div>
--	---

4.2 In Case of SCN

- Select **Manual Entry** from the SCN Reference Number drop-down list and enter the **SCN Reference Number**.
- Select the SCN **Issue Date** using the calendar.

Note: SCN Issue date should be within last 30 days.

Cause Of Payment <div>SCN</div>	SCN Reference Number <div>Enter valid SCN number</div>	Issue Date <div>DD/MM/YYYY </div>
--	---	---

 Issue date should be within last 30 days

4.3 In Case of Annual Return

Cause Of Payment <div>Annual return</div>	Payment Date <div>30/10/2019</div>
Section Number <div> <div>Select</div> <div>Select</div> <div>73(5)</div> </div>	Financial Year <div>Select</div>

Overall Tax Period

4.4 In Case of Reconciliation Statement

Cause Of Payment <div>Reconciliation statement ▼</div>	Payment Date <div>30/10/2019</div>
Section Number <div> <div>Select ▼</div> <div>Select</div> <div>73(5)</div> </div>	Financial Year <div>Select ▼</div>

5. Select the **Section Number** from the drop-down list.

Section Number

Select ▼

Select

73(8)

74(8)

63

76

122

123

124

125

127

129

130

6. Select the **Financial Year** and **From** date and **To** Date for Overall tax Period from the drop-down list.

7. Enter the Details of payment made including interest, penalty and others.

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

GSTIN/UIN/Temp Id -
07FBXPS5061N2ZI

Legal Name - Bhogovalli shailaja

Trade Name - Trade

Status - DRAFT

• Indicates Mandatory Fields

Cause Of Payment •

Voluntary ▾

Payment Date

25/10/2019

Section Number •

73(5) ▾

Financial Year •

2018-2019 ▾

Overall Tax Period

From

JAN ▾

2019 ▾

To

MAR ▾

2019 ▾

Details of payment made including interest and penalty, if applicable

Tax Period				ACT TYPE	Place of Supply (Name of State)
From		To			
JAN ▾	2019 ▾	MAR ▾	2019 ▾	IGST ▾	Delhi
JAN ▾	2019 ▾	JAN ▾	2019 ▾	CGST ▾	Select Place of Supply
JAN ▾	2019 ▾	JAN ▾	2019 ▾	SGST ▾	Select Place of Supply

Section Number*

73(5) ▼




Financial Year*

2018-2019 ▼

Overall Tax Period

From		To	
JAN ▼	2019 ▼	MAR ▼	2019 ▼

Details of payment made including interest and penalty, if applicable

Tax/Cess (₹)	Interest (₹)	Penalty (₹)	Others (₹)	Total (₹)	Action
180000	0	0	0	180000	
45500	0	0	0	45500	
45500	0	0	0	45500	

ADD

SAVE

PROCEED TO PAY



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e-Way Bill System

New Return (Trial) ▾

Dashboard > Utilize Funds

Legal Name:

Bhogovalli shailaja

Trade

Description	Liability (₹)			
	Integrated Tax (₹)	Central Tax	State/UT Tax	CESS
Tax	₹1,80,000	₹45,500	₹45,500	₹0
Interest	₹0	₹0	₹0	₹0
Penalty (₹)	₹0	₹0	₹0	₹0
Fees (₹)	₹0	₹0	₹0	₹0
Others	₹0	₹0	₹0	₹0

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Top


Penalty (₹)	₹0	₹0	₹0	₹0	Penalty (₹)	
Fees (₹)	₹0	₹0	₹0	₹0	Fees (₹)	
Others	₹0	₹0	₹0	₹0	Others	


Description	Credit Ledger Balance (₹)				Description	Int
	Available	Provisional	Blocked	Mismatch		
Integrated Tax (₹)	₹0	₹0	₹0	₹0	Integrated Tax (₹)	
Central Tax	₹56,367	₹0	₹0	₹0	Central Tax	
State/UT Tax	₹56,505	₹0	₹0	₹0	State/UT Tax	
CESS	₹437	₹0	₹0	₹0	CESS	

Reasons if any

Attachments

No file chosen

 File with PDF or JPEG format is only allowed

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Verification ^{*}


☒ I 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 ^{*}

Bhogovalli shailaja[FBXPS5061N]

Designation / Status

asdas

 DSC is compulsory for companies and LLP.

Place ^{*}

Gurgaon

Date

25/10/2019

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10.1 Liability Details

Liability details are displayed as shown in below table.

Voluntary Payment

Description	Liability (₹)			
	Integrated Tax (₹)	Central Tax	State/UT Tax	CESS
Tax	₹1,80,000	₹45,500	₹45,500	₹0
Interest	₹0	₹0	₹0	₹0
Penalty (₹)	₹0	₹0	₹0	₹0
Fees (₹)	₹0	₹0	₹0	₹0
Others	₹0	₹0	₹0	₹0

10.2 Cash Ledger Balance

The cash available as on date are shown in below table.

Note: Interest and penalty amount shall be paid out of cash ledger only.

Description	Cash Ledger Balance (₹)			
	Integrated Tax (₹)	Central Tax	State/UT Tax	CESS
Tax	₹99,330	₹0	₹0	₹0
Interest	₹0	₹0	₹0	₹0
Penalty (₹)	₹0	₹0	₹0	₹0
Fees (₹)	₹0	₹0	₹0	₹0
Others	₹0	₹0	₹0	₹0

10.2.1 Use the scroll bar to move to the right to enter the amount to be paid through cash against the liability.

Description	Pay through Cash (₹)			
	Integrated Tax (₹)	Central Tax	State/UT Tax	CESS
Tax	₹99,330	₹0	₹0	₹0
Interest	₹0	₹0	₹0	₹0
Penalty (₹)	₹0	₹0	₹0	₹0
Fees (₹)	₹0	₹0	₹0	₹0
Others	₹0	₹0	₹0	₹0


10.2.2 Use the scroll bar to move to the right to enter the amount to be paid through cash by creating challan against the liability.

Description	Additional cash required (₹)			
	Integrated Tax (₹)	Central Tax	State/UT Tax	CESS
Tax	₹80,670	₹0	₹0	₹0
Interest	₹0	₹0	₹0	₹0
Penalty (₹)	₹0	₹0	₹0	₹0
Fees (₹)	₹0	₹0	₹0	₹0
Others	₹0	₹0	₹0	₹0

10.3 Credit Ledger Balance

The ITC available as on date are shown in below table.

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A-



Goods and Services Tax

Bhogovalli shailaja
07FBXPS5061N2ZI

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e-Way Bill System
New Return (Trial)

Dashboard > Utilize Funds

GSTIN/TEMP ID:
07FBXPS5061N2ZI

Legal Name:
Bhogovalli shailaja

Trade Name:
Trade

Voluntary Payment

Description	Liability (₹)			
	Integrated Tax (₹)	Central Tax	State/UT Tax	CESS
Tax	₹1,80,000	₹45,500	₹45,500	₹0
Interest	₹0	₹0	₹0	₹0
Penalty (₹)	₹0	₹0	₹0	₹0
Fees (₹)	₹0	₹0	₹0	₹0
Others	₹0	₹0	₹0	₹0

Description	Pay through Cash (₹)				Description	Int
	Integrated Tax (₹)	Central Tax	State/UT Tax	CESS		
Tax	₹1,80,000	₹0	₹0	₹0	Tax	
Interest	₹0	₹0	₹0	₹0	Interest	
Penalty (₹)	₹0	₹0	₹0	₹0	Penalty (₹)	
Fees (₹)	₹0	₹0	₹0	₹0	Fees (₹)	
Others	₹0	₹0	₹0	₹0	Others	

Description	Credit Ledger Balance (₹)				Description	Int
	Available	Provisional	Blocked	Mismatch		
Integrated Tax (₹)	₹0	₹0	₹0	₹0	Integrated Tax (₹)	
Central Tax	₹56,367	₹0	₹0	₹0	Central Tax	
State/UT Tax	₹56,505	₹0	₹0	₹0	State/UT Tax	

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CESS

₹437

₹0

₹0

₹0

CESS

Reasons if any

Attachments

 No file chosen

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Verification *

☒ I 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 *

Bhogovalli shailaja[FBXPS5061N] ▼

Designation / Status

asdas

❗ DSC is compulsory for companies and LLP.

Place *

Gurgaon

Date

25/10/2019

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10.3.1 Use the scroll bar to move to the right to enter the amount to be paid through ITC against the liability.



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Bhogovalli shailaja ▼
07FBXPS5061N2ZI

GSTIN/TEMP ID:

07FBXPS5061N2ZI

Legal Name:

Bhogovalli shailaja

Trade Name:

Trade

Voluntary Payment

Description	Liability (₹)			
	Integrated Tax (₹)	Central Tax	State/UT Tax	CESS
Tax	₹1,80,000	₹45,500	₹45,500	₹0
Interest	₹0	₹0	₹0	₹0
Penalty (₹)	₹0	₹0	₹0	₹0
Fees (₹)	₹0	₹0	₹0	₹0
Others	₹0	₹0	₹0	₹0

CESS	Description	Additional cash required (₹)			
		Integrated Tax (₹)	Central Tax	State/UT Tax	CESS
₹0	Tax	₹80,670	₹0	₹0	₹0
₹0	Interest	₹0	₹0	₹0	₹0
₹0	Penalty (₹)	₹0	₹0	₹0	₹0
₹0	Fees (₹)	₹0	₹0	₹0	₹0
₹0	Others	₹0	₹0	₹0	₹0

Mismatch	Description	Paid through ITC (₹)			
		Integrated Tax (₹)	Central Tax	State/UT Tax	CESS
₹0	Integrated Tax (₹)	₹0	₹0	₹0	
₹0	Central Tax	₹0	₹45,500		
₹0	State/UT Tax	₹0		₹45,500	
₹0	CESS				₹0

Reasons if any

Attachments

[Choose File](#) No file chosen

📘 File with PDF or JPEG format is only allowed

📘 Maximum 4 files and 5 MB for each file allowed

Verification [•]

☒ **I 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 [•]

Bhogovalli shailaja[FBXPS5061N]

Place [•]

Gurgaon

Designation / Status

asdas

Date

25/10/2019

📘 DSC is compulsory for companies and LLP.

BACK

PREVIEW

CREATE CHALLAN


FILE


11. Select the **Verification** checkbox and enter the **Name of Authorized Signatory** and **Place**. Click the **CREATE CHALLAN** button.

Reasons if any

Attachments

No file chosen

 File with PDF or JPEG format is only allowed

 Maximum 4 files and 5 MB for each file allowed

Verification ^{*}

☒ I 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 ^{*}

Place ^{*}

Designation / Status

asdas

 DSC is compulsory for companies and LLP.

Date

25/10/2019

11.1 The **Create Challan** page is displayed. In the Tax Liability details grid, the **Total Challan Amount** field and **Total Challan Amount (In Words)** fields are auto-populated with total amount of payment to be made. You cannot edit this amount.



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Bhogovalli shailaja
07FBXPS5061N2ZI

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New Return (Trial)

Dashboard > Payment > Create Challan

English

Tax Liability

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	0	0	0		0	0
IGST(0008)	80670	0	0		0	80,670
CESS(0009)	0	0	0		0	0
Delhi SGST(0006)	0	0	0		0	0
Total Challan Amount:		₹ 80,670 /-				
Total Challan Amount (In Words):		Rupees Eighty Thousand Six hundred Seventy Only				

Payment Modes


E-Payment

Over The Counter

NEFT/RTGS

GENERATE CHALLAN

11.2. Select the **Payment Modes** as E-Payment/ Over the Counter/ NEFT/RTGS. Click the **GENERATE CHALLAN** button.



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e-Way Bill System

New Return (Trial)

Dashboard > Payment > Create Challan

English

Tax Liability

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	0	0	0		0	0
IGST(0008)	80670	0	0		0	80,670
CESS(0009)	0	0	0		0	0
Delhi SGST(0006)	0	0	0		0	0
Total Challan Amount:		₹ 80,670 /-				
Total Challan Amount (In Words):		Rupees Eighty Thousand Six hundred Seventy Only				

Payment Modes

E-Payment

Over The Counter

NEFT/RTGS

GENERATE CHALLAN

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11.3. The Challan is generated.

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New Return (Trial)

Dashboard > Payment > Generate Challan

English

Challan successfully generated

GST Challan

CPIN	Challan Generation Date	Challan Expiry Date
19100700000059	25/10/2019 13:02:52	09/11/2019

Mode of Payment :- E-Payment

Details Of Taxpayer

GSTIN/Other Id	Email Address	Mobile Number
07FBXPS5061N2ZI	sXXXXXXXXX@XXXXXXXXXom	9XXXXXX3456

Name	Address
Bhogovalli shailaja	XXXXXXXXXX Delhi,112232


Details of Deposit


Top

Details of Deposit

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	0	0	0	0	0	0
IGST(0008)	80,670	0	0	0	0	80,670
CESS(0009)	0	0	0	0	0	0
Delhi SGST(0006)	0	0	0	0	0	0
Total Challan Amount:		₹ 80,670 /-				
Total Challan Amount (In Words):		Rupees Eighty Thousand Six hundred Seventy Only				

Select Mode of E-Payment *

 Preferred Banks

 Net Banking

DOWNLOAD

MAKE PAYMENT

ⓘ If amount is deducted from bank account and not reflected in electronic cash ledger, you may raise grievance under "Services>Payments>Grievance against payment(GST PMT-07)"

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Note:

In case of Net Banking: You will be directed to the Net Banking page of the selected Bank. The payment amount is shown at the Bank's website. In case of successful payment, you will be re-directed to the GST Portal where the transaction status will be displayed.

In case of Over the Counter:

Take a print out of the **Challan** and visit the selected Bank. Pay using **Cash/ Cheque/ Demand Draft** within the Challan's validity period. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

In case of NEFT/ RTGS:

Take a print out of the **Challan** and visit the selected Bank. Mandate form will be generated simultaneously. Pay using **Cheque** or through your account with the selected Bank/ Branch. You can also pay using the account debit facility. The transaction will be processed by the Bank and RBI shall confirm the same within <2 hours>. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

Click [here](#) to refer the FAQs and User Manual on Making Payment.

12. A payment successfully completed message is displayed. The Bank Transaction ID is displayed on the screen. Click **CONTINUE**.

Payment Summary

Your Payment is successfully completed.

Tax Remittance of **Rs. 80670** via Bank Transaction ID **191025070000002** successfully completed. [View Receipt](#)


Thank You!

[Click here to view your Cash Ledger.](#)

CONTINUE

18. Click the **PREVIEW** button to preview the draft in PDF format.

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Goods and Services Tax

Bhogovalli shailaja
07FBXP55061N2ZI

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New Return (Trial)

Dashboard > Utilize Funds

GSTIN/TEMP ID:

Legal Name:

Trade Name:

Description	Liability (₹)			
	Integrated Tax (₹)	Central Tax	State/UT Tax	CESS
Tax	₹1,80,000	₹45,500	₹45,500	₹0
Interest	₹0	₹0	₹0	₹0
Penalty (₹)	₹0	₹0	₹0	₹0
Fees (₹)	₹0	₹0	₹0	₹0
Others	₹0	₹0	₹0	₹0

Description	Cash Ledger Balance (₹)				Description	Int
	Integrated Tax (₹)	Central Tax	State/UT Tax	CESS		
Tax	₹1,80,000	₹0	₹0	₹0	Tax	
Interest	₹0	₹0	₹0	₹0	Interest	
Penalty (₹)	₹0	₹0	₹0	₹0	Penalty (₹)	
Fees (₹)	₹0	₹0	₹0	₹0	Fees (₹)	
Others	₹0	₹0	₹0	₹0	Others	

Description	Credit Ledger Balance (₹)				Description	Int
	Available	Provisional	Blocked	Mismatch		
Integrated Tax (₹)	₹0	₹0	₹0	₹0	Integrated Tax (₹)	
Central Tax	₹56,367	₹0	₹0	₹0	Central Tax	

State/UT Tax	₹56,505	₹0	₹0	₹0	State/UT Tax	
CESS	₹437	₹0	₹0	₹0	CESS	

Reasons if any

Attachments

[Choose File](#) No file chosen

- ❗ File with PDF or JPEG format is only allowed
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Verification ^{*}

☒ **I 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 ^{*}

Bhogovalli shailaja[FBXPS5061N] ▼

Place ^{*}

Gurgaon

Designation / Status

asdas

❗ DSC is compulsory for companies and LLP.

Date

25/10/2019

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[CREATE CHALLAN](#)
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19. The draft statement in PDF format is downloaded on your computer. You can open the file to view details.

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	07FBXPS5061N2ZI									
2.	Name	Bhogovalli shailaja									
3.	Cause of Payment	Voluntary									
4.	Section under which voluntary payment is made	73(5)									
5.	Details of show cause notice, if payment is made within 30 days of its issue	Reference No.: N.A.							Date Of issue : N.A.		
6.	Financial Year	2018-2019									
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	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	JAN 2019-MAR 2019	IGST	Delhi	1,80,000.00	0	0	0	1,80,000.00	-	-	-
2	JAN 2019-JAN 2019	CGST	Delhi	45,500.00	0	0	0	45,500.00	-	-	-
3	JAN 2019-JAN 2019	SGST	Delhi	45,500.00	0	0	0	45,500.00	-	-	-

8.Reasons, if any-

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.

20. Before filing, In the **Reasons if any** field, enter the reasons.21. Click the **Choose File** button to upload any document.**Note:**


- File with PDF or JPEG format is only allowed
- Maximum 4 files and 5 MB for each file allowed

22. Select the **Verification** checkbox.23. Select the **Name of Authorized Signatory** from the drop-down list.

24. In the **Place** field, enter the place where form is filled.

25. Click the **FILE** button.

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Goods and Services Tax

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Services

GST Law

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Help

e-Way Bill System

New Return (Trial)

Dashboard

Utilize Funds

GSTIN/TEMP ID:

07FBXPS5061N2ZI

Legal Name:

Bhogovalli shailaja

Trade Name:

Trade

Voluntary Payment

Description	Liability (₹)			
	Integrated Tax (₹)	Central Tax	State/UT Tax	CESS
Tax	₹1,80,000	₹45,500	₹45,500	₹0
Interest	₹0	₹0	₹0	₹0
Penalty (₹)	₹0	₹0	₹0	₹0
Fees (₹)	₹0	₹0	₹0	₹0
Others	₹0	₹0	₹0	₹0

CESS	Description	Additional cash required (₹)			
		Integrated Tax (₹)	Central Tax	State/UT Tax	CESS
₹0	Tax	₹0	₹0	₹0	₹0

Top

₹0	Interest	₹0	₹0	₹0	₹0
₹0	Penalty (₹)	₹0	₹0	₹0	₹0
₹0	Fees (₹)	₹0	₹0	₹0	₹0
₹0	Others	₹0	₹0	₹0	₹0

Mismatch	Description	Paid through ITC (₹)			
		Integrated Tax (₹)	Central Tax	State/UT Tax	CESS
₹0	Integrated Tax (₹)	₹0	₹0	₹0	
₹0	Central Tax	₹0	₹45,500		
₹0	State/UT Tax	₹0		₹45,500	
₹0	CESS				₹0

Reasons if any

Attachments

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

Verification

☒ I 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

Bhogovalli shailaja[FBXPS5061N] ▼

Place

Gurgaon

Designation / Status

asdas


Date

25/10/2019

Top

Top

Top

 DSC is compulsory for companies and LLP.

BACK

PREVIEW

CREATE CHALLAN

FILE

© 2018-19 Goods and Services Tax Network

Site Last Updated on

Designed & Developed by GSTN

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

Top

A confirmation message is displayed. Click **OK** to continue.



Message

You are utilizing Cash of Rs 180000 and ITC of Rs 91000 for payment of your liability as selected by you. Once utilized, amount cannot be reversed. Do you want to proceed?

CANCEL

OK

26. Click the **FILE WITH DSC** or **FILE WITH EVC** button

GSTIN/Temporary ID/UIN

07FBXPS5061N2ZI

Legal Name

Bhogovalli shailaja

Trade Name

Trade



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.

i DSC is compulsory for Companies & LLP

i Facing problem using DSC? [Click here for help](#)

SUBMIT WITH DSC**SUBMIT WITH EVC**

26.1 FILE WITH DSC:

a. Select the certificate and click the **SIGN** button.

26.2 FILE WITH EVC:

a. Enter the OTP sent on the e-mail and mobile phone number of the Authorized Signatory registered at the GST Portal, and click the **VALIDATE OTP** button.

OTP Verification

Please enter OTP

OTP has been sent to your Email and Mobile number registered at the GST portal

CLOSE

VALIDATE OTP

27. The success message is displayed. ARN is generated and displayed. SMS and email will be sent to the taxpayer intimating ARN and successful filing of the Form.

Note:

- To download the submitted application, click the **Click here** link.
- You can click the **CREATE NEW APPLICATION** button to create a new application for making payment.

GSTIN/UIN/Temp Id - 07FBXPS5061N2ZI	Legal Name - Bhogovalli shailaja	Trade Name - Trade	Status - Pending for Action by Tax Officer
--	----------------------------------	--------------------	---

"Your ARN has been generated with ARN AD071019000111X dated 25/10/2019". To download the Application [Click here](#)

<< CREATE NEW APPLICATION

Manual > Applying for Deferred Payment/Payment in Instalments (FORM GST DRC-20)

How can I file an application for deferred payment or payment in instalments of amount due under the GST Act and follow it up on the subsequent proceedings?

To file an application for deferred payment or payment in instalments of amount due under the GST Act and follow it up on the subsequent proceedings, perform following steps:


- A. [File an Application for deferred payment or payment in instalments](#)
- B. Open the Application's Case Details screen by [searching for your filed Application in My Applications page](#) or from [View Additional Notices/Orders page](#)
- C. Take action using APPLICATIONS tab of Case Details screen: [View your Filed Application](#)
- D. Take action using ORDERS tab of Case Details screen: [View the Order issued on that Application](#)
- E. [View Instalment Calendar](#)


Click each hyperlink above to know more.

A. File an Application for Deferred Payment or Payment in Instalments

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**

Skip to Main Content  A+ A-



Goods and Services Tax

PRAVINBHAI KALIDAS ▾

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e-Way Bill System

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View/Download Certificates

View My Submissions

Search HSN / Service Classification Code

Feedback

Generate User Id for Advance Ruling

View My Submitted LUTs

Engage / Disengage GST Practitioner (GSTP)

View Additional Notices/Orders

My Applications

View Notices and Orders

Contacts

Holiday List

Grievance / Complaints

Furnish Letter of Undertaking (LUT)

Locate GST Practitioner (GSTP)

ITC02-Pending for action

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.

My Applications

• indicates mandatory fields

Application Type •

Select ▼

Select

Advance Ruling

Intimation of Voluntary Payment - DRC-03

Letter Of Undertaking

Appeal to Appellate Authority

Application for rectification of order

Application for Restoration of Provisional Attachment

Application for Deferred Payment/Payment in Instalments

REFUNDS

From Date

DD/MM/YYYY

To Date

DD/MM/YYYY

SEARCH

NEW APPLICATION

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

Application Type

Application for Deferred
Payment/Payment in Instalments

GSTIN/Temporary ID

18AJIPA1572EAZB

Legal Name of the
Applicant

ANGAD JASBIRSINGH ARORA

Status

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


i Only PDF/JPEG file format is allowed

i Maximum file size for upload is 5MB

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

Reasons

Enter Reason

 Reason can be given for more clarification

1000 characters remaining

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

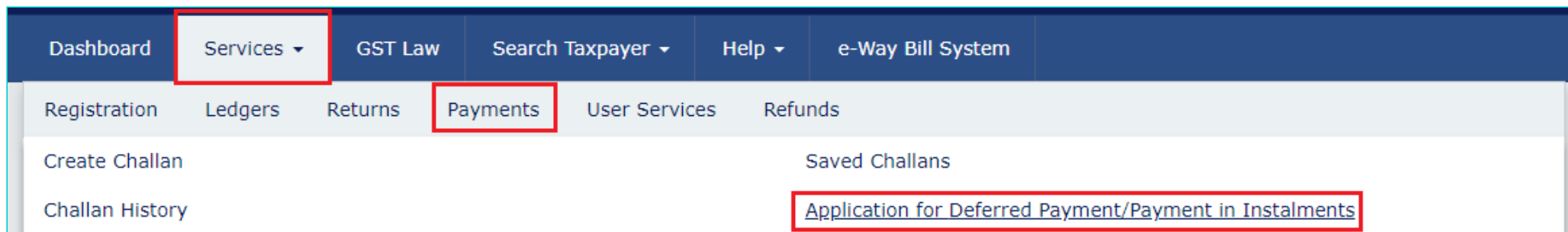
21/08/2018

BACK

PREVIEW

SUBMIT

Note: Alternatively, you 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 against the Demand ID gets displayed below the SEARCH field. Also, **Tax Period** fields below get auto-populated.

• indicates mandatory fields

Payment Details •

Demand ID •

ZA180818000051W

SEARCH

Description	Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)
Tax/Cess (₹)	0	0	98,797	0
Interest (₹)	0	0	0	0
Penalty (₹)	0	0	10,000	0
Fees (₹)	0	0	0	0
Others (₹)	0	0	0	0
Total(₹)	0	0	1,08,797	0

Tax Period •

From

To

Apr 2018

Jul 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	0	9,880	0
	Interest (₹)	0	0	0	0
	Penalty (₹)	0	0	1,000	0
	Fees (₹)	0	0	0	0
	Others (₹)	0	0	0	0
	Total(₹)	0	0	10,880	0

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

Note: Maximum no of Installment allowed is 24.


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.

☐ Monthly Instalments ☒ Deferred Payment

Deferred Payment

Due date of payment •

DD/MM/YYYY




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.


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.

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

Reasons

Enter Reason


 Reason can be given for more clarification

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 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 

ANGAD ARORA

Place 

Delhi

Designation / Status
Manager

Date
15/11/2018

BACK

PREVIEW

SUBMIT

5e. Click **PREVIEW** to download and review your application.

FORM GST DRC - 20*[See rule 158(1)]***Application for Deferred Payment/Payment in Instalments**

1. Name of the taxable person - ANGAD JASBIRSINGH ARORA

2. GSTIN/Temporary ID - 18AJIPA1572EAZB

3. ARN -

4. Period - Apr 2018 to Jul 2018

In accordance with the provisions of section 80 of the Act, I request you to allow me extension of time upto Not Applicable for payment of tax/ other dues or to allow me to pay such tax/other dues in 10 instalments for reasons stated below:

Demand ID	ZA180818000051W			
Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	CESS (₹)
Tax/Cess	0	98,797	0	0
Interest	0	0	0	0
Penalty	0	10,000	0	0
Fees	0	0	0	0
Others	0	0	0	0
Total	0	1,08,797	0	0

Reason - Not able to pay the current amount due to cash iss ues

Uploaded Supporting Documents - NA

Verification

I 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.

Signature of Authorized Signatory

Name - ANGAD ARORA

Place - Delhi

Date - 15/11/2018

5f. Once you are satisfied, click **SUBMIT**.



Warning

Are you sure you want to submit the application?

CANCEL

PROCEED

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

APPLICATION TYPE

Application for Deferred Payment or Payment in Instalments

LEGAL NAME

ANGAD JASBIRSINGH ARORA

GSTIN/UIN/Temporary ID

18AJIPA1572EABZ



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](#)

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

7. **Provisional Acknowledgement** page is displayed. You 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.

✔ Your form has been signed successfully through EVC

[Go To My Applications](#)

Acknowledgement for submission of FORM GST DRC-20-Application for Deferred Payment/Payment in Instalments

Your application has been successfully submitted against AD181118000051S.

GSTIN/Temporary ID	18AJIPA1572EAZB
Date of filing	15/11/2018
Time of filing	14:04
Place of filing	Delhi
Legal Name of the Applicant	ANGAD JASBIRSINGH ARORA
Name of the person who is filing the application	ANGAD ARORA

It is a system generated acknowledgement and does not require any signature.

DOWNLOAD

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 Installments will 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.

[Go back to the Main Menu](#)

C. 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 AD181118000051S	GSTIN/UIN/Temporary ID 18AJIPA1572EAZB	Date Of Application/Case Creation 15/11/2018	Status Pending for Processing
-------------------------------	--	--	---

APPLICATIONS
ORDERS

Type of Documents	Action
Application for Deferred Payment/Payment in Instalments	GST DRC-20

BACK

2. Click the documents in the "**Action**" column to download and view them.
3. Click **BACK** to go back to **My Applications** page.

[Go back to the Main Menu](#)

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

ARN AD181118000051S	GSTIN/UIN/Temporary ID 18AJIPA1572EABZ	Date Of Application/Case Creation 15/11/2018	Status Approved
-------------------------------	--	--	---------------------------

APPLICATIONS

ORDERS

Order Number	Type of Order	Order Date	Issued By	View
ZA1811180001137	Approval Order	15/11/2018	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

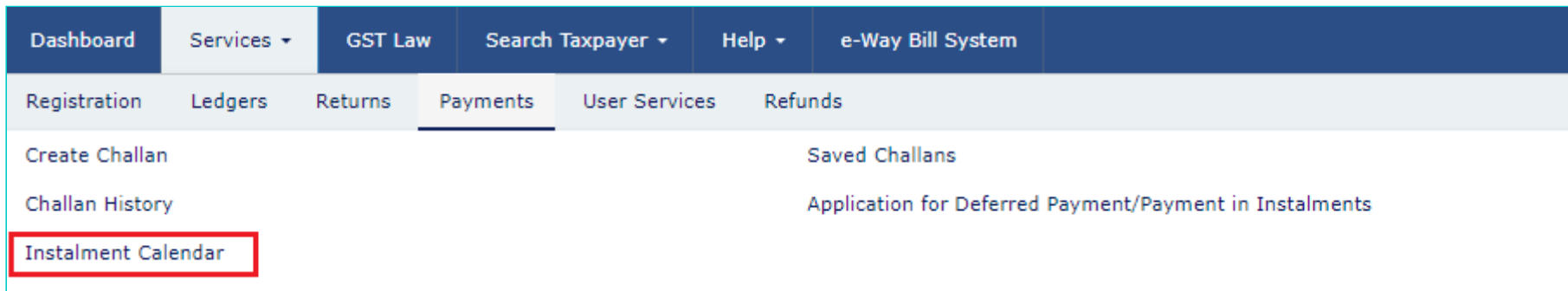
[Go back to the Main Menu](#)

E. View Instalment Calendar

Instalment table displays the taxpayer's instalment details to be paid by him along with status of payments.

To view the instalment calendar, 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 **Services** > **Payments** > **Instalment Calendar**.



4. The Instalment Calendar search page is displayed.
5. Enter the Demand ID.
6. Click the **SUBMIT** button.

Dashboard > Instalment CalendarEnglish

GSTIN/TEMP ID: 18AJIPA1572EAZB	Legal Name: ANGAD JASBIRSINGH ARORA	Trade Name: Angad Provision
--	---	---------------------------------------

Indicates mandatory fields

Instalment Calendar

Demand ID

ZA180818000051W

SUBMIT

7. The Instalment Calendar page is displayed.

DashboardServicesGST LawSearch TaxpayerHelp e-Way Bill System

Dashboard > Instalment CalendarEnglish

GSTIN/TEMP ID: 18AJIPA1572EAZB	Legal Name: ANGAD JASBIRSINGH ARORA	Trade Name: Angad Provision
--	---	---------------------------------------

Demand ID: ZA180818000051W

Date of Application: 15 November 2018

Payment Start Month: November 2018

Number of Instalments: 10

Payment Status: Active

Demand Outstanding Balance as per Order

Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)	Total (₹)
0	0	1,08,797	0	1,08,797

Expected Monthly Instalment				
Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)	Total (₹)
0	0	10,880	0	10,880

Instalment Calendar							
#	Month	Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)	Total (₹)	Status
1	November 2018	0	0	10,880	0	10,880	Pending
2	December 2018	0	0	10,880	0	10,880	Expected
3	January 2019	0	0	10,880	0	10,880	Expected
4	February 2019	0	0	10,879	0	10,879	Expected
5	March 2019	0	0	10,880	0	10,880	Expected
6	April 2019	0	0	10,880	0	10,880	Expected
7	May 2019	0	0	10,879	0	10,879	Expected
8	June 2019	0	0	10,880	0	10,880	Expected
9	July 2019	0	0	10,880	0	10,880	Expected
10	August 2019	0	0	10,879	0	10,879	Expected

Note: Payments done after 'Date of Application' will be considered towards Instalment Amount.

BACK

8. Click the major head hyperlink to view minor head details.

Dashboard > Instalment Calendar

English

GSTIN/TEMP ID:
18AJIPA1572EAZB

Legal Name:
ANGAD JASBIRSINGH ARORA

Trade Name:
Angad Provision

Demand ID: ZA180818000051W

Date of Application: 15 November 2018

Payment Start Month: November 2018

Number of Instalments: 10

Payment Status: Active

Demand Outstanding Balance as per Order				
Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)	Total (₹)
0	0	1,08,797	0	1,08,797

Expected Monthly Instalment				
Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)	Total (₹)
0	0	10,880	0	10,880

9. The details are displayed.

10. Click the **Close** button.

State / UT Tax (₹)



Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Other (₹)	Total (₹)
98,797	0	10,000	0	0	1,08,797

[Go back to the Main Menu](#)

Manual > Filing reply to Form GST DRC-22, against proceedings initiated for Recovery of Taxes

The Tax Official has issued Form GST DRC-22, to the concerned authorities for provisional attachment of my property, bank accounts, etc . How can I file reply to Form GST DRC-22 against proceedings initiated against me?

To file reply to Form GST DRC-22 against proceedings initiated against you by Tax Officer, for recovery of taxes by attaching your property, perform following steps:

- A. Navigate to [View Additional Notices/Orders](#) page to view Notices and Orders issued against you by Tax Official
- B. Take action using RECOVERY DETAILS tab of Case Details screen: [View Recovery Details](#)
- C. Take action using NOTICES tab of Case Details screen: [View issued Notices](#)
- D. Take action using REPLIES tab of Case Details screen: [View/Add your reply to the issued Notice](#)
- E. Take action using CERTIFICATES/ ORDERS tab of Case Details screen: [View issued Order or Certificate](#)

Click each hyperlink above to know more.

B. Take action using RECOVERY DETAILS tab of Case Details screen: View Recovery Details

To view the recovery details, perform following steps:

1. Navigate to **Services > User Services > View Additional Notices/Orders** option.

Dashboard	Services ▾	GST Law	Search Taxpayer ▾	Help ▾	e-Way Bill System	
Registration	Ledgers	Returns	Payments	User Services	Refunds	
My Saved Applications				My Applications		
View/Download Certificates				View Notices and Orders		
View My Submissions				Contacts		
Search HSN / Service Classification Code				Holiday List		
Cause List				Feedback		
Grievance / Complaints				Generate User Id for Advance Ruling		
Furnish Letter of Undertaking (LUT)				View My Submitted LUTs		
Locate GST Practitioner (GSTP)				Engage / Disengage GST Practitioner (GSTP)		
ITC02-Pending for action				View Additional Notices/Orders		

2. Click **View**.

Type of Notice/Order	Description	Ref ID	Date of Issuance	Action
RECOVERY	Notice issued for Recovery Id ID2410180004530	ZA2410180001756	24/10/2018	View
RECOVERY	Notice issued for Recovery Id ID2410180004530	ZA2410180001665	24/10/2018	View
RECOVERY	Notice issued for Recovery Id ID2409180000003	ZA2410180000378	04/10/2018	View
RECOVERY	Notice issued for Recovery Id ID2409180000003	ZA241018000003J	01/10/2018	View
RECOVERY	Notice issued for Recovery Id ID2409180000001	ZA241018000002L	01/10/2018	View
RECOVERY	Notice issued for Recovery Id ID2409180000001	ZA240918000138N	27/09/2018	View
Prosecution	Notice issued against Prosecution Proceedings vide Reference Number	ZA240918000114X	26/09/2018	View
RECOVERY	Notice issued for Recovery Id ID2409180000004	ZA240918000083U	26/09/2018	View
RECOVERY	Notice issued for Recovery Id ID2409180000004	ZA240918000082W	26/09/2018	View
RECOVERY	Notice issued for Recovery Id ID2409180000001	ZA240918000064U	24/09/2018	View

3. On the Case Details page of that particular taxpayer, select the RECOVERY DETAILS tab, if it is not selected by default. This tab displays all the details of demand issued and mode of recovery.

ARN
ID2410180004530GSTIN/UIN/Temporary ID
24ABCPM8147P1Z6Date Of Application/Case Creation
03/10/2018Status
RecoverableRECOVERY
DETAILS

NOTICES

REPLIES

CERTIFICATES /
ORDERS

Demand Details

Demand ID	Total Amount as per Demand (₹)	Amount Recovered as on Date (₹)	Recoverable Amount as on Date (₹)
ZA240918000152X	56,000	0	56,000

MOR Details

Reference Number	Mode of Recovery	Amount Recovered via MORs (₹)	Date of Transaction	Status	Payment Reference Number
ZA2410180001756	Attachment/Seizure of Immovable/Movable Properties by Tax Authorities	0	24/10/2018	In Progress	
ZA2410180001665	Sale of Taxable Goods in control of Recovery Officer	0	24/10/2018	In Progress	

[Go back to the Main Menu](#)

C. Take action usingNOTICES tab of Case Details screen: View issued Notices

To view issued notices by the Tax Official, perform following steps:

1. On the Case Details page of that particular taxpayer, select the NOTICES tab, if it is not selected by default. This tab displays all the notices issued by the Tax Official.
2. Click the **View** link in the Action column of the table to download notices issued into your machine and view them.

ARN
ID2410180004530GSTIN/UIN/Temporary ID
24ABCPM8147P126Date Of Application/Case Creation
03/10/2018Status
RecoverableRECOVERY
DETAILS

NOTICES

REPLIES

CERTIFICATES /
ORDERS

Notice Reference Number	Mode of Recovery	Notice Type	Issued on	Action
ZA2410180001756	Attachment/Seizure of Immovable/Movable Properties by Tax Authorities	FORM GST DRC – 22 (Provisional Attachment of Property under Section 83)	24/10/2018	View
ZA2410180001665	Sale of Taxable Goods in control of Recovery Officer	FORM GST DRC – 10 (Notice for Auction of Goods under Section 79 (1) (b) of the Act)	24/10/2018	View

[Go back to the Main Menu](#)**REPLIES tab of Case Details screen: View/Add your reply to the issued NoticeD. Take action using**

To view or add your reply to the to Form GST DRC-22, perform following steps:

1. On the Case Details page of that particular taxpayer, select the REPLIES tab. This tab will display the replies you will file against the Notices issued by the Tax Official. To add a reply, click **ADD REPLY**.

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

ARN ID2410180004530	GSTIN/UIN/Temporary ID 24ABCPM8147P126	Date Of Application/Case Creation 03/10/2018	Status Recoverable
------------------------	---	---	-----------------------

RECOVERY DETAILS
NOTICES
REPLIES
CERTIFICATES / ORDERS

ADD REPLY

Mode of Recovery	Notice Type	Notice Reference Number	Date of Reply	Supporting Documents
No Records Found				

2. The **REPLY** page is displayed.

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

ARN ID2410180004530	GSTIN/UIN/Temporary ID 24ABCPM8147P126	Date Of Application/Case Creation 03/10/2018	Status Recoverable
------------------------	---	---	-----------------------

RECOVERY DETAILS
NOTICES
REPLIES
CERTIFICATES / ORDERS

Mode of Recovery*

Attachment/Seizure of Immovable/Movable Properties by Ta: ▼

Notice Type*

FORM GST DRC – 16 (Notice for Attachment and Sale of Imr ▼

Notice Reference Number*

Select ▼

Upload Reply*

* indicates mandatory fields

Enter Document Description

Choose File No file chosen

i Only PDF file format is allowed

i Maximum file size for upload is 5MB.

Upload Supporting Documents

Enter Document Description

Choose File No file chosen

i Only PDF file format is allowed

i Maximum file size for upload is 5 MB per document.

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

Verification*

☐ I, 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

24/10/2018

BACK

SUBMIT

3. Select the **Mode of Recovery**, **Notice Type** and **Notice Reference Number** from the drop-down list.

4. Click **Choose File** to upload your reply and upload any supporting document(s) related to your reply, if any.
5. Select the Verification check-box and select the name of the authorized signatory.
6. Enter the Place where the form is filed.
7. Click **SUBMIT**.

[Dashboard](#) > [Services](#) > [User Services](#) > [My Applications](#) > [Case Details](#)

ARN ID2410180004530	GSTIN/UIN/Temporary ID 24ABCPM8147P1Z6	Date Of Application/Case Creation 03/10/2018	Status Recoverable
-------------------------------	--	--	------------------------------

RECOVERY
DETAILS

NOTICES

REPLIES

CERTIFICATES /
ORDERS

Mode of Recovery *

Attachment/Seizure of Immovable/Movable Properties by Ta ▾

Notice Type *

FORM GST DRC – 16 (Notice for Attachment and Sale of Imn ▾

Notice Reference Number *

ZA2410180001756 ▾

Upload Reply *

Enter Document Description

Choose File

No file chosen

Upload Supporting Documents

Enter Document Description

Choose File

No file chosen

• indicates mandatory fields

Only PDF file format is allowed

Maximum file size for upload is 5MB.

- ❗ Only PDF file format is allowed
- ❗ Maximum file size for upload is 5 MB per document.
- ❗ Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy.

Verification •



I, ANGAD 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 •

ANGAD ARORA ▼

Place •

Enter Place

Designation / Status

CEO

Date

24/10/2018

BACK

SUBMIT

8. Click **PROCEED**.



Warning

Are you sure you want to submit?


CANCEL

PROCEED

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

[Dashboard](#) > [Submit Application](#)English

TRADE NAME	LEGAL NAME	GSTIN/UIN/Temporary ID
SUN LIGHT(Paldi)	PRAVINBHAI KALIDAS MISTRY	24ABCPM8147P1Z6



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

10. A success message is displayed with the generated Reference number. Click **OK**.

[Dashboard](#) > [Services](#) > [User Services](#) > [Provisional Acknowledgement](#)

 Reply submitted successfully with Reference Id ZA2410180001772

OK

11. The updated REPLIES tab is displayed, with the record of the filed reply in a table. You can also click the documents in the Action section of the table to download them.

[Dashboard](#) > [Services](#) > [User Services](#) > [My Applications](#) > [Case Details](#)

ARN
ID2410180004530

GSTIN/UIN/Temporary ID
24ABCPM8147P1Z6

Date Of Application/Case Creation
03/10/2018

Status
Recoverable

RECOVERY
DETAILS

NOTICES

REPLIES

CERTIFICATES /
ORDERS

ADD REPLY

Reply Reference Number	Mode of Recovery	Notice Type	Notice Reference Number	Date of Reply	Action
ZA2410180001772	Attachment/Seizure of Immovable/Movable Properties by Tax Authorities	FORM GST DRC – 16 (Notice for Attachment and Sale of Immovable/Movable Goods/Shares under Section 79)	ZA2410180001756	24/10/2018	Reply

Note: Once you file your reply successfully, following actions take place on the GST Portal:

- You will receive an acknowledgement intimation via your registered email and SMS, along with the generated RFN.
- Your reply will be available on Tax Official's dashboard.

[Go back to the Main Menu](#)

CERTIFICATES/ E. Take action using ORDERS tab of Case Details screen: View Order Issued against Your Case

To download order issued against your case, perform following steps:

1. On the Case Details page of that particular taxpayer, click the **CERTIFICATES / ORDERS** tab. This tab provides you an option to view the issued order or certificate, with all its attached documents, in PDF mode.
2. Click the **View** link in the Action column of the table to download and view them.

ARN
ID2410180004530

GSTIN/UIN/Temporary ID
24ABCPM8147P126

Date Of Application/Case Creation
03/10/2018

Status
Recoverable

RECOVERY
DETAILS

NOTICES

REPLIES

CERTIFICATES /
ORDERS

**Certificate/Order
Reference Number**

Mode of Recovery

Certificate/Order Type

Issued on

Action

ZA2410180001780

Attachment/Seizure of
Immovable/Movable
Properties by Tax Authorities

FORM GST DRC – 12 (Sale Certificate))

24/10/2018

[View](#)

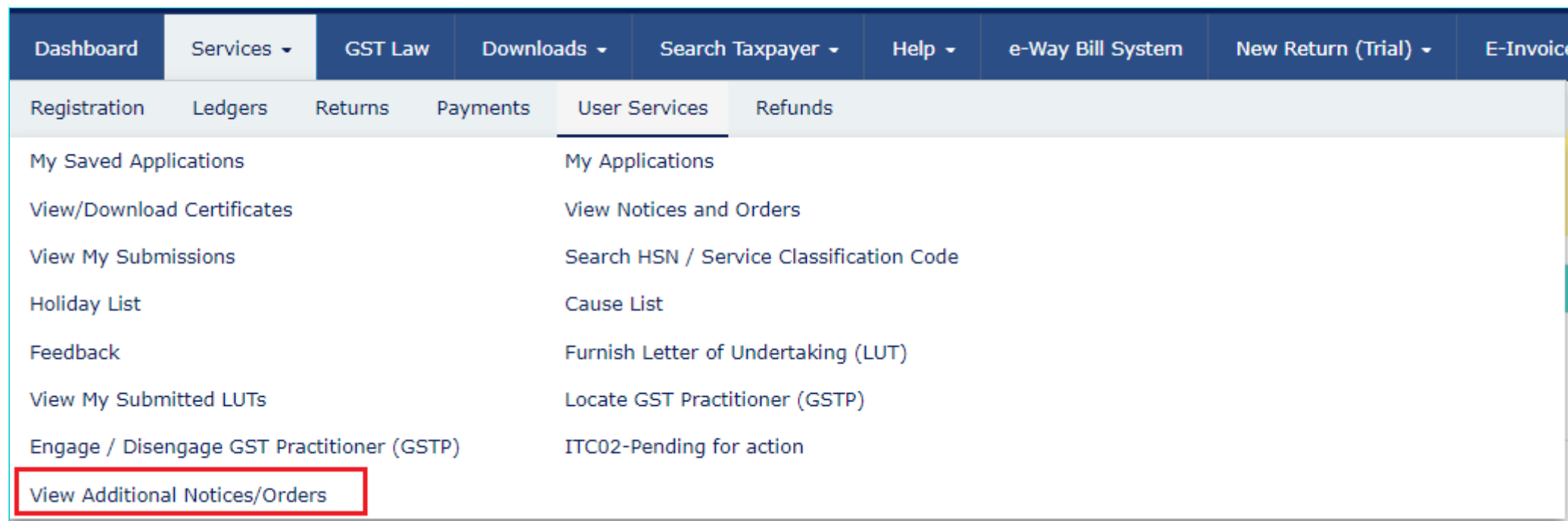
[Go back to the Main Menu](#)

Manual > Viewing Pre-GST Demand Uploaded by Tax Official (Form GST DRC-07A & Form GST DRC-08A)

How can I view pre-GST demand uploaded by Tax Official?

To view pre-GST demand (Form GST DRC-07A & Form GST DRC-08A) uploaded by Tax Official, perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed. Login to the portal with valid credentials. Click **Dashboard > Services > User Services > View Additional Notices/Orders**.



2. **Additional Notices and Orders** page is displayed. All orders/notices are displayed in descending order of date. You can search for the orders/notices you want to view using the Navigation buttons provided. Click the **View** hyperlink to go to the Case Details screen of the issued Notice/Order.

Type of Notice/Order	Description	Ref ID	Date of Issuance	Action
Pre-GST Recovery	Intimation upon issuance of DRC-07A	ZD0707200000924	08/07/2020	View

3. **Case Details** page is displayed. In that page, select the **DRC-07A** tab, if it is not selected by default. This tab displays the Form GST DRC-07A issued by Tax Official. Click the hyperlink/s in the **Documents** section of the table to download and view them.

ARN
AD0707200000121

GSTIN/UIN/Temporary ID
07FBXPS5061N2ZI

Date Of Application/Case Creation
07/07/2020

Status
DRC-07A issued

DRC-07A	Order Number	Date of Order	Type of Order	Issued By	Documents
DRC-08A	ZD0707200000924	08/07/2020	DRC-7A (Summary of the order creating demand under existing Laws)	V Deeksha Sindhuri, Commissioner	FORM GST DRC-7A Order Copy

4. Order copy is displayed in PDF format.

FORM GST DRC-7A

[See rule 142A (1)]

Summary of the order creating demand under existing laws

Reference No. ZD070720000049V

Date: 07/07/2020

To
07FBXPS5061N2ZI
Bhogovalli shailaja

Part A - Basic details		
Sr. No.	Description	Particulars
(1)	(2)	(3)

1.	GSTIN/UIN/Temporary ID	07FBXPS5061N2Z1
2.	Legal name	Bhogovalli shailaja
3.	Trade name, if any	Trade
4.	Government Authority who passed the order creating the demand	State
5.	Old Registration No.	07358765124
6.	Jurisdiction under earlier law	1, Delhi, Ward 17
7.	Act under which demand has been created	State VAT
8.	Period for which demand has been created	From- JAN, 2014 To- OCT, 2014
9.	Order No. (original)	Odr(2014)/73/1414
10.	Order date (original)	23/11/2014
11.	Latest order no.	Odr(2017)/12(Apl)1117
12.	Latest order date	03/10/2017
13.	Date of service of the order (optional)	03/10/2017
14.	Name of the officer who has passed the order (optional)	Suresh Kumar
15.	Designation of the officer who has passed the order	Deputy Commissioner
16.	Stay status of the demand	Un-stayed
17.	Date of stay order	-
18.	Period of Stay	-

Part B – Demand details						
19.	Details of demand created (Amount in Rs. in all tables)					
Act	Tax	Interest	Penalty	Fee	Others	Total

1	2	3	4	5	6	7
Central Acts	₹0	₹0	₹0	₹0	₹0	₹0
State/UT Acts	₹2,78,995	₹34,570	₹55,798	₹0	₹0	₹3,69,363
CST Act	₹0	₹0	₹0	₹0	₹0	₹0

20.	Amount of demand paid under existing laws					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts	₹0	₹0	₹0	₹0	₹0	₹0
State/UT Acts	₹0	₹0	₹0	₹0	₹0	₹0
CST Act	₹0	₹0	₹0	₹0	₹0	₹0

21. (19-20)	Balance amount of demand proposed to be recovered under GST Laws					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts	₹0	₹0	₹0	₹0	₹0	₹0
State/UT Acts	₹2,78,995	₹34,570	₹55,798	₹0	₹0	₹3,69,363
CST Act	₹0	₹0	₹0	₹0	₹0	₹0

Signature: _____
Name: V Deeksha Sindhuri
Designation: Commissioner
Jurisdiction: 1

Enclosures:

1. Order Copy

Note: The summary of pre-GST demand will be issued/uploaded in Form GST DRC-07A by Recovery officer on the GST Portal and the demand will be posted in Part II of Electronic Liability Register of the taxpayer. A sample screenshot is provided below.

Electronic Liability Register

Bhogovalli shailaja 07FBXPS5061N2ZI

From Date

08/07/2020

To Date

08/07/2020

Demand Id/Reference No

ZD0707200000924

Stay status

Select

GO

Sr. No.	Date	Reference No.	Tax Period, if applicable	Ledger used for discharging liability	Relevant Demand ID / Liability ID	Description
1						Opening Balance
2	08/07/2020	ZD0707200000924	Jan 2014 to Oct 2014		ZD0707200000924	Demand against summary of Order under pre-GST Laws (DRC-07A)
3						Closing Balance

5. Select the **DRC-08A** tab, if it is not selected by default. This tab displays the Form GST DRC-08A issued by Tax Official. Click the hyperlink/s in the **Documents** section of the table to download and view them.

ARN AD0707200000121		GSTIN/UIN/Temporary ID 07FBXPS5061N2ZI		Date Of Application/Case Creation 07/07/2020		Status DRC-08A issued	
<div>DRC-07A</div> <div>DRC-08A</div>		<div>Order Number</div> <div>ZD070720000096W</div>	<div>Date of Order</div> <div>08/07/2020</div>	<div>Type of Order</div> <div>DRC-8A (Amendment/Modification of summary of the order creating demand under existing Laws)</div>	<div>Issued By</div> <div>V Deeksha Sindhuri, Additional Commissioner</div>	<div>Documents</div> <div>FORM GST DRC-8A Order Copy</div>	

6. Order copy is displayed in PDF format.

FORM GST DRC-8A
[See rule 142A (2)]

Amendment/Modification of summary of the order creating demand under existing laws

Reference No. ZD0707200000940
Date: 08/07/2020

To
07FBXPS5061N2ZI
Bhogovalli shailaja

Part A – Basic Details		
Sr. No.	Description	Particulars
(1)	(2)	(3)
1.	GSTIN/UIN/Temporary ID	07FBXPS5061N2ZI
2.	Legal name	Bhogovalli shailaja
3.	Trade name, if any	Trade
4.	Reference no. vide which demand uploaded in Form GST DRC-07A	ZD0707200000924
5.	Date of GST DRC-07A vide which demand uploaded	08/07/2020
6.	Government Authority who passed the order creating the demand	State
7.	Old Registration No.	07358765124
8.	Jurisdiction under earlier law	1, Delhi, Ward 17
9.	Act under which demand has been created	State VAT
10.	Period for which demand has been created	From- JAN, 2014 To- OCT, 2014
11.	Order No. (original)	Odr(2014)/73/1414
12.	Order Date (original)	23/11/2014
13.	Latest Order No.	Odr(2017)/12(And)/1117

14.	Latest Order Date	03/10/2017
15.	Date of service of the order	03/10/2017
16.	Name of the officer who has passed the order	Suresh Kumar
17.	Designation of the officer who has passed the order	Deputy Commissioner
18.	Stay status of the demand	Un-stayed
19.	Date of stay order	-
20.	Period of Stay	-
21.	Reason for updation	-

Part B – Demand Details						
(Amount in Rs. in all tables)						
22.	Details of demand posted originally through table 21 of GST DRC-07A (A)					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts	₹0	₹0	₹0	₹0	₹0	₹0
State/UT Acts	₹2,78,995	₹34,570	₹55,798	₹0	₹0	₹3,69,363
CST Act	₹0	₹0	₹0	₹0	₹0	₹0

23.	Updation of Demand (B)						
Act	Type of updation	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8
Central Acts	-	₹0	₹0	₹0	₹0	₹0	₹0
State/UT Acts	-	₹1,78,995	₹24,570	₹45,798	₹0	₹0	₹2,49,363
CST Act	-	₹0	₹0	₹0	₹0	₹0	₹0

24. (22-23)	Balance amount of demand required to be recovered under GST Laws (A - B)					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts	₹0	₹0	₹0	₹0	₹0	₹0
State/UT Acts	₹1,00,000	₹10,000	₹10,000	₹0	₹0	₹1,20,000
CST Act	₹0	₹0	₹0	₹0	₹0	₹0

Note – Copy of the order vide which demand has been created can be attached. Documents in support of tax payment can also be uploaded, if available.

Signature:

Name: V Deeksha Sindhuri

Designation: Additional
Commissioner

Jurisdiction: 1

Note: The summary of pre-GST demand will be issued/uploaded in Form GST DRC-08A by Recovery officer on the GST Portal and the demand will be posted in Part II of Electronic Liability Register of the taxpayer. A sample screenshot is provided below.

Electronic Liability Register

Bhogovalli shailaja 07FBXPS5061N2ZI

From Date

08/07/2020

To Date

08/07/2020

Demand Id/Reference No

Enter a Demand Id/Reference No

Stay status

Select

GO

Sr. No.	Date	Reference No.	Tax Period, if applicable	Ledger used for discharging liability	Relevant Demand ID / Liability ID	Description
1						Opening Balance
2	08/07/2020	ZD0707200000924	Jan 2014 to Oct 2014		ZD0707200000924	Demand against summary of Order under pre-GST Laws (DRC-07A)
3	08/07/2020	ZD070720000096W	Jan 2014 to Oct 2014		ZD070720000096W	Demand against Modification of summary of Order under pre-GST Laws (DRC-08A)

7. To make payment against the pre-GST demand issued by Tax Official, navigate to **Services > Ledgers > Payment towards Demand** option. Click [here](#) to know more about Payments towards Demand option.

Manual > Viewing Prosecution Notice Issued by Tax Officials

How can I view Prosecution Notice issued by Tax Officials against my case?

To view Prosecution Notice issued by Tax Officials against your case, perform the 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 > View Additional Notices/Orders**

The screenshot displays the GST portal interface. At the top, the header includes the GST logo, the text "Goods and Services Tax", and the user name "ANGAD JASBIRSINGH A". Below the header is a navigation bar with links: "Dashboard", "Services", "GST Law", "Search Taxpayer", "Help", and "e-Way Bill System". The "Services" link is highlighted with a red box. Below the navigation bar is a sub-menu with links: "Registration", "Ledgers", "Returns", "Payments", "User Services", and "Refunds". The "User Services" link is highlighted with a red box. Below the sub-menu is a list of links. The link "View Additional Notices/Orders" is highlighted with a red box.

Skip to Main Content A⁺ A⁻

Goods and Services Tax

ANGAD JASBIRSINGH A

Dashboard Services GST Law Search Taxpayer Help e-Way Bill System

Registration Ledgers Returns Payments User Services Refunds

My Saved Applications My Applications

View/Download Certificates View Notices and Orders

View My Submissions Contacts

Search HSN / Service Classification Code Holiday List

Feedback Grievance / Complaints

Generate User Id for Advance Ruling Furnish Letter of Undertaking (LUT)

View My Submitted LUTs Locate GST Practitioner (GSTP)

Engage / Disengage GST Practitioner (GSTP) ITC02-Pending for action

View Additional Notices/Orders

4. **Additional Notices and Orders** page is displayed. Click the **View** hyperlink to go to the Case Details screen of the issued Notice/Order.

Note: All orders/notices are displayed in descending order. You can search for the orders/notices you want to view using the Navigation buttons provided below.

Dashboard > Additional Notices and Orders				
Type of Notice/Order	Description	Ref ID	Date of Issuance	Action
Prosecution	Notice issued against Prosecution Proceedings vide Reference Number	ZA241118000012I	08/11/2018	View
Prosecution	Notice issued against Prosecution Proceedings vide Reference Number	ZA240918000114X	26/09/2018	View
RECOVERY	Notice issued for Recovery Id ID2409180000004	ZA240918000083U	26/09/2018	View
<div><div><< 1 2 3 >></div><div>10 25 50 100</div></div>				

5. **Case Details** page is displayed. The **NOTICES** tab is selected by default, where the table containing details of the Prosecution Notice is displayed. Click the document name(s) in the **Documents** section of the table to download into your machine and view them.

ARN
AD240918000016E

GSTIN/UIN/Temporary ID
24ABCPM8147P1Z6

Date Of Application/Case Creation
27/09/2018

Status
Complaint filed

NOTICES

Reference/Notice No.	Date of Notice	Description of Notice	Issued by	Documents
ZA241118000012I	08/11/2018	test	MUKESH DHANJIBHAI KARSHALA , Commercial Tax Officer	Prosecution Notice

Note: Once the Tax Official has issued Notice against your case, Status will be "Complaint filed". It will get changed to "Closed" when the Tax Official closes the case in any of the following cases:

- If you file the application for compounding of offence and the same is allowed by the Commissioner and the compounding amount (tax, interest and penalty involved) is also paid by you within the time specified in the Order, then the private complaint filed with the First Class Judicial Magistrate or Competent Court will be withdrawn/stand abated. (for details refer Section 138)
- If you file the application for compounding of offence and the same is allowed by the Commissioner and the compounding amount is paid by you within the time specified in the Order, but the private complaint is not yet filed with the First Class Judicial Magistrate or Competent Court, then no further action shall be taken for prosecution in respect of same offence.
- If the private complaint filed with the First Class Judicial Magistrate or Competent Court is set aside, then the case stands closed.
- If you have complied with the order of the First Class Judicial Magistrate or Competent Court, then the case stands closed.

[Go back to the Main Menu](#)

Manual > Filing Application for Compounding of Offence (Form GST CPD-01) and Taking Actions in the Subsequent Proceedings

How can I file Application for Compounding of Offence (Form GST CPD-01) and take subsequent actions?

To file Application for Compounding of Offence (Form GST CPD-01) and take subsequent actions, perform following steps:

- A. [File an Application for Compounding of Offence \(Form GST CPD-01\)](#)
- B. Open the Application's Case Details screen by [searching for your filed Application in "My Applications" screen](#)
- C. Take action using **APPLICATIONS** tab of Case Details screen: [View your Filed Application](#)
- D. Take action using **NOTICES** tab of Case Details screen:
 - D(1). [View issued Notices](#)
 - D(2). [File Reply to the issued Notices](#)
- E. Take action using **REPLIES** tab of Case Details screen:
 - E(1) [View Filed Replies](#)
 - E(2) [File Counter-replies](#)
- F. Take action using **ORDERS** tab of Case Details screen:
 - F(1). [View the Order issued on that Application](#)
 - F(2). [Pay Compounding Fee](#)
 - F(3). [Initiate Rectification](#)
- G. Take action using **RECTIFICATION** tab of Case Details screen: [View the filed Rectification Applications](#)

Click each hyperlink above to know more.

A. File an Application for Compounding of Offence (Form GST CPD-01)

To file an Application for Compounding of Offence (Form GST CPD-01), perform following steps:

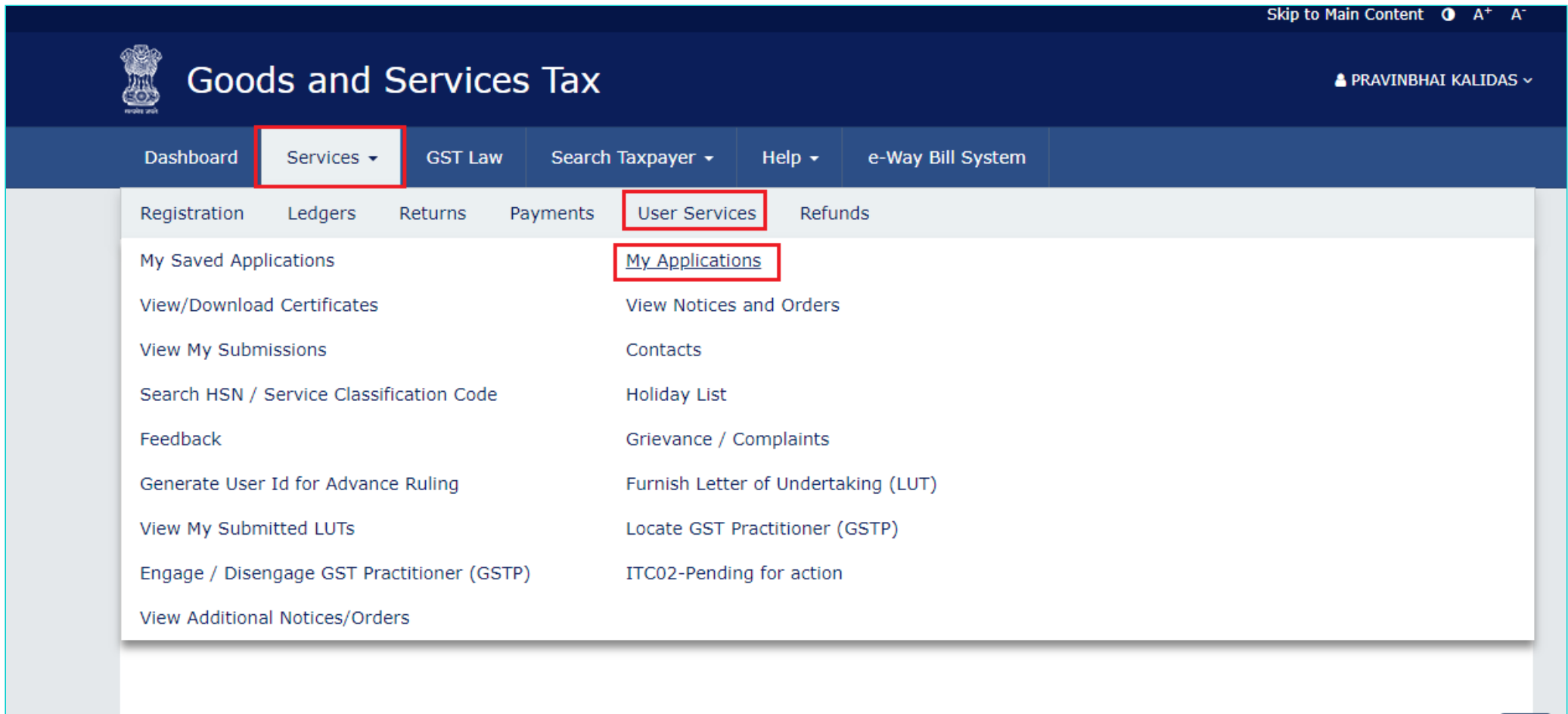
Note:

Any Taxpayer may file the Application for Compounding of Offence in the following two cases:

- **Prosecution is instituted:** This means that an Order for initiation of prosecution has been issued against the Taxpayer. He/she would have received a Prosecution Notice, issued by a concerned Tax Official, regarding the same.

- **Prosecution is contemplated:** This means that the taxpayer is voluntarily filing this application for Compounding of Offence. A taxpayer can do so if he/she has received an Order, issued by a concerned Tax Official, against any case involving commission of any offence specified in Section 132.

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 "**Compounding Application**" and then click the **NEW APPLICATION** button.

My Applications

• indicates mandatory fields

Application Type •

Select

Select
Advance Ruling
Intimation of Voluntary Payment - DRC-03
Letter Of Undertaking
Appeal to Appellate Authority
REFUNDS
Application for rectification of order
Application for Restoration of Provisional Attachment
Application for Deferred Payment/Payment in Instalments
Provisional Assessment ASMT-01
Compounding Application

From Date

DD/MM/YYYY

To Date

DD/MM/YYYY

SEARCH

NEW APPLICATION

5. **Compounding Application** page is displayed. The Yellow header on the top contains the name of the application type and your information—GSTIN, Legal Name and Registration Status. Click the **BACK** button to go to the previous page or enter details in the displayed fields as mentioned in the following steps.

Application Type	GSTIN/Temporary ID/UIN	Legal Name	Status of the Applicant
Compounding of Offence	24ABCPM8147P1Z6	PRAVINBHAI KALIDAS MISTRY	Registered

FORM GST CPD-01

Application for Compounding of Offence

• indicates mandatory fields

Whether any order for initiation of prosecution has been issued? • ☒ Yes ☐ No

Prosecution Notice No.

Enter Prosecution Notice No.

Date

Date

Any other order against which prosecution is contemplated?

Order /Reference no.

Enter Order /Reference no.

Date

Date

SEARCH

The violation of provisions of the Act for which prosecution is instituted or contemplated: •

- ☐ (a) Supplies any goods or services or both without issue of any invoice, in violation of the provisions of this Act or the rules made thereunder, with the intention to evade tax
- ☐ (b) Issues any invoice or bill without supply of goods or services or both in violation of the provisions of this Act, or the rules made thereunder leading to wrongful availment or utilisation of input tax credit or refund of tax
- ☐ (c) Avails input tax credit using such invoice or bill referred to in clause (b) of Sub-Section (1) of Section 132
- ☐ (d) Collects any amount as tax but fails to pay the same to the Government beyond a period of three months from the date on which such payment becomes due
- ☐ (e) Evades tax, fraudulently avails input tax credit or obtains refund by an offence not covered under clause (a) to (f) of sub-section (1) of Section 132 of CGST/ UTGST/SGST Act
- ☐ (f) Falsifies or substitutes financial records or produces fake accounts or documents or furnishes any false information with an intention to evade payment of tax due under this Act
- ☐ (g) Obstructs or prevents any officer in the discharge of his duties under this Act
- ☐ (h) Acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying, or purchasing or in any other manner deals with, any goods which he knows or has reason to believe are liable to confiscation under this Act or the rules made thereunder
- ☐ (i) Receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reason to believe are in contravention of any provisions of this Act or the rules made thereunder
- ☐ (j) Tampers with or destroys any material evidence or documents

- ☐ (k) Fails to supply any information which he is required to supply under this Act or the rules made thereunder or (unless with a reasonable belief, the burden of proving which shall be upon him, that the information supplied by him is true) supplies false information
- ☐ (l) Attempts to commit, or abets the commission of, any of the offences mentioned in clauses (a) to (k) of sub-section (1) of Section 132 of CGST/ UTGST/SGST Act

Amount of evasion involved •

Particulars	Central Tax(₹)	State/UT Tax(₹)	Integrated Tax(₹)	Cess(₹)	Total(₹)	
Tax	₹0	₹0	₹0	₹0	₹0	₹0
Interest	₹0	₹0	₹0	₹0	₹0	
Penalty	₹0	₹0	₹0	₹0	₹0	
Fine, if any	₹0	₹0	₹0	₹0	₹0	
Others	₹0	₹0	₹0	₹0	₹0	

Period of Offence •

From

DD/MM/YYYY



To

DD/MM/YYYY



Whether this is the first offence under the Act • ☒ Yes ☐ No

Whether any proceedings for the same offence is contemplated under any other law • ☐ Yes ☒ No

Upload Supporting Documents, if any

Annexure for "Brief facts of the case and particulars of the offence (s) charged" can be uploaded along with other supporting document

i File with PDF or JPEG format is only allowed

i Maximum file size for upload is 5MB

i Maximum 4 documents can be attached

i Click on "Add Document" button to add the uploaded supporting document

Enter Document Description

Declaration •

☐

(1) I shall pay the compounding amount, as may be fixed by the Commissioner.

☐

(2) I understand that I cannot claim, as a matter of right, that the offence committed by me under the Act shall be compounded.

Verification •

☐

I son/daughter/wife of do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Name of Authorized Signatory •

Place •

Designation / Status

Date

[BACK](#)[PREVIEW](#)[PROCEED TO FILE](#)

5a. In the **"Whether any order for initiation of prosecution has been issued?"** field, select the "Yes" or "NO" radio button.

5a. (i) In case of "Yes" if any Order for initiation of prosecution has been issued: In the **Prosecution Notice No.** field, enter the Notice Number and click the **SEARCH** button. The following fields get auto-populated: (Notice) **"Date"**, **"The violation of provisions of the Act for which prosecution is instituted or contemplated:"**, **"Amount of evasion involved, if any"**, **"Period of Offence"**. Now, perform the [Step 5e](#).

5a. (ii) In case of "No" if no Order for initiation of prosecution has been issued: In the **"Any other order against which prosecution is contemplated?"** field, enter the Order/Reference Number and click the **SEARCH** button. (Order) **Date** gets auto-populated.

5b. In the **"The violation of provisions of the Act for which prosecution is instituted or contemplated:"** field, select the applicable radio button(s). You can select more than one radio button.

5c. In the **"Amount of evasion involved, if any"** field, enter the amount across the respective major and minor heads.

5d. In the **"Period of Offence"** field, select the "From" and "To" dates using the calendar.

5e. In the **"Whether this is the first offence under the Act"** field, select the "Yes" or "NO" radio button.

5e. (i). In case of "Yes" if this is the first offence under the Act: Perform the following [Step 5f](#).

5e. (ii). In case of "No" if this is not the first offence under the Act: Enter the relevant details in the text-box in maximum 250 characters. Then, perform the following step.

Whether this is the first offence under the Act •

☐ Yes☒ No

Please specify details of previous cases

5f. In the **"Whether any proceedings for the same offence is contemplated under any other law"** field, select the "Yes" or "NO" radio button.

5f. (i) In case of "Yes" if any proceedings for the same offence is contemplated under any other law: Enter the relevant details in the text-box in maximum 250 characters. Then, perform the following step.

Whether any proceedings for the same offence is contemplated under any other law • ☒ Yes ☐ No

Please specify details of the proceedings

5f. (ii) In case of "No" if no proceedings for the same offence is contemplated under any other law: Perform the following [Step 5g](#).

5g. If required, in the **Upload Supporting Documents, if any** field, you can also upload supporting documents. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine. You can delete the uploaded document by clicking the **DELETE** button and upload again.

Enter Document Description

More Details


ADD DOCUMENT


Enter Document Description

Enter Description

Choose File No file chosen

More Details

 Additional Details.pdf



5h. In the **Declaration** field, select the two check-boxes.

5i. Enter **Verification** details. The "**Designation/ Status**" and "**Date**" fields is auto-populated based on the current system date.

Verification •

☒ I son/daughter/wife of do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Name of Authorized Signatory •

Place •

Designation / Status

Date

5j. Click **PREVIEW** to download and review your application. Once you are satisfied, click the **PROCEED TO FILE** button.

Form GST CPD - 01

[See rule 162(1)]

Application for Compounding of Offence

1. GSTIN/Temporary ID/UIN: 24ABCPM8147P1Z6
2. Legal Name: PRAVINBHAI KALIDAS MISTRY
3. Address: t, t, Ahmedabad, Gujarat, 381000

4. The violation of provisions of the Act for which prosecution is instituted or contemplated

(a) Supplies any goods or services or both without issue of any invoice, in violation of the provisions of this Act or the rules made thereunder, with the intention to evade tax

(b) Issues any invoice or bill without supply of goods or services or both in violation of the provisions of this Act, or the rules made thereunder leading to wrongful availment or utilisation of input tax credit or refund of tax

5. Details of adjudication order/notice:

- Reference Number: ZA2401190000292
- Date: 18/01/2019
- Period of Offence: From: 01/09/2018 To: 01/12/2018
- Amount of evasion involved, if any

Particulars	Central Tax(₹)	State/ UT Tax(₹)	Integrated Tax(₹)	Cess(₹)	Total(₹)
Tax	₹45,00,000	₹45,00,000	₹70,00,000	₹0	₹1,60,00,000
Interest	₹8,10,000	₹8,10,000	₹12,60,000	₹0	₹28,80,000
Penalty	₹30,00,000	₹30,00,000	₹40,00,000	₹0	₹1,00,00,000
Fine, if any	₹0	₹0	₹0	₹0	₹0
Others	₹0	₹0	₹0	₹0	₹0
Total:					₹2,88,80,000

6. Brief facts of the case and particulars of the offence (s) charged: Refer Annexure

7. Whether this is the first offence under the Act: Yes

8. If answer to 7 is in the negative, the details of previous cases: -

9. Whether any proceedings for the same offence is contemplated under any other law: No

10. If answer to 9 is in the affirmative, the details thereof: -

Supporting Documents:

1. More Compounding Details

Declaration:

- ☒ (1) I shall pay the compounding amount, as may be fixed by the Commissioner.
- ☒ (2) I understand that I cannot claim, as a matter of right, that the offence committed by me under the Act shall be compounded.

Verification details:

I, ANGAD JASBIRSINGH ARORA, son/daughter/wife of JASBIRSINGH AJAIBSINGH ARORA do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as CEO (designation) and that I am competent to make this application and verify it.

Name of Authorized Signatory
ANGAD ARORA[AJIPA1572E]

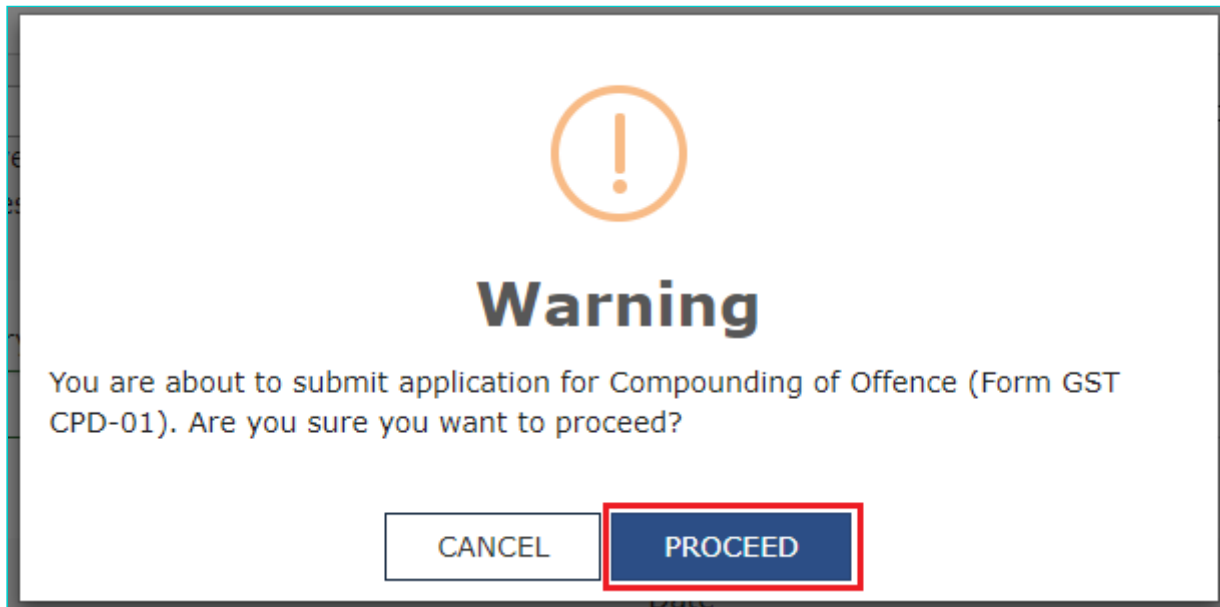
Place
Surat

Designation / Status
CEO

Date
18/01/2019



5k. A Warning message is displayed. Click the **PROCEED** button.



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

GSTIN

18AJIPA1572EAZB

Legal Name

ANGAD JASBIRSINGH ARORA

Trade Name

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.

i DSC is compulsory for Companies & LLP

i Facing problem using DSC? [Click here for help](#)

SUBMIT WITH DSC**SUBMIT WITH EVC**

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

Application Type	GSTIN/Temporary ID/UIN	Legal Name	Status of the Applicant
Compounding of Offence	24ABCPM8147P1Z6	PRAVINBHAI KALIDAS MISTRY	Registered

[Go To My Applications](#)

Acknowledgment of submission of Application for Compounding of Offence

You have filed the application successfully and the particulars of the application are given as under:

Application Reference Number (ARN)	AD240119000015U
GSTIN/UIN/Temporary ID of the Taxpayer	24ABCPM8147P1Z6
Name of the Taxpayer	PRAVINBHAI KALIDAS MISTRY
Date of filing	18/01/2019
Form No.	GST CPD-01
Form Description	Application for Compounding of Offence

It is a system generated acknowledgement and does not require any signature.

DOWNLOAD

Note:

Once the application is filed, following actions take place on the GST Portal:

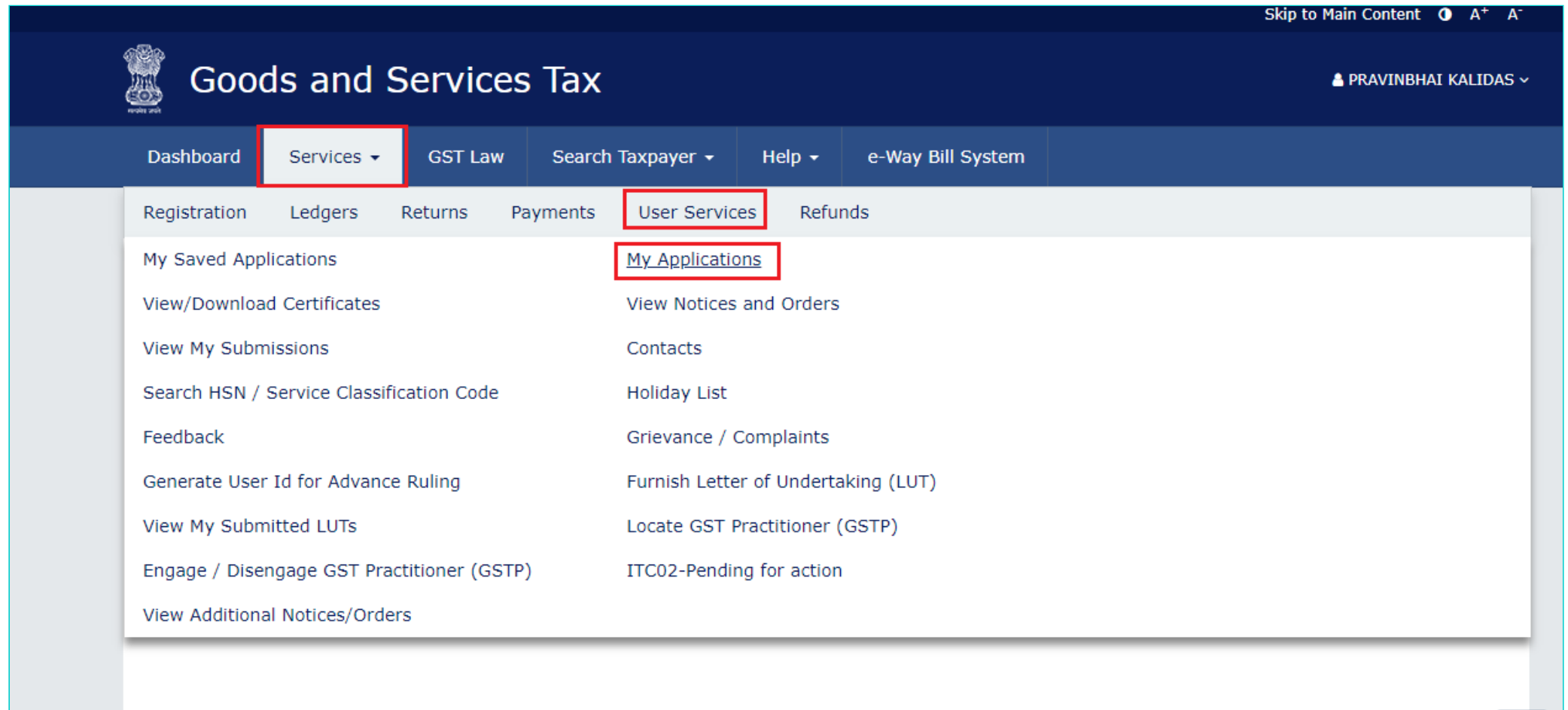
- Status of the application on the GST Portal gets updated to **"Compounding Application Submitted"**.
- You will also receive an intimation on your registered Mobile and email informing you of the generated ARN and successful filing of the application.
- The Application will land in the concerned authority's queue and he/she will take subsequent actions on it.

[Go back to the Main Menu](#)

B. Searching for your filed Application in "My Applications" Screen

To search for the submitted applications and open the related ARN on the GST Portal, 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**



The screenshot shows the GST Portal interface. At the top, there is a header with the GST logo and the text "Goods and Services Tax". To the right of the header, there is a user profile icon and the name "PRAVINBHAI KALIDAS". Below the header, there is a navigation bar with the following items: "Dashboard", "Services", "GST Law", "Search Taxpayer", "Help", and "e-Way Bill System". The "Services" menu is expanded, showing a list of options: "Registration", "Ledgers", "Returns", "Payments", "User Services", and "Refunds". The "User Services" option is highlighted. Below the "User Services" option, there is a list of links: "My Saved Applications", "View/Download Certificates", "View My Submissions", "Search HSN / Service Classification Code", "Feedback", "Generate User Id for Advance Ruling", "View My Submitted LUTs", "Engage / Disengage GST Practitioner (GSTP)", "View Additional Notices/Orders", "My Applications", "View Notices and Orders", "Contacts", "Holiday List", "Grievance / Complaints", "Furnish Letter of Undertaking (LUT)", "Locate GST Practitioner (GSTP)", and "ITC02-Pending for action". The "My Applications" link is highlighted.

4. **My Applications** page is displayed. In the **Application Type** field, select "**Compounding Application**" from the drop-down list. Also select the submission period in the **From Date** field and **To Date** field and then click **SEARCH**.

Dashboard > Services > User Services > My Applications

My Applications

• indicates mandatory fields

Application Type •

Select ▼

- Select
- Advance Ruling
- Intimation of Voluntary Payment - DRC-03
- Letter Of Undertaking
- Appeal to Appellate Authority
- REFUNDS
- Application for rectification of order
- Application for Restoration of Provisional Attachment
- Application for Deferred Payment/Payment in Instalments
- Provisional Assessment ASMT-01
- Compounding Application

From Date

DD/MM/YYYY

To Date

DD/MM/YYYY

SEARCH

NEW APPLICATION

5. Based on your Search criteria, applications are displayed. Click the **ARN/RFN** hyperlink you want to open.

My Applications

• indicates mandatory fields

Application Type •

From Date

To Date

SEARCH

NEW APPLICATION

ARN/RFN ⇅	Form No. ⇅	Form Description ⇅	Date of Filing ⇅	Status ⇅
AD240119000015U	GST CPD-01	Compounding	18/01/2019	Compounding Application Submitted

ARN/RFN

10	25	50	100
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6. **Case Details** page is displayed. From this page, you can click on the tabs provided at the left-hand side of the page to view and download their related details.

ARN
AD240119000015U

GSTIN/UIN/Temporary ID
24ABCPM8147P1Z6

Date Of Application/Case Creation
18/01/2019

Status
**Compounding Application
Submitted**

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

Type of Documents

View Documents

Compounding of Offence

[View](#)

More Compounding Details

[View](#)

[Go back to the Main Menu](#)

C. Take action using **APPLICATIONS** tab of Case Details screen: View your Filed Application

To view your filed Application Details, 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.

ARN
AD240119000015U

GSTIN/UIN/Temporary ID
24ABCPM8147P1Z6

Date Of Application/Case Creation
18/01/2019

Status
**Compounding Application
Submitted**

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

Type of Documents

Compounding of Offence

More Compounding Details

View Documents

[View](#)

[View](#)

2. In the "View Documents column, click the "**View**" hyperlink to download and view the related document.

[Go back to the Main Menu](#)

D(1). Take action using NOTICES tab of Case Details screen: View Issued Notices

To view the Notices issued by the concerned Tax Official to you against your Application for Compounding of Offence, perform following steps:

1. On the **Case Details** page of that particular application, select the **NOTICES** tab, if it is not selected by default. This tab displays all the notices (Hearing Notice/Adjournment) issued by the concerned Tax Official to you.

ARN
AD240119000015U

GSTIN/UIN/Temporary ID
24ABCPM8147P1Z6

Date Of Application/Case Creation
18/01/2019

Status
Reply submitted

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

	Notice No	Type of Notice	Hearing		Issued On	Issued By	Documents
			Date	Place			
<input type="radio"/>	ZA240119000032F	Adjournment	20/01/2019	Gujarat	18/01/2019	MUKESH DHANJIBHAI KARSHALA, Commercial Tax Officer	Compounding Notice
<input type="radio"/>	ZA240119000031H	Hearing	19/01/2019	Gujarat	18/01/2019	MUKESH DHANJIBHAI KARSHALA, Commercial Tax Officer	Compounding Notice

REPLY

2. In the "Documents" column, click the document name(s) to download them into your machine and view them.

[Go back to the Main Menu](#)

D(2). Take action using NOTICES tab of Case Details screen: File Reply to the Issued Notice

To file reply to the Notices issued by the concerned Tax Official to you against your Application for Compounding of Offence, perform following steps:

1. On the **Case Details** page of that particular application, select the **NOTICES** tab, if it is not selected by default. This tab displays all the notices (Hearing Notice/Adjournment) issued by the concerned Tax Official to you.

ARN
AD240119000015U

GSTIN/UIN/Temporary ID
24ABCPM8147P1Z6

Date Of Application/Case Creation
18/01/2019

Status
Reply submitted

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

	Notice No	Type of Notice	Hearing		Issued On	Issued By	Documents
			Date	Place			
<input type="radio"/>	ZA240119000032F	Adjournment	20/01/2019	Gujarat	18/01/2019	MUKESH DHANJIBHAI KARSHALA, Commercial Tax Officer	Compounding Notice
<input checked="" type="radio"/>	ZA240119000031H	Hearing	19/01/2019	Gujarat	18/01/2019	MUKESH DHANJIBHAI KARSHALA, Commercial Tax Officer	Compounding Notice

REPLY

2. Select the radio button against the Notice for which you want to file your reply. The **REPLY** button gets enabled. Click the enabled **REPLY** button.

ARN
AD240119000015U

GSTIN/UIN/Temporary ID
24ABCPM8147P1Z6

Date Of Application/Case Creation
18/01/2019

Status
Reply submitted

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

	Notice No	Type of Notice	Hearing		Issued On	Issued By	Documents
			Date	Place			
	ZA240119000032F	Adjournment	20/01/2019	Gujarat	18/01/2019	MUKESH DHANJIBHAI KARSHALA, Commercial Tax Officer	Compounding Notice
	ZA240119000031H	Hearing	19/01/2019	Gujarat	18/01/2019	MUKESH DHANJIBHAI KARSHALA, Commercial Tax Officer	Compounding Notice

REPLY

3. The **REPLY** page is displayed. The following fields are auto-populated—**Name of the respondent**, **Notice Reference No**, **Date of communication of Notice**. Enter details in the other fields as mentioned in the following steps. To go to the previous page, click **BACK**.

ARN
AD240119000013Y

GSTIN/UIN/Temporary ID
24ABCPM8147P1Z6

Date Of Application/Case Creation
16/01/2019

Status
Reply submitted

APPLICATIONS

Name of the respondent:

PRAVINBHAI KALIDAS MISTRY

Notice Reference No:

ZA240119000011J

Date of communication of Notice:

16/01/2019

Details of Reply

Upload Reply to Notice: •

 No file chosen

i Only PDF file format is allowed

i Maximum file size for upload is 5MB.

Upload Supporting Documents (if any)

Enter Document Description

 No file chosen

i File with PDF or JPEG format is only allowed.

i Maximum file size for upload is 5MB.

i Maximum 4 documents can be attached.

i Click on "Add Document" button to add the uploaded supporting document

Verification •

☐ I son/daughter/wife of do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Name of Authorized Signatory •

Place •

Designation / Status

Date

BACK

PROCEED

3a. In the **Details of Reply** field, click **Choose File** to upload the document(s) related to your reply.

3b. If required, in the **Upload Supporting Documents, (if any)** field, you can also upload supporting documents. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine. You can delete the uploaded document by clicking the **DELETE** button and upload again.

Enter Document Description

More Details

ADD DOCUMENT

Enter Document Description

Enter Description

Choose File No file chosen

More Details



Additional Details.pdf



3c. Enter **Verification** details. The "**Designation/ Status**" and "**Date**" fields is auto-populated based on the current system date.

Verification

☒ I son/daughter/wife of do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Name of Authorized Signatory

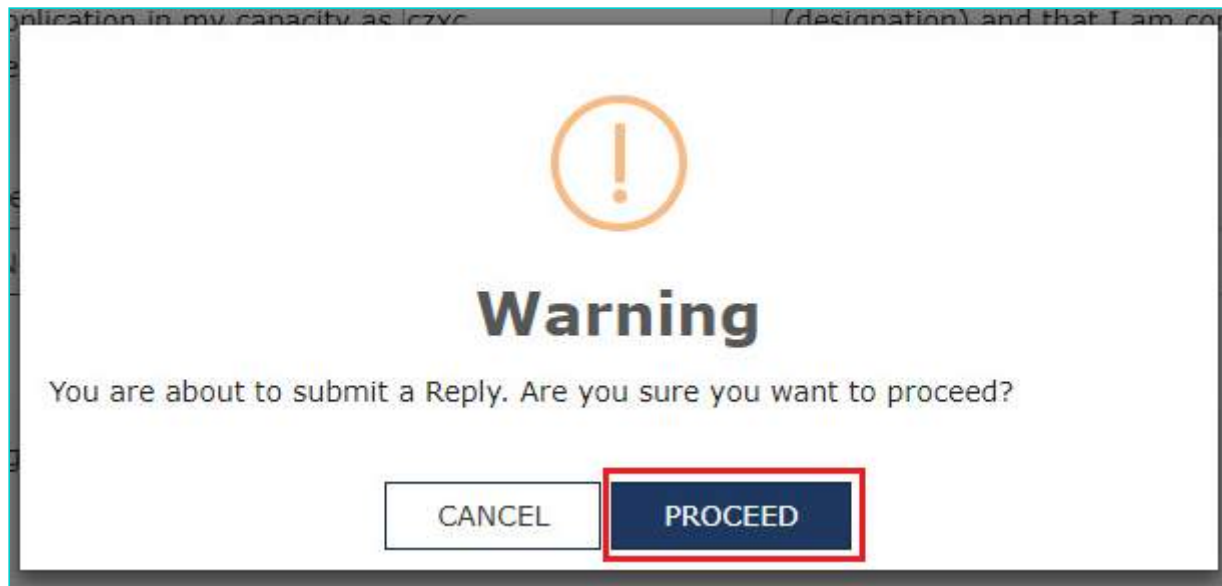
Place

Designation / Status

Date

3d. Click the **PROCEED** button.

3e. A warning popup is displayed. Click the **PROCEED** button in the popup as well.



4. **Submit Application** page is displayed. Click **SUBMIT WITH DSC** or **SUBMIT WITH EVC**.

GSTIN

18AJIPA1572EAZB

Legal Name

ANGAD JASBIRSINGH ARORA

Trade Name

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.

i DSC is compulsory for Companies & LLP

i Facing problem using DSC? [Click here for help](#)

SUBMIT WITH DSC**SUBMIT WITH EVC**

5. **Acknowledgement** page is displayed with the generated Reply Reference number. Click the **OK** button.

Your reply has been filed against Notice No. ZA240119000031H dated 18/01/2019. Your Reply Reference No. is **ZA240119000034B** dated 18/01/2019

OK

6. The updated **REPLIES** tab is displayed, with the record of the filed reply in a table. Click the documents in the **Documents** section of the table to download them.

ARN
AD240119000015U

GSTIN/UIN/Temporary ID
24ABCPM8147P1Z6

Date Of Application/Case Creation
18/01/2019

Status
Reply submitted

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

	Reply Ref No.	Notice No	Filed by	Date of Reply	Documents
●	ZA240119000034B	ZA240119000031H	24ABCPM8147P1Z6, PRAVINBHAI KALIDAS MISTRY	18/01/2019	Compounding Reply
●	ZA240119000033D	ZA240119000031H	B24000000001301, Praveen Galande	18/01/2019	Compounding Reply

REPLY

7. Once the Taxpayer files reply, following actions take place on the GST Portal:

- ARN Status on the GST Portal gets updated to "Reply submitted".
- All concerned Tax Officials will be intimated about the filed reply via their registered email.

- Dashboard of the Taxpayer is updated with the record of the filed reply. He/she can view it from the following navigation: **Services > User Services > My Applications > REPLIES**.
- Dashboard of all the concerned Tax Official roles is updated with the record of the filed reply.

[Go back to the Main Menu](#)

E(1). Take action using REPLIES tab of Case Details screen: View Filed Replies

To view the replies filed by you or the concerned Tax Officials against your Application for Compounding of Offence, perform following steps:

1. On the **Case Details** page of that particular application, select the **REPLIES** tab. This tab will display the replies that you or the concerned Tax Officials have filed on the issued Notices.

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

ARN AD240119000015U	GSTIN/UIN/Temporary ID 24ABCPM8147P1Z6	Date Of Application/Case Creation 18/01/2019	Status Reply submitted
-------------------------------	--	--	----------------------------------

APPLICATIONS
NOTICES
REPLIES
ORDERS
RECTIFICATION

	Reply Ref No.	Notice No	Filed by	Date of Reply	Documents
<input type="radio"/>	ZA240119000034B	ZA240119000031H	24ABCPM8147P1Z6, PRAVINBHAI KALIDAS MISTRY	18/01/2019	Compounding Reply
<input type="radio"/>	ZA240119000033D	ZA240119000031H	B24000000001301, Praveen Galande	18/01/2019	Compounding Reply

REPLY

2. In the "Documents" column, click the document name(s) to download them into your machine and view them.

[Go back to the Main Menu](#)

E(2). Take action using REPLIES tab of Case Details screen: File Counter-replies

To file counter- replies after a concerned Tax Official has filed reply against your Application for Compounding of Offence, perform following steps:

1. On the **Case Details** page of that particular application, select the **REPLIES** tab. This tab will display the replies that you or the concerned Tax Officials have filed on the issued Notices. Select the radio button against the Reply for which you want to file your reply. The **REPLY** button gets enabled. Click the enabled **REPLY** button.

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

ARN
AD240119000015U

GSTIN/UIN/Temporary ID
24ABCPM8147P1Z6

Date Of Application/Case Creation
18/01/2019

Status
Reply submitted

APPLICATIONS
NOTICES
REPLIES
ORDERS
RECTIFICATION

	Reply Ref No.	Notice No	Filed by	Date of Reply	Documents
<input checked="" type="radio"/>	ZA240119000033D	ZA240119000031H	B24000000001301, Praveen Galande	18/01/2019	Compounding Reply

REPLY

2. The **REPLY** page is displayed. Follow the steps you would have performed to file your reply to the issued Notices. Click [here](#) to revisit those steps.

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

ARN
AD240119000015U

GSTIN/UIN/Temporary ID
24ABCPM8147P1Z6

Date Of Application/Case Creation
18/01/2019

Status
Reply submitted

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

• indicates mandatory fields

Name of the respondent:

PRAVINBHAI KALIDAS MISTRY

Notice Reference No:

ZA240119000031H

Date of communication of Notice:

18/01/2019

Details of Reply

Upload Reply to Notice: •

Choose File

No file chosen

❗ Only PDF file format is allowed

❗ Maximum file size for upload is 5MB.

Upload Supporting Documents (if any)

Enter Document Description

Choose File

No file chosen

❗ File with PDF or JPEG format is only allowed.

❗ Maximum file size for upload is 5MB.

❗ Maximum 4 documents can be attached.

❗ Click on "Add Document" button to add the uploaded supporting document

Verification •

☐

I son/daughter/wife of do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Name of Authorized Signatory •

Select

Place •

Enter Place

Designation / Status

Date

BACK

PROCEED

3. Once the Taxpayer files a counter-reply, following actions take place on the GST Portal:

- ARN Status on the GST Portal gets updated to "Reply submitted".
- All concerned Tax Officials will be intimated about the filed reply via their registered email.
- Dashboard of the Taxpayer is updated with the record of the filed reply. He/she can view it from the following navigation: **Services > User Services > My Applications > REPLIES**.
- Dashboard of all the concerned Tax Official roles is updated with the record of the filed reply.

[Go back to the Main Menu](#)

F(1). Take action using ORDERS tab of Case Details screen: View the Order Issued on that Application

To view and download the order issued on your Application for Compounding of Offence, perform following steps:

1. On the **Case Details** page of that particular application, click the **ORDERS** tab. This tab provides you an option to view the issued order, with all its attached documents, in PDF mode. The concerned authority may grant or reject compounding.

In Case the Commissioner grants Compounding:

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

ARN
AD240119000015U

GSTIN/UIN/Temporary ID
24ABCPM8147P1Z6

Date Of Application/Case Creation
18/01/2019

Status
Compounding allowed

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

	Order Number	Type of Order	Passed on	Passed by	Download
	ZA2401190000375	Order for allowance of compounding of offence	18/01/2019	MUKESH DHANJIBHAI KARSHALA , Commercial Tax Officer	Compounding Order

PAY FEE

INITIATE RECTIFICATION

In Case the Commissioner rejects Compounding:

[Dashboard](#) > [Services](#) > [User Services](#) > [My Applications](#) > [Case Details](#)

ARN
AD241218000026Q

GSTIN/UIN/Temporary ID
24ABCPM8147P1Z6

Date Of Application/Case Creation
20/12/2018

Status
Compounding Rejected

APPLICATIONS		Order Number	Type of Order	Passed on	Passed by	Download
NOTICES	●	ZA241218000103D	Order for Rejection of compounding of offence	20/12/2018	MUKESH DHANJIBHAI KARSHALA , Commercial Tax Officer	Compounding Order
REPLIES						
ORDERS						
RECTIFICATION						

2. In the "Documents" column, click the document name(s) to download them into your machine and view them.

Note1:

Additionally, once the concerned authority issues an Order, following actions will take place on the GST Portal:

- Taxpayer and the concerned Tax Official will receive an intimation on their registered Mobile and email informing them of the issued Order.
- In case the concerned authority grants the application request: Status of the ARN will get updated to "Compounding allowed".
- In case the concerned authority rejects the application request: Status of the ARN will get updated to "Compounding Rejected" and the following actions will take place:
 - If the compliant has been filed with the Magistrate/Court of competent jurisdiction, no action will be taken and prosecution proceedings will continue.
 - If no compliant has been filed with the Magistrate/Court of competent jurisdiction, the concerned Tax official will proceed with prosecution proceedings.

Note2:

The concerned authority may, as per his/her discretion, withdraw Compounding at any stage during the processing of the Compounding Application. If he/she chooses to do so, the status of the ARN shall get updated to "Compounding Withdrawn" and thereafter, no action could be performed, by the Taxpayer or the concerned Tax Officials, on the

withdrawn Application.

[Go back to the Main Menu](#)

F(2). Take action using ORDERS tab of Case Details screen: Pay Compounding Fee

To pay compounding fee in order to avoid further proceedings against you by the department, perform following steps:

Note:

- You can pay Compounding Fee only when the concerned authority allows the application request by issuing "Compounding allowed" Order on your Application for Compounding of Offence.
- You need to pay the Compounding fee within 30 days of the Order, else the Order will become void.
- You need to make payment of compounding fee through cash ledger only. ITC can be utilized for payment of tax only. Payment of taxes will be as per the rules applicable.

1. On the **Case Details** page of that particular application, click the **ORDERS** tab. Click the PAY FEE button below the table containing "Compounding allowed" Order.

[Dashboard](#) > [Services](#) > [User Services](#) > [My Applications](#) > **Case Details**

ARN
AD240119000015U

GSTIN/UIN/Temporary ID
24ABCPM8147P1Z6

Date Of Application/Case Creation
18/01/2019

Status
Compounding allowed

APPLICATIONS		Order Number	Type of Order	Passed on	Passed by	Download
NOTICES	●	ZA2401190000375	Order for allowance of compounding of offence	18/01/2019	MUKESH DHANJIBHAI KARSHALA , Commercial Tax Officer	Compounding Order
REPLIES						
ORDERS						
RECTIFICATION						

PAY FEE

INITIATE RECTIFICATION

2. Payment FEE page gets displayed with the table containing the Fee applicable as per the Act and the difference of amount which is available in your Cash Ledger versus the amount required in Cash Ledger to pay the applicable fee . If "Amount required in Cash Ledger" column is not "Nil", click the "**DEPOSIT IN CASH LEDGER**" button to generate a challan and deposit money in the Electronic Cash Ledger. Otherwise, click the "**UTILIZE CASH**" button to make payment using the cash present in your Electronic Cash Ledger.

ARN
AD240119000015UGSTIN/UIN/Temporary ID
24ABCPM8147P1Z6Date Of Application/Case Creation
18/01/2019Status
Compounding allowed

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

Order Reference No: ZA2401190000375**Date of Order:** 18/01/2019

Payment of Compounding Fee:

Act	Fee Applicable (in ₹)	Amount available in Cash Ledger (in ₹)	Amount required in Cash Ledger (in ₹)
(1)	(2)	(3)	(4)
Central Tax	2250000	0.00	2250000.00
State/ UT Tax	2250000	250000.00	2000000.00
Integrated Tax	3500000	0.00	3500000.00
Cess	0	0.00	Nil

DEPOSIT IN CASH LEDGER

UTILIZE CASH

Instructions

1. If there is not sufficient balance in Cash Ledger (under Fee head), i.e. "Amount required in Cash Ledger" is not nil, then click on **Deposit in Cash Ledger** button to deposit the required amount, in Cash Ledger.
2. If sufficient balance is available in Cash Ledger (under Fee head), i.e. "Amount required in Cash Ledger" is nil for all the selected acts, then click on **Utilize Cash** button to fill and utilize.

Note: On clicking the "DEPOSIT IN CASH LEDGER" button, the challan page will get displayed. Click [here](#) to know how to generate challan and deposit cash in the cash ledger.

3. On clicking the ""**UTILIZE CASH**"" button, the Acknowledgement page gets displayed with the generated PRN. Click **OK**.

Dashboard > Services > User Services > My Applications > Acknowledgement

Payment of compounding fees of amount against your compounding application vide AD24011900001 dated 18/01/2019 has been successfully made using the "Utilize Cash" option vide PRN: IP0703190000061.

OK

4. The updated Orders tab is displayed. Also, note that as you have now paid the compounding fee the "PAY FEE" button is disabled.

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

ARN AD240119000015U	GSTIN/UIN/Temporary ID 24ABCPM8147P1Z6	Date Of Application/Case Creation 18/01/2019	Status Compounding Fee paid
-------------------------------	--	--	---------------------------------------

APPLICATIONS		Order Number	Type of Order	Passed on	Passed by	Download
NOTICES		ZA2401190000375	Order for allowance of compounding of offence	18/01/2019	MUKESH DHANJIBHAI KARSHALA , Commercial Tax Officer	Compounding Order
REPLIES						
ORDERS						
RECTIFICATION						

PAY FEE INITIATE RECTIFICATION

Note:

Once the Compounding Fee is paid, following actions take place on the GST Portal:

- Status of the ARN will get updated to "Compounding Fee paid".

- If the compliant has been filed with the Magistrate/Court of competent jurisdiction, the concerned Tax official will withdraw the complaint.
- If no compliant has been filed with the Magistrate/Court of competent jurisdiction, no prosecution proceedings will be initiated.

[Go back to the Main Menu](#)

F(3). Take action using ORDERS tab of Case Details screen: Initiate Rectification

In case you notice an error apparent from the face of the order, you can file rectification application against the Compounding Order passed by the concerned authority.

Note:

- You can submit the Application for rectification within <three months> from the date of Order sought to be rectified.
- No rectification shall be allowed after a period of six months from the date of issue of such decision or Order and if the rectification is purely in the nature of correction of a clerical or arithmetical error, the limitation of six months will not apply.

To initiate rectification, perform following steps:

1. On the **Case Details** page of that particular application, click the **ORDERS** tab. Select the radio button against the Order for which you want to initiate rectification. The **INITIATE RECTIFICATION** button gets enabled. Click the enabled **INITIATE RECTIFICATION** button.

ARN
AD240119000015UGSTIN/UIN/Temporary ID
24ABCPM8147P1Z6Date Of Application/Case Creation
18/01/2019Status
Compounding allowed

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

	Order Number	Type of Order	Passed on	Passed by	Download
	ZA2401190000375	Order for allowance of compounding of offence	18/01/2019	MUKESH DHANJIBHAI KARSHALA , Commercial Tax Officer	Compounding Order

PAY FEE

INITIATE RECTIFICATION

2. "Submission of Rectification request" page is displayed. The following fields are auto-populated—**Order Reference No & Date of communication of Order**. Enter details in the other fields as mentioned in the following steps.

ARN
AD240119000015UGSTIN/UIN/Temporary ID
24ABCPM8147P1Z6Date Of Application/Case Creation
18/01/2019Status
Compounding allowed

APPLICATIONS


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RECTIFICATION

Submission of Rectification request

 indicates mandatory fields**Order Reference No:** ZA2401190000375**Date of communication of Order:** 18/01/2019**Details of Rectification**

Upload Rectification request: •

No file chosen

Upload supporting documents:

No file chosen

❗ File with PDF or JPEG format is only allowed

❗ Maximum file size for upload is 5MB

❗ Maximum 4 documents can be attached

❗ Click on "Add Document" button to add the uploaded supporting document

Verification •

☐ I son/daughter/wife of do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Name of Authorized Signatory •

Place •

Designation / Status

Date

2a. In the **Details of Rectification** field, click **Choose File** to upload the document(s) containing details of the rectification that needs to be done.

2b. If required, in the **Upload supporting documents** field, you can also upload supporting documents. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine. You can delete the uploaded document by clicking the **DELETE** button and upload again.

Enter Document Description

More Details

ADD DOCUMENT


Enter Document Description


Enter Description

Choose File

No file chosen

More Details

Additional Details.pdf



2c. Enter **Verification** details. The "**Designation/ Status**" and "**Date**" fields is auto-populated based on the current system date.

Verification •

☒ I son/daughter/wife of do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

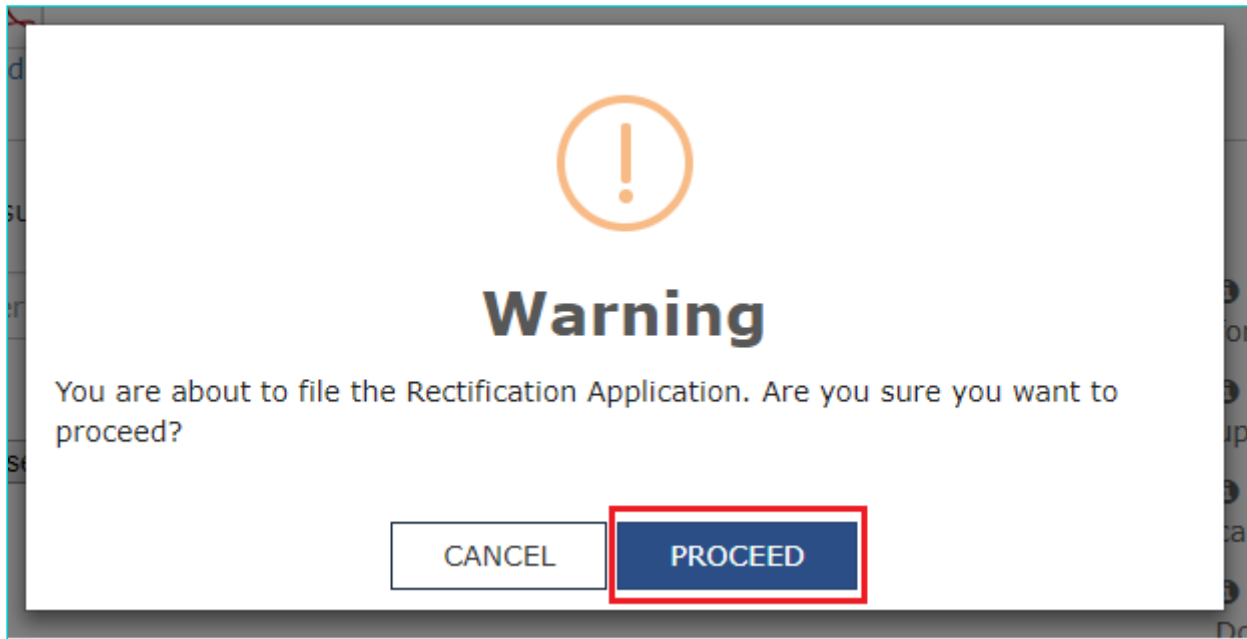
Name of Authorized Signatory •

Place •

Designation / Status

Date

2d. Click the **PROCEED TO FILE** button. A warning popup is displayed in case. Click **PROCEED** in the popup.



Note: In case the difference between the date of the Order and rectification application filed is more than 6 months, an information message shall pop up asking for confirmation "Do you still want to file the Rectification application as the period exceeds 6 months from the date of the order".

4. **Submit Application** page is displayed. Click **SUBMIT WITH DSC** or **SUBMIT WITH EVC**.

GSTIN

18AJIPA1572EAZB

Legal Name

ANGAD JASBIRSINGH ARORA

Trade Name

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**

5. **Acknowledgement** page is displayed with the generated Reference number. Click the **OK** button.

Your rectification application has been filed against Order No. ZA241218000050G dated 18/12/2018. Your Rectification of order Reference No. is **ZA240119000042E** dated 22/01/2019.

OK

6. The updated **RECTIFICATION** tab is displayed, with the record of the filed rectification application request in a table and the **Status** updated to "**Rectification request submitted**". Click the documents in the **Details of Rectification** section of the table to download them.

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

ARN/Case Id
AD240119000015U

GSTIN/UIN/Temporary Id
24ABCPM8147P1Z6

Date of Application/Case Creation
18/01/2019

Status
Rectification request submitted

APPLICATIONS

NOTICES

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RECTIFICATION

Rectification No	Order No	Filed by	Date of Filing Rectification	Status	Reasons for Rejection	Documents
ZA2401190000383	ZA2401190000375	Praveen Galande, Commercial Tax Officer	22/01/2019	Rectification request submitted	NA	Compounding Rectification Document

Note:

Once a Rectification request is submitted by a Taxpayer, following actions take place on the GST Portal:

- Dashboard of Taxpayer and the concerned Tax Officials is updated with the record of the submitted Rectification request.

- Status of the ARN on the GST Portal gets updated to "Rectification request submitted".

[Go back to the Main Menu](#)

G. Take action using RECTIFICATION tab of Case Details screen: View the Filed Rectification Applications

To view the Rectification Applications filed by the Taxpayer or the concerned Tax Official, perform following steps:

1. On the **Case Details** page of that particular application, select the **RECTIFICATION** tab, if it is not selected by default. This tab displays all the rectification applications submitted by you or the concerned Tax Officials.

[Dashboard](#) > [Services](#) > [User Services](#) > [My Applications](#) > **Case Details**

ARN
AD241218000028M

GSTIN/UIN/Temporary ID
24ABCPM8147P1Z6

Date Of Application/Case Creation
21/12/2018

Status
Compounding Fee paid

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

Rectification No	Order No	Date of Filing	Filed by	Reasons for Rejection	Details of Rectification
ZA2412180001257	ZA2412180001182	21/12/2018	MUKESH KARSHALA[ACXP K3463A]	NA	Compounding Rectification Document
ZA241218000120H	ZA2412180001182	21/12/2018	Praveen Galande, Commercial Tax Officer	NA	Compounding Rectification Document

2. In the "Details of Rectification" column, click the document name(s) to download them into your machine and view them.

Note:

Once a Rectification request is submitted by a Taxpayer, the concerned authority may either accept the request or reject it. However, in case the Order which need to be rectified has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit then, it cannot be passed unless the Applicant has been given an opportunity of

being heard.

In case of Acceptance:

- The concerned authority issues the Rectification Order. Dashboard of Taxpayer and the concerned Tax Officials is updated with the record of the issued Order. Taxpayer can access the Rectification Order from the **ORDERS** tab.
- Status of the ARN on the GST Portal gets updated to "Rectification order passed".

In case of Rejection:

- The concerned authority issues the Order. Dashboard of Taxpayer and the concerned Tax Officials is updated with the record of the issued Order. Taxpayer can access the Order from the **RECTIFICATION** tab.
- Status of the ARN on the GST Portal gets updated to "Rectification request rejected".

[Go back to the Main Menu](#)

Demands and Recovery along with Prosecution and Compounding



Rohit Kumar Singh

Demands and Recovery

Filing an Intimation of Payment – Form GST DRC 03

Payment on Voluntary Basis (FORM GST DRC-03)

What is the facility for Payment on Voluntary Basis?

Payment on Voluntary Basis is a facility given to tax payers to make payment u/s 73 or 74 of the CGST Act, 2017 within 30 days of issuance of Show Cause Notice (SCN). Payment could also be made by taxpayers before SCN is issued.

When can I make voluntary payment?

You can make voluntary payment before issue of notice u/s 73 or 74 of the CGST Act, 2017 or within 30 days of issue of show cause notice (SCN) under the said sections. You cannot make voluntary payment after 30 days of issue of SCN.

What are the pre-conditions to make voluntary payment?

The pre-conditions to make voluntary payment are:

- a. In case, voluntary payment is made before issue of SCN
 - Show Cause Notice under determination of tax should not have been issued.
- b. In case, voluntary payment is made after issue of SCN or statement
 - 30 days' time has not lapsed since SCN is issued.

Payment on Voluntary Basis (FORM GST DRC-03)

How can I make voluntary payment?

To make voluntary payment against the liability (tax, interest & penalty) based on self-ascertainment of tax, navigate to **Services > User Services > My Applications > Intimation of Voluntary Payment - DRC - 03** option.

Can I make partial payment against a liability raised in a SCN?

GST Portal does not allow for making partial payments against a liability raised in a SCN. Complete payment of the amount being demanded in SCN has to be made.

When would a taxpayer need to select “Liability mismatch- GSTR-1 to GSTR-3B” and “ITC Mismatch- GSTR-2A/2B to GSTR-3B” as cause of payment while making payment under “Intimation of Voluntary Payment-DRC-03”?

Taxpayer needs to select “Liability mismatch- GSTR-1 to GSTR-3B” as cause of payment, when there is a liability mismatch between Form GSTR-1 and Form GSTR-3B and taxpayer is making payment of such liability using Form DRC-03.

Taxpayer needs to select “ITC Mismatch- GSTR-2A/2B to GSTR-3B” as cause of payment, when there is ITC mismatch between Form GSTR-2A/2B and Form GSTR-3B and taxpayer is making payment of such liability arising using Form DRC-03.

These are additional reasons made available under Intimation of Voluntary Payment-DRC-03 for taxpayers for making payments for liabilities noticed later on. The navigation to make such payment is **Services > User Services > My Application > Application Type > Select Intimation of Voluntary Payment-DRC -03**, Click **New Application > select Cause of Payment**.

Payment on Voluntary Basis (FORM GST DRC-03)

What will happen on filing of Form GST DRC-03?

Electronic Liability Register, Electronic Cash Ledger and Electronic Credit Ledger will be updated upon filing of Form GST DRC-03 i.e. Debit/Credit (both) entry will be posted simultaneously and PRN will be generated accordingly.

I don't have sufficient balance to make payment against a liability raised in a SCN. What do I do now?

You can deposit the amount in Electronic Cash Ledger through "Create Challan" functionality which is available on voluntary payment screen. On click of "Create Challan" button, you will be redirected to Create Challan screen in Payment module. In the Create challan page, challan amounts will be auto-populated based on the amount of additional cash required considering the tax liabilities and others.

Can I save the application for intimation of voluntary payment?

Application for intimation of voluntary payment can be saved at any stage of completion for a maximum time period of 15 days. If the same is not filed within 15 days, the saved draft will be purged from the GST database. To view your saved application, navigate to **Services > User Services > My Saved Applications** option.

Applying for Deferred Payment or Payment in Instalments (FORM GST DRC - 20)

Applying for Deferred Payment or Payment in Instalments (FORM GST DRC - 20)

What is the purpose of FORM GST DRC - 20?

FORM GST DRC - 20 is an application form that can be filed by any taxpayer to apply for one of the following two options available to him in case he cannot pay the entire amount due under the GST Act in one go:

Deferred payment: when dues are deferred for payment at later stage

Payment in instalments: when due is paid in installments over a period of time

When can I file FORM GST DRC - 20?

You can file FORM GST DRC - 20 when a demand is pending for recovery under GST Act against you and you wish to apply for deferred payment or payment in instalments of amount due under the GST Act.

You are required to have valid login credentials to file this application.

Can I file FORM GST DRC - 20 in respect of amount against return related demands?

No, application for deferred payment using FORM GST DRC - 20 cannot be filed against return related demands. You can file application for deferred payment using FORM GST DRC - 20 for other than return related demands, which are posted in Electronic Liability Register Part-B.

How many applications for deferred/payment in Instalments can I file?

Only one "Application for Payment in Instalments" can be submitted against a particular Demand ID.

Applying for Deferred Payment or Payment in Instalments (FORM GST DRC - 20)

In FORM GST DRC - 20, I need to enter the number of months for my instalments. Is there any limitation on the number of months?

Yes. Maximum number of instalments allowed is 24.

How is the interest calculated if I select the option of "Monthly Instalments" in FORM GST DRC - 20?

Interest is calculated considering the following points:

Interest will be applicable only on the tax/cess amount applied for instalment/deferment.

No interest will be payable on the Interest, Penalty and any other amount in the Demand ID.

Interest will not be calculated by system as part of application for deferred payment/payment in instalment.

Instead, if any interest needs to be recovered from taxpayer as part of monthly instalment then tax officer will create separate demand ID which will be paid by taxpayer.

What will happen if I am unable to make the required payment, after the acceptance of my application for payment in Instalments?

In case there is any default in payment of any one installment on its due date, the whole outstanding balance payable on such date will become due and payable forthwith, and will be liable for recovery without any further notice to the Taxpayer.

Applying for Deferred Payment or Payment in Instalments (FORM GST DRC - 20)

I have filed FORM GST DRC - 20. What actions will take place on the GST Portal now?

Once you have filed FORM GST DRC - 20, following actions will take place on the GST Portal:

GST Portal will generate and display Application Reference Number (ARN) receipt with an option to "Save and Print" the same.

SMS and Email will be sent to you intimating ARN and successful filing of the Form.

Your application for payment in Installments shall be submitted to the Commissioner/proper officer 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 Accept or Reject or Accept with modification 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.

What is an Instalment Calendar?

Instalment Calendar displays the taxpayer's instalment details to be paid by him along with status of payments.

From where I can view the Instalment Calendar?

Navigate to **Services > Payments > Instalment Calendar** to view the Instalment Calendar.

Applying for Deferred Payment or Payment in Instalments (FORM GST DRC - 20)

How will I come to know that the officer has processed my application for deferred/payment in Instalments?

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

Applying for Deferred Payment or Payment in Instalments (FORM GST DRC - 20)

During the processing of applications for deferred payment or payment in instalments, what all and when the Status changes take place in an ARN/Case ID on the GST Portal?

On the GST Portal, during the processing of applications for deferred payment or payment in instalments, the ARN/Case ID may undergo following Status changes:

- **Pending for Processing:** When a taxpayer files the application and it is under work item of tax officer
- **Approved:** When tax officer approves the application of taxpayer for deferred payment or payment in instalments
- **Application approved with modification:** When tax officer approves the application with certain modifications
- **Rejected:** When tax officer rejects the application of taxpayer for deferred payment or payment in instalments

**Filing reply against proceedings
initiated for Recovery of Taxes -
Form GST DRC-22**

Filing reply to Form GST DRC-22, against proceedings initiated for Recovery of Taxes

When recovery process in GST Portal/ law is initiated?

Recovery process in GST Portal is initiated under following conditions:

- Demand ID is created under Assessment, Enforcement, Appeal, Refund or any other module and is reflected in the Electronic Liability Register.
- Prescribed time under the GST law for making the payment of adjudged dues has expired i.e., Recovery against demand is not stayed by any competent authority,
- Demand is in recoverable stage, not within appeal period, finally adjudged, or appeal not filed against the order/appellate order (i.e. order via which demand is confirmed).

What are the various modes of recovery process?

In GST regime, where any sum is payable by the taxpayer on account of scrutiny, assessment, enforcement, adjudication and appeal process, and remains unpaid, the tax authorities would initiate the recovery process by adopting any of the following modes as provided in the GST laws. Some of the modes are -

- ✓ Detaining and selling of goods of the taxpayer in the possession of the tax department/ other officer
- ✓ Issuance of letter / correspondence to third parties including banks / any other government departments/ debtors/ any other person provided in law/ successor or transferee or legal heir
- ✓ Distrain, detain and sell immovable and movable property
- ✓ Issuance of certificate to revenue authorities for recovery as arrears of Land Revenue
- ✓ Application to magistrate to recover as fine
- ✓ Recovery from Electronic Cash Ledger/ Electronic Credit Ledger of a taxpayer
- ✓ Any other mode as prescribed under law

Filing reply to Form GST DRC-22, against proceedings initiated for Recovery of Taxes

What type of notices can be issued?

Based on Mode of Recovery selected, relevant notice type can be issued. The table below provides the list of notice types which can be issued based on mode of recovery.

Mode of Recovery	Notice Type
Sale of taxable goods in control of Recovery officer	FORM GST DRC - 10 (Notice for Auction of Goods under section 79 (1) (b) of the Act)
Notice to Third Parties	FORM GST DRC - 13 (Notice to a third person under section 79(1) (c)) FORM GST DRC - 15 (Application before the Civil Court requesting execution for a Decree)
Attachment/Seizure of Immovable/Movable properties by Tax Authorities	FORM GST DRC - 16 (Notice for attachment and sale of immovable/movable goods/shares under section 79) FORM GST DRC - 22 (Provisional attachment of property under section 83)
Application to Magistrate for recovery as Fine	FORM GST DRC - 19 (Application to the Magistrate for Recovery as Fine)
Notice to Specified Officer	FORM GST DRC - 09 (Order for recovery through specified officer under section 79)

Filing reply to Form GST DRC-22, against proceedings initiated for Recovery of Taxes

What type of certificates/ orders can be issued?

Based on Mode of Recovery selected, relevant certificate/ order type can be issued. The table below provides the list of certificate/ order type which can be issued based on mode of recovery.

Mode of Recovery	Notice Type
Sale of Taxable Goods in control of Recovery officer	FORM GST DRC - 12 (Sale Certificate)
Notice to Third Parties	FORM GST DRC - 14 (Certificate of Payment to a Third Person)
Attachment/Seizure of Immovable/ Movable properties by Tax Authorities	FORM GST DRC - 12 (Sale Certificate) FORM GST DRC - 23 (Restoration of provisionally attached property / bank account under section 83)
Issuance of Certificate to Revenue Authorities	FORM GST DRC - 18 (Certificate action under clause (e) of sub-section (1) section 79)
Recovery from other state	FORM GST DRC - 18 (Certificate action under clause (e) of sub-section (1) section 79)

Filing reply to Form GST DRC-22, against proceedings initiated for Recovery of Taxes

Do I get any intimation about the notice or order issued?

Navigate to **Services > User Services > View Additional Notices/ Orders** to view any notification. You will not receive any intimation through Email or SMS.

From where can I view notice issued for recovery of taxes?

Navigate to **Services > User Services > View Additional Notices/ Orders > View > NOTICES** option.

From where can I reply to notice issued for recovery of taxes?

Navigate to **Services > User Services > View Additional Notices/ Orders > View > REPLIES** option.

From where can I view rejection order issued for recovery of taxes?

Navigate to **Services > User Services > View Additional Notices/ Orders > View > CERTIFICATES/ ORDERS** option.

Filing reply to Form GST DRC-22, against proceedings initiated for Recovery of Taxes

Do I get any intimation once a Tax Official utilizes the amount from my Electronic Credit/Cash Ledger to make recovery of the taxes?

Intimation is sent to the taxpayer via SMS and E-mail once a Tax Official utilizes the amount from your Electronic Credit/Cash Ledger to make recovery of the taxes.

What will happen once I file reply to Form GST DRC-22, against proceedings initiated for Recovery of Taxes ?

Once you file your reply successfully, following actions take place on the GST Portal:

You will receive an acknowledgement intimation via your registered email and SMS, along with the generated RFN.

Your reply will be available on Tax Official's dashboard.

**Viewing Pre-GST Demand
Uploaded by Tax Official
(Form GST DRC-07A
&
Form GST DRC-08A)**

Viewing Pre-GST Demand Uploaded by Tax Official (Form GST DRC-07A & GST DRC-08A)

What is Form GST DRC-07A?

If any demand (Tax, interest, penalty, fees or any other dues) was created under Pre-GST laws (e.g. State VAT / CST / Central Excise / Service Tax etc.) and is not recovered under those laws, then it can be recovered as arrears of GST, under GST Act.

The summary of such pre-GST demand will be issued/uploaded in Form GST DRC-07A by Recovery officer on the GST Portal and the demand will be posted in Part II of Electronic Liability Register of the taxpayer.

What is Form GST DRC-08A?

Where a pre-GST demand order, uploaded via Form GST DRC-07A is rectified or modified or quashed in any proceedings, including that in appeal, review or revision, or the recovery is made under the existing laws, a summary of such order will be uploaded in FORM GST DRC-08A. Accordingly, Part II of Electronic Liability Register will also be updated.

Where can I view Form GST DRC-07A issued to me?

To view Form GST DRC-07A, navigate to

Services > User Services > View Additional Notices and Orders > View > DRC-07A.

Where can I view Form GST DRC-08A issued to me?

To view Form GST DRC-08A, navigate to

Services > User Services > View Additional Notices and Orders > View > DRC-08A.

Viewing Pre-GST Demand Uploaded by Tax Official (Form GST DRC-07A & GST DRC-08A)

Does a taxpayer get any intimation about Form GST DRC-07A or Form GST DRC-08A issued to him?

Taxpayer will get intimation of issue of Form GST DRC-07A/ Form GST DRC-08A issued to him/her, through SMS and e-mail.

What are the various tabs available in case details page?

Two clickable tabs - DRC-07A and DRC-08A are available in case detail page.

- **DRC-07A:** To view details of the DRC-07A issued by Tax Official
- **DRC-08A:** To view details of the DRC-08A issued by Tax Official

How can I make payment against the pre-GST demand issued by Tax Official?

To make payment against the pre-GST demand issued by Tax Official, navigate to **Services > Ledgers > Payment towards Demand** option.

What are the various Status types for searching a pre-GST Recovery Case ID on the Search Screen?

Various status types of a pre-GST Recovery Case ID are:

Status of Case ID	Action that Results in this Status
DRC-07A issued	When Form GST DRC-07A is issued by Recovery Officer
DRC-08A issued	When Form GST DRC-08A is issued by Recovery Officer

Prosecution and Compounding

Viewing Prosecution Notice Issued by Tax Officials

Viewing Prosecution Notice Issued by Tax Officials

What are Prosecution Proceedings?

Prosecution Proceedings are instituted against the taxpayers who are involved in cases of tax evasion beyond the specified limit and for which penal actions are applicable on specific events subject to certain conditions with varied quantum of punishments. Some of the offences are compoundable while some others are not.

Prosecution actions include filing of private complaint based on facts which constitute an offence (under the GST law) for initiation of criminal proceedings, when the Tax official has reason to believe that any person has committed any of the offences under provisions of GST law. (For details, refer Section 132 of the CGST/SGST Act)

What are the steps involved in Prosecution Proceedings?

Following steps are involved in Prosecution Proceedings:

1. After taking due sanction from the Commissioner, the Tax Official files a Private Complaint (offline) against the Taxpayer, with the First Class Judicial Magistrate/Court.
2. Tax Official issues the Prosecution Notice against the Taxpayer. Intimation of the issue of Notice is sent to the concerned taxpayer on his/her registered email id and mobile. Dashboard of the Taxpayer is also updated with the record of the issued Notice. He/she can view the issued Notice from the following navigation: **Services > User Services > View Additional Notices/Orders.**

Viewing Prosecution Notice Issued by Tax Officials

In what cases, can a Prosecution Complaint against me be closed?

The Prosecution Complaint against you can be closed in the following cases:

- If you file the application for compounding of offence and the same is allowed by the Commissioner and the compounding amount (tax, interest and penalty involved) is also paid by you within the time specified in the Order, then the private complaint filed with the First Class Judicial Magistrate or Competent Court will be withdrawn/stand abated. (for details refer Section 138)
- If you file the application for compounding of offence and the same is allowed by the Commissioner and the compounding amount is paid by you within the time specified in the Order, but the private complaint is not yet filed with the First Class Judicial Magistrate or Competent Court, then no further action shall be taken for prosecution in respect of same offence.
- If the private complaint filed with the First Class Judicial Magistrate or Competent Court is set aside, then the case stands closed.
- If you have complied with the order of the First Class Judicial Magistrate or Competent Court, then the case stands closed.

During Prosecution Proceedings, what all Status changes does the Case undergo?

During Prosecution Proceedings, the Case undergoes following Status changes:

- **Complaint filed:** When details of prosecution complaint is uploaded by the Tax Official.
- **Closed:** When status of complaint is updated as closed by the Tax Official.

**Filing Application for
Compounding of Offence
(Form GST CPD-01)
and
Taking Actions in the
Subsequent Proceedings**

Filing Application for Compounding of Offence (Form GST CPD-01) and Taking Actions in the Subsequent Proceedings

What is the purpose of Form GST CPD-01?

Form GST CPD-01 is Application for Compounding of Offence. Any Taxpayer can file this application in the following two cases:

- **Prosecution is instituted:** This means that an Order for initiation of prosecution has been issued against the Taxpayer. He/she would have received a Prosecution Notice, issued by a concerned Tax Official, regarding the same.
- **Prosecution is contemplated:** This means that the taxpayer is voluntarily filing this application for Compounding of Offence. In this case, he/she might have received a Prosecution Notice or an Order, issued by a concerned Tax Official.

When can I file Form GST CPD-01-Application for Compounding of Offence?

Any Taxpayer may file the Application for Compounding of Offence in the following two cases:

- **Prosecution is instituted:** This means that an Order for initiation of prosecution has been issued against the Taxpayer. He/she would have received a Prosecution Notice, issued by a concerned Tax Official, regarding the same.
- **Prosecution is contemplated:** This means that the taxpayer is voluntarily filing this application for Compounding of Offence. A taxpayer can do so if he/she has received an Order, issued by a concerned Tax Official, against any case involving commission of any offence specified in Section 132.

Filing Application for Compounding of Offence (Form GST CPD-01) and Taking Actions in the Subsequent Proceedings

What is the general process of conducting Compounding Proceedings on GST Portal?

General process of conducting Compounding Proceedings on GST Portal is:

1. The Taxpayer files Application for Compounding of Offence (Form GST CPD-01) on the GST Portal.
2. The concerned authority examines the Application for Compounding of Offence filed by the Taxpayer with reference to the provisions and may issue Hearing Notice to the Prosecution and Compounding Officer or Taxpayer or both before disposing the application.
3. The Taxpayer can file reply to the issued Notice or can appear on the day of the scheduled hearing.
4. On the date of hearing, party(ies) appear before the concerned authority. The concerned authority can also issue an Adjournment Notice to the party(ies) with details of new date, new place and new time of hearing.
5. After conducting hearing and examining the application and the related documents received during hearing, if any, the concerned authority will issue an Order either allowing or rejecting the application for Compounding.
6. The Taxpayer or the Prosecution and Compounding Officer may, if required, file for rectification of the issued "Compounding allowed" Order.
7. If required, the concerned authority may also do a Suo-moto rectification of the issued "Compounding allowed" Order. No rectification can be done after a period of six months from the date of issue of such decision or order. However, if the rectification is purely in the nature of correction of a clerical or arithmetical error, limitation of six months will not apply.

Note: The concerned authority may, as per his/her discretion, make a suo-moto withdrawal of the Compounding Application at any stage, once it has been filed by the Taxpayer.

Filing Application for Compounding of Offence (Form GST CPD-01) and Taking Actions in the Subsequent Proceedings

What happens on the GST Portal once the Form GST CPD-01 is filed by a Taxpayer?

Once the Form GST CPD-01 is filed, following actions take place on the GST Portal:

Dashboard of Taxpayer and the concerned Tax Official(s) is updated with the record of the filed Application.

Status of the application on the GST Portal gets updated to "**Compounding Application Submitted**".

Taxpayer will also receive an intimation on his/her registered Mobile and email ID informing about the successful filing of the application and the generated ARN.

The Application will land in the concerned authority's queue and he/she will take subsequent actions to process it.

What happens on the GST Portal once a Reply is filed by a Taxpayer?

Once the Taxpayer files a reply or a counter-reply, following actions take place on the GST Portal:

ARN Status on the GST Portal gets updated to "Reply submitted".

The concerned Tax Official(s) will be intimated about the filed reply via their registered email.

Dashboard of the Taxpayer is updated with the record of the filed reply. He/she can view it from the following navigation: **Services > User Services > My Applications > REPLIES**.

Dashboard of all the concerned Tax Official roles is updated with the record of the filed reply.

Filing Application for Compounding of Offence (Form GST CPD-01) and Taking Actions in the Subsequent Proceedings

What happens on the GST Portal once the concerned authority allows the application for compounding?

Once the concerned authority allows the application for compounding, following actions take place on the GST Portal:

Dashboard of Taxpayer and the concerned Tax Officials is updated with the record of the issued Order.

Taxpayer and the concerned Tax Official will receive an intimation on their registered Mobile and email informing them of the issued Order.

Status of the ARN will get updated to "Compounding allowed".

What happens on the GST Portal once the concerned authority rejects compounding?

Once the concerned authority rejects compounding, following actions take place on the GST Portal:

Dashboard of Taxpayer and the concerned Tax Officials is updated with the record of the issued Order.

Taxpayer and the concerned Tax Official will receive an intimation on their registered Mobile and email informing them of the issued Order.

Status of the ARN shall get updated to "Compounding Rejected"

Once the concerned authority has allowed application for compounding, can he/she withdraw it?

Yes. After allowing Compounding, authority may also withdraw it, at any stage if he is satisfied that such person, had, in the course of the compounding proceedings, concealed any material particulars or had given false evidence. In this case status of the ARN shall get updated to "Compounding Withdrawn" and thereafter, no action could be performed by the Taxpayer or the concerned Tax Officials, on the withdrawn ARN.

Filing Application for Compounding of Offence (Form GST CPD-01) and Taking Actions in the Subsequent Proceedings

What are the points I need to know before making payment of the Compounding Fee?

Before you make the payment of the Compounding Fee, you should be aware of the following points:

You are required to pay tax, interest and penalty liable to be paid for which the application has been made.

You can pay Compounding Fee only when the concerned authority allows the application request.

You need to pay the Compounding fee within 30 days of the Order, otherwise, the Order will be vitiated and be void.

You need to make payment of compounding fee through cash ledger only. ITC can be utilized for payment of tax only. Payment of taxes will be as per the rules applicable.

What happens once the Compounding Fee is paid?

Once the Compounding Fee is paid, following actions take place on the GST Portal:

Status of the ARN gets updated to "Compounding Fee paid".

If the compliant has been filed with the Magistrate/Court of competent jurisdiction, the concerned Tax official will withdraw the complaint.

If no complaint has been filed with the Magistrate/Court of competent jurisdiction, no further prosecution proceedings shall be initiated.

I do not have sufficient amount in my Cash Ledger. How can I pay the Compounding Fee?

If you do not have sufficient amount in my Cash Ledger, you can create a Challan to deposit money in the Electronic Cash Ledger. You can easily do so by clicking the "**DEPOSIT IN CASH LEDGER**" button available on the Payment FEE page.

Filing Application for Compounding of Offence (Form GST CPD-01) and Taking Actions in the Subsequent Proceedings

Can I submit a Rectification request against the Compounding Order issued by the concerned authority?

Yes. in case you notice an error apparent from the face of the order, you can file rectification application against the Order passed by the concerned authority.

Additionally, note that:

- You can submit the Application for rectification within <three months> from the date of Order sought to be rectified.
- No rectification shall be allowed after a period of six months from the date of issue of such decision or Order.
- If the rectification is purely in the nature of correction of a clerical or arithmetical error, the limitation of six months shall not apply. Thus, in this case (when the difference between the date of the Order and rectification application filed is more than 6 months), the following information message pops up asking for confirmation “Do you still want to file the Rectification application as the period exceeds 6 months from the date of the order”. You can click the PROCEED button to move forward with filing the application.

Filing Application for Compounding of Offence (Form GST CPD-01) and Taking Actions in the Subsequent Proceedings

What happens on the GST Portal once a Rectification request is submitted by a Taxpayer?

Once a Rectification request is submitted by a Taxpayer, the concerned authority may either accept the request or reject it. However, in case the Order which need to be rectified has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit then, it cannot be passed unless the Applicant has been given an opportunity of being heard.

- In case of Acceptance:
 - ✓ The concerned authority issues the Rectification Order. Dashboard of Taxpayer and the concerned Tax Officials is updated with the record of the issued Order. Taxpayer can access the Rectification Order from the **ORDERS** tab.
 - ✓ Status of the ARN on the GST Portal gets updated to "Rectification order passed".
- In case of Rejection:
 - ✓ The concerned authority issues the Order. Dashboard of Taxpayer and the concerned Tax Officials is updated with the record of the issued Order. Taxpayer can access the Order from the **RECTIFICATION** tab.
 - ✓ Status of the ARN on the GST Portal gets updated to "Rectification request rejected".

Filing Application for Compounding of Offence (Form GST CPD-01) and Taking Actions in the Subsequent Proceedings

During the Compounding Application proceedings, what all Status changes does an ARN undergo?

During the Compounding Application proceedings, an ARN undergoes following Status changes:

- **Compounding Application Submitted:** When the Compounding Application is successfully filed by the Taxpayer
- **Hearing notice issued:** When hearing is issued to the Taxpayer or the P&C Officer or both
- **Reply Submitted:** When anyone (P&C Senior Officer/Assistant to Commissioner/P&C Senior Officer/Taxpayer) files reply to the issued notice or a counter-reply
- **Adjournment granted:** When adjournment notice is issued (by the P&C Senior Officer/Assistant to Commissioner) to the Taxpayer or the P&C Officer or both
- **Compounding allowed:** When the application for Compounding of offense is allowed by the P&C Senior Officer/Assistant to Commissioner and order for compounding is issued
- **Compounding Rejected:** When the application for Compounding of offense is rejected
- **Compounding Withdrawn:** When the application for Compounding of offense is withdrawn by the P&C Senior Officer/Assistant to Commissioner
- **Rectification request submitted:** When application for Rectification of an issued Order ("Compounding granted" Order or "Compounding Rejected" Order) is filed by the Taxpayer or the P&C Officer
- **Rectification request rejected:** When application for Rectification of an issued Order ("Compounding granted" Order or "Compounding Rejected" Order) is rejected by the P&C Senior Officer/Assistant to Commissioner
- **Rectification order passed:** When the Order is rectified by the P&C Senior Officer/Assistant to Commissioner
- **Compounding fee paid:** When the Taxpayer utilizes cash from the Electronic Cash Ledger to pay compounding fee

Thank you

Thanks for your Patience and Time



Prosecution and Compounding (Theory)

Rohit Kumar Singh

Prosecution and Compounding

Prosecution and Compounding of Offences – Sec 134, 135, 136 & 137

COGNIZANCE OF OFFENCES [Sec 134]

- Courts inferior than Magistrate of the First Class shall not declare the judgment for any offence committed under this act .

PRESUMPTION OF CULPABLE MENTAL STATE [Sec 135]

- Any offence under this act will be **presumed to be done in a culpable mental state** by the court.
- However, the accused can defend himself by proving the fact he was not in such mental state.
- A fact is said to be proved only when the court believes it to exist beyond reasonable doubt and not merely when its existence is established by a **preponderance of probability**.

Prosecution and Compounding of Offences – Sec 134, 135, 136 & 137

RELEVANCY OF STATEMENTS UNDER CERTAIN CIRCUMSTANCES [Sec 136]

A statement signed by a person during the course of proceeding is relevant for proving the truth of the facts in any prosecution for an offence under this act.

- When the person who made the statement is :
 - Dead or cannot be found
 - Incapable of providing evidences
 - Restricted by the adverse party
 - Presence of the person requires time or expenses involved for presenting the person, is considered unreasonable by the court .
- When the person who made the statement is considered as a witness by the court , the statement should be produced as a evidence in interest of the justice.

Prosecution and Compounding of Offences – Sec 134, 135, 136 & 137

OFFENCES BY COMPANIES [SEC 137]

- **Offence committed by a company**
- Every person who at the time of offence being committed was responsible for the conduct of the business of the company shall be deemed to be guilty .
- Proceedings shall be conducted accordingly.
- If proved that the offence was committed with the consent of the key managerial persons or negligence on their part , they shall also be deemed to be guilty.

Prosecution and Compounding of Offences – Sec 134, 135, 136 & 137

- **Offence by Partnership Firm or LLP or a HUF or a Trust**
 - The partners or karta or the managing trustee shall be deemed to guilty for offence committed under this act.
 - If proved the offence was committed without their knowledge or measures were exercised to stop such offence then they shall not be held liable

Compounding of Offences – Sec 138

Compounding **not available** in following circumstances:

- Compounding already allowed one time in respect of certain specified offences
 - Compounding allowed once shall not be allowed again if in previous compounding, value of supplies > Rs. 1 Crore in offences not specified above
- A person accused of committing any offence under this act which is an offence under any other law
- A person convicted for an offence under this act by a court
- A person who obstructs any officer discharging duty, tampers material evidence, fails to supply or supplies false information

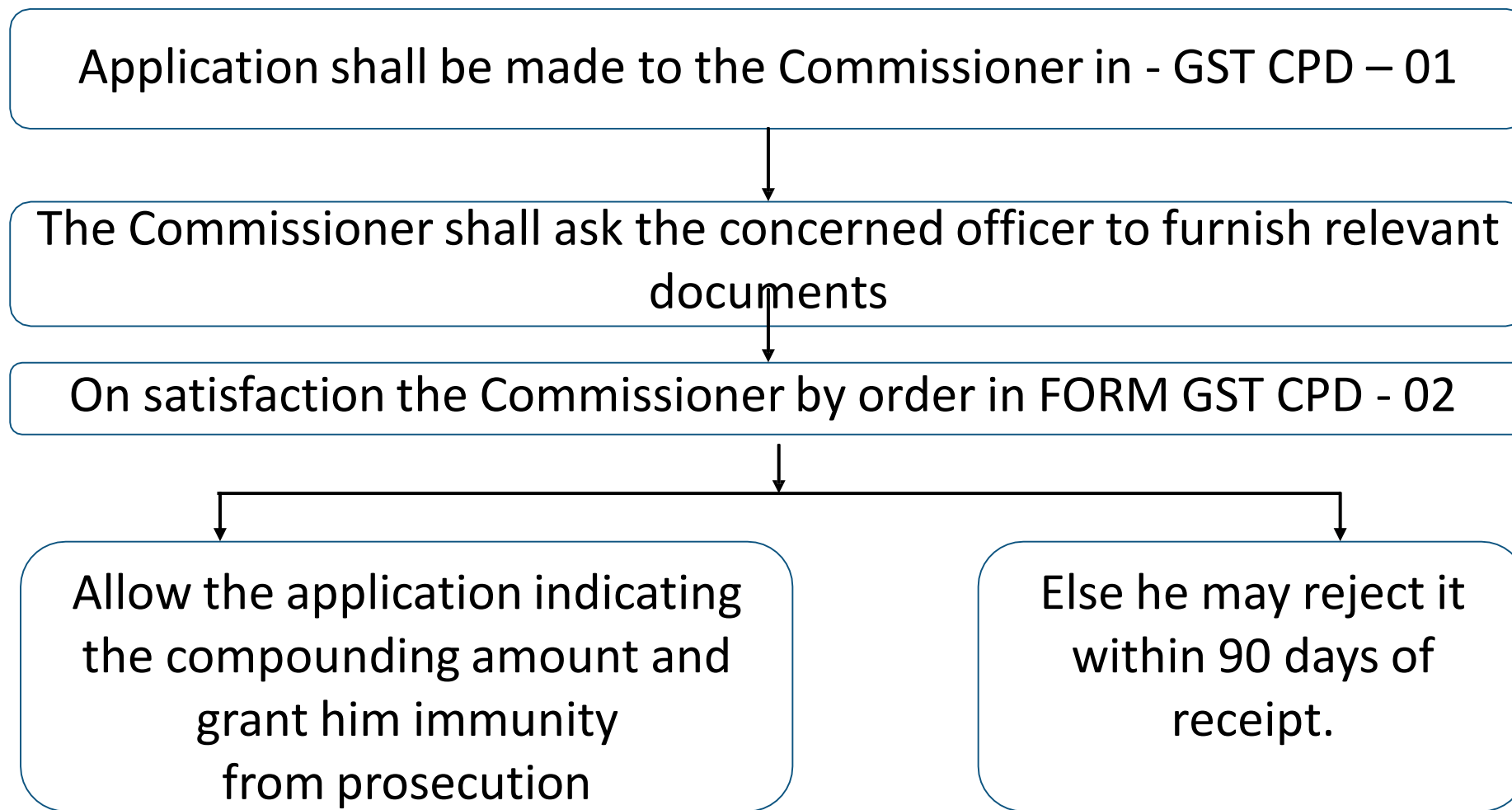
Compounding of Offences – Sec 138

General Rules regarding Compounding -

- Compounding not to affect proceedings instituted under any other law
- Compounding shall be allowed only after payment of taxes, interest, penalty for such offence has been made.
- Minimum Compounding amount = Rs. 10,000/- or 50% of tax involved whichever is higher
- Maximum compounding amount = Rs. 30,000/- or 150% of tax involved whichever is higher
- Upon payment, no further proceedings will be initiated and the accused person will stand abated

Compounding of Offences – Sec 138

Procedure for Compounding -



Compounding of Offences – Sec 138

Procedure for Compounding -

Compounding shall be allowed only after payment of taxes, interest and penalty

Compounding amount shall be paid within 30 days from the date of receipt of order

Failure to pay the compounding amount shall lead to order being void

Immunity granted may be withdrawn anytime in case any material facts was concealed
by the applicant

Thanks for your Patience and Time