

proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an acknowledgement, accepting the payment made by the said person in **FORM GST DRC-04**.

(3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or, as the case may be, tax, interest and penalty under sub-section (8) of section 74 within thirty days of the service of a notice under sub-rule (1), or where the person concerned makes payment of the amount referred to in sub-section (1) of section 129 within fourteen days of detention or seizure of the goods and conveyance, he shall intimate the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an order in **FORM GST DRC-05** concluding the proceedings in respect of the said notice.

(4) The representation referred to in sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 or the reply to any notice issued under any section whose summary has been uploaded electronically in **FORM GST DRC-01** under sub-rule (1) shall be furnished in **FORM GST DRC-06**.

(5) A summary of the order issued under section 52 or section 62 or section 63 or section 64 or section 73 or section 74 or section 75 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 shall be uploaded electronically in **FORM GST DRC-07**, specifying therein the amount of tax, interest and penalty payable by the person chargeable with tax.

(6) The order referred to in sub-rule (5) shall be treated as the notice for recovery.

(7) Where a rectification of the order has been passed in accordance with the provisions of section 161 or where an order uploaded on the system has been withdrawn, a summary of the rectification order or of the withdrawal order shall be uploaded electronically by the proper officer in **FORM GST DRC-08**.”.

8. With effect from 1<sup>st</sup> April, 2019, in the said rules, for **FORM GST DRC-01**, the following FORM shall be substituted, namely:–

**“FORM GST DRC - 01**

*[See rule 100 (2) & 142(1)(a)]*

Reference No:

Date:

To

\_\_\_\_\_GSTIN/Temp. ID

----- Name

\_\_\_\_\_Address

Tax Period -----

F.Y. -----

Act -

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

SCN Reference No. ----

Date ----

**Summary of Show Cause Notice**

Brief facts of the case :

Grounds :

Tax and other dues :

(Amount in Rs.)

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

Signature

Name

Designation

Jurisdiction

Address

**Note -**

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.”.

9. With effect from 1<sup>st</sup> April, 2019, in the said rules, for **FORM GST DRC-02**, the following FORM shall be substituted, namely:–

**“FORM GST DRC -02**

*[See rule 142(1)(b)]*

Reference No:

Date:

To

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

----- Name

\_\_\_\_\_ Address

Tax Period :

F.Y. :

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

SCN Ref. No. -----

Date –

Statement Ref. No. ----

Date –

**Summary of Statement :**

(a) Brief facts of the case :

(b) Grounds :

(c) Tax and other dues :

(Amount in Rs.)

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

Signature

Name

Designation

Jurisdiction

Address

**Note -**

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.”.

10. With effect from 1<sup>st</sup> April, 2019, in the said rules, for **FORM GST DRC-07**, the following FORM shall be substituted, namely:–

**“FORM GST DRC-07**

*[See rule 100(1), 100(2), 100(3) & 142(5)]*

**Summary of the order**

Reference No. -

Date –

1. Details of order :

(a) Order No. :

(b) Order date :

(c) Financial year :

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

2. Issues involved :

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

Sr. No.	HSN code	Description

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

5. Details of demand :

(Amount in Rs.)

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

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

Signature

Name

Designation

Jurisdiction

Address

To

\_\_\_\_\_ (GSTIN/ID)

-----Name

\_\_\_\_\_ (Address )

**Note –**

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the Table at serial no. 5 i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.”.

11. With effect from 1<sup>st</sup> April, 2019, in the said rules, for **FORM GST DRC-08**, the following FORM shall be substituted, namely:–

**“FORM GST DRC - 08**

*[See rule 142(7)]*

Reference No.:

Date:

**Summary of Rectification /Withdrawal Order**

1. Particulars of order:	
(a) Financial year, if applicable	
(b) Tax period, if any	From --- To ----
c) Section under which order is passed	
(d) Original order no.	
(e) Original order date	
(f) Rectification order no.	
(g) Rectification order date	

ARN, if applied for rectification	
(i) Date of ARN	

2. Your application for rectification of the order referred to above has been examined
3. It has come to my notice that the above said order requires rectification   
 (Reason for rectification as per attached annexure)
4. The order referred to above (issued under section 129) requires to be withdrawn
5. Description of goods / services (if applicable) :

Sr. No.	HSN code	Description

6. Section of the Act under which demand is created:
7. Details of demand, if any, after rectification :

(Amount in Rs.)

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

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

Signature  
 Name  
 Designation  
 Jurisdiction

Address
To
_____ (GSTIN/ID)
_____ Name
_____ (Address )
<b>Note –</b>
1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the Table at serial no. 7 i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.
4. Demand table at serial no. 7 shall not be filled up if an order issued under section 129 is being withdrawn.”.

12. With effect from 1<sup>st</sup> April, 2019, in the said rules, for **FORM GST ASMT-13**, the following FORM shall be substituted, namely:–

<b>“FORM GST ASMT- 13</b>		
<i>[See rule 100(1)]</i>		
Reference No.:		Date:
To		
_____ (GSTIN/ID)		
_____ Name		
_____ (Address )		
Tax Period :	F.Y. :	Return Type :
Notice Reference No.:		Date :
<div style="border: 1px solid black; padding: 5px; display: inline-block;"><b>Act/ Rules Provisions:</b></div>		
<b>Assessment order under section 62</b>		
<b>(Assessment order under Section 62)</b>		



Preamble - << standard >>

The notice referred to above was issued to you under section 46 of the Act for failure to furnish the return for the said tax period. From the records available with the department, it has been noticed that you have not furnished the said return till date.

Therefore, on the basis of information available with the department, the amount assessed and payable by you is as under:

Introduction :

Submissions, if any :

Discussions and Findings :

Conclusion :

Amount assessed and payable (Details at Annexure):

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Tax period		Act	POS (Place of supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

Please note that interest has been calculated up to the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are also informed that if you furnish the return within a period of 30 days from the date of service of this order, the order shall be deemed to have been withdrawn; otherwise, proceedings shall be initiated against you, after the aforesaid period, to recover the outstanding dues.

Signature

Name  
Designation  
Jurisdiction  
Address

**Note –**

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if demand is created under IGST Act.”.

13. With effect from 1<sup>st</sup> April, 2019, in the said rules, for **FORM GST ASMT-15**, the following FORM shall be substituted, namely:–

**“FORM GST ASMT - 15**

*[See rule 100(2)]*

Reference No.:

Date:

To

\_\_\_\_\_ (GSTIN/ID)

\_\_\_\_\_ Name

\_\_\_\_\_ (Address )

**Tax Period :**

**F.Y. :**

SCN reference no. :

Date :

**Act/ Rules Provisions:**

**Assessment order under section 63**

Preamble - << standard >>

The notice referred to above was issued to you to explain the reasons for continuing to conduct business as an un-registered person, despite being liable to be registered under the

Act.

**OR**

The notice referred to above was issued to you to explain the reasons as to why you should not pay tax for the period ..... as your registration has been cancelled under sub-section (2) of section 29 with effect from-----

Whereas, no reply was filed by you or your reply was duly considered during proceedings held on ----- date(s).

On the basis of information available with the department / record produced during proceedings, the amount assessed and payable by you is as under:

Introduction :

Submissions, if any :

Conclusion (to drop proceedings or to create demand) :

Amount assessed and payable :

(Amount in Rs.)

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

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

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

Signature

Name

Designation

Jurisdiction

Address

**Note –**

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if demand is created under IGST Act.”.

14. With effect from 1<sup>st</sup> April, 2019, in the said rules, for **FORM GST ASMT-16**, the following FORM shall be substituted, namely:–

<b>“FORM GST ASMT – 16</b>		
<i>[See rule 100(3)]</i>		
Reference No.:	Date:	
To		
_____ (GSTIN/ID)		
_____ Name		
_____ (Address )		
<b>Tax Period :</b>	<b>F.Y. :</b>	
<table border="1" style="margin: auto;"><tr><td><b>Act/ Rules Provisions:</b></td></tr></table>		<b>Act/ Rules Provisions:</b>
<b>Act/ Rules Provisions:</b>		
<b>Assessment order under section 64</b>		
Preamble - << standard >>		
It has come to my notice that un-accounted for goods are lying in stock at godown----- ---- (address) or in a vehicle stationed at ----- (address & vehicle detail) and you were not able to, account for these goods or produce any document showing the detail of the goods.		
Therefore, I proceed to assess the tax due on such goods as under:		
Introduction :		
Discussion & finding :		
Conclusion :		

Amount assessed and payable (details at Annexure) :

(Amount in Rs.)

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

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

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

Signature

Name

Designation

Jurisdiction

Address

**Note –**

Only applicable fields may be filled up.

Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.

Place of Supply (POS) details shall be required only if demand is created under IGST Act.”.

15. With effect from 1<sup>st</sup> April, 2019, in the said rules, in **FORM GST CPD-02**, for the table and Note below the table, the following table and Note shall be substituted, namely:–

“Sr. No.	Offence	Act	Compounding amount (Rs.)
(1)	(2)	(3)	(4)

*Note:- (1) In case the offence committed by the taxable person falls in more than one category specified in Column (2), the compounding amount shall be the amount specified in column (3), which is the maximum of the amounts specified against the categories in which the offence sought to be compounded can be categorized.*

*(2) This amount will be deposited under minor head "Other".*

[F. No. 20/06/17/2018-GST]

(Pramod Kumar)  
Deputy Secretary to the Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* notification No. 3/2017-Central Tax, dated the 19<sup>th</sup> June, 2017, published *vide* number G.S.R 610 (E), dated the 19<sup>th</sup> June, 2017 and last amended *vide* notification No. 3/2019 - Central Tax, dated the 29<sup>th</sup> January, 2019, published *vide* number G.S.R 63 (E), dated the 29<sup>th</sup> January, 2019.