



कार्यालय मुख्य आयुक्त  
Office of the Chief Commissioner  
सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क (जयपुर परिक्षेत्र), जयपुर  
CGST & Central Excise (Jaipur Zone), Jaipur

Dated: 16.10.2023

OFFICE ORDER No. 22/2023

**Subject: Verification of pending GST DRC-03s Challans - reg.**

It is observed that there is large pendency of about 80,000 DRC-03, in the Zone awaiting closure. Time limit under Section 73 of CGST Act to verify all pending DRC-03 for 2018-19 is approaching fast. It is learnt that the jurisdictional Range Officers are experiencing difficulties in disposing the DRCs. It is learnt that most of the time they have no idea about the source of payments as the taxpayers invariably mention 'Voluntary Payment' as the reason for payment.

2. The matter has been examined in the light of Rule 142 of the CGST Rules read with DSR (Dispute Settlement & Resolution) Advisory No. 01/2019 dated 01.11.2019. Accordingly following procedure is being laid down to process GST DRC-03s.

3. It may be noted that voluntary payment of Tax, Interest, Penalty, etc. made by the taxpayer through FORM GST DRC-03 may stem from any of the following reasons:

- (i) during investigation proceedings by DGGI under the provisions of Section 63; Section 73(5) / 74(5) before issuance of SCN; Section 73(8) / 74(8) after issuance of SCN; Section 76; Section 122 to 125; or Sections 127, 129 or 130 of the CGST Act;
- (ii) during investigation proceedings by AE branch(s) of the Commissionerate under the provisions of Section 63; Section 73(5) / 74(5) before issuance of SCN; Section 73(8) / 74(8) after issuance of SCN; Section 76; Section 122 to 125; or Sections 127, 129 or 130 of the CGST Act;
- (iii) during audit proceedings under the provisions of Section 73(5) / 74(5) before issuance of SCN; Section 73(8) / 74(8) after issuance of SCN; or Section 76 of the CGST Act;
- (iv) liability arising out of proceedings initiated by SGST Authorities;
- (v) intimation of tax ascertained through FORM GST DRC-01A;
- (vi) liability arising on furnishing of Annual Return by the taxpayer;
- (vii) liability arising out of scrutiny of returns under Section 61 of the CGST Act r/w Rule 99 of the CGST Rules by the proper officer;
- (viii) liability arising out of assessment of non-filers of returns under Section 62 of the CGST Act r/w Rule 100 of the CGST Rules by the proper officer;
- (ix) liability arising on account of self-reconciliation of FORM GSTR-2A / FORM GSTR-2B vis-a-vis FORM GSTR-3B by the taxpayer;

- (x) liability arising on account of self-reconciliation of FORM GSTR-1 vis-a-vis FORM GSTR-3B by the taxpayer;
- (xi) liability arising on account of communication of system generated FORM GST DRC- 01B under Rule 88C of the CGST Rules;
- (xii) liability arising on account of communication of system generated FORM GST DRC- 01C under Rule 88D of the CGST Rules;
- (xiii) reversal of proportionate input tax credit in terms of Rule 42(1)(1), 42(2)(a), 42(3)(a), 42(4)(c) or 43(2)(a) of the CGST Rules;
- (xiv) return of erroneously granted refund in terms of Rule 86(4B) of the CGST Rules;
- (xv) payment of tax in case of shortfall in duty paid procurement of inputs / input services by promoter / developer in terms of notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 as amended r/w Instruction No. 03/02/2020-GST dated 24.06.2020;
- (xvi) any other reason.

In the above mentioned instances, liability is discharged through FORM GST DRC-03 either with reference number of SCN or intimation reference number of FORM GST DRC-01 A, etc. or by providing payment date and Financial Year.

4. It is decided that Superintendent (Technical) (email- [cco-tech-jpr@gov.in](mailto:cco-tech-jpr@gov.in)) from this office shall coordinate with all issues relating to DRC-03 disposal. It is further laid down that-

- (i) All agencies of CBIC & the state authorities shall arrange to forward consolidated list of DRC-03 got filed by them till 15.10.2023 to e-mail address [cco-tech-jpr@gov.in](mailto:cco-tech-jpr@gov.in) in the format provided in Annexure-I.
- (ii) State authorities shall also send relevant documents viz. Investigation report/ conclusion letter/ DRC-01, DRC-07, etc. along with the list.
- (iii) All agencies of CBIC shall forward the list to concerned ranges directly on a fortnightly basis for subsequent period.
- (iv) The State authorities shall continue to forward the fortnightly list to above e-mail address [cco-tech-jpr@gov.in](mailto:cco-tech-jpr@gov.in).
- (v) The JRO would re-assign the DRC-03s filed by the taxpayer at the instance of Audit and DGGI, to the concerned Circle of the Audit Commissionerates and DGGI formations. The Officer of the Circle concerned and DGGI formation would issue DRC-04 in all cases followed by DRC-05 or DRC-01 as the case may be.
- (vi) As the functionality to re-assign the DRC-03 to AE Branch(s) by JRO is presently not active, AE Branch(s) will assist the JRO in verification and disposal of the DRC-03 filed on the basis of proceedings initiated by them. The JRO would, with the assistance of officer from AE Branch(s), issue DRC-04 in all cases followed by DRC-05 or DRC-01 as the case may be.
- (vii) Where the DRC-03 has been filed in response to the proceedings initiated by the concerned JRO at his own level, the JRO would himself issue the DRC-04 in all cases, DRC-05/ DRC-01/ DRC-07 as the case may be.

5. The progress of the verification process to re-assign and further verification of DRC-03 would be supervised by the concerned DC/ AC (AE); DC/ AC Planning Cell of

Audit Commissionerates; DC/ AC in charge of the concerned division of the respective Commissionerates.

6. A report in respect of verified DRC-03s, would be furnished to the Technical Branch of CCO in the format prescribed at Annexure-II (for executive Commissionerates), Annexure-III (for Audit Commissionerates and for DGGI JZU), under the signature of the concerned ADC/JC of executive/Audit Commissionerates/ DGGI Formation, on monthly basis.



(Mahendra Ranga)  
Chief Commissioner

Copy to -

1. The Chief Commissioner, State Tax department, Jaipur for information & necessary action with respect to paragraph 4(i) & 4 (ii);
2. The Principal Director General, DGGI HQRS, West Block 8, Wing No. 6, 2nd Floor, R. K. Puram, New Delhi-11006 with a request to circulate among DGGI formations ;
3. The Pr. Additional Director General, DGGI Jaipur Zonal Unit, Jaipur for information & necessary action;
4. The Pr. Commissioner/ Commissioner, CGST Commissionerates, Alwar/ Jaipur/Jodhpur/ Udaipur for information & necessary action;
5. The Pr. Commissioner/ Commissioner, Audit Commissionerates, Jaipur/ Jodhpur for information & necessary action;
6. The System Manager, CGST & CX (Jaipur Zone), Jaipur for uploading the said order on Department's Website.

*Babneet Tuli*  
16/X/2025

(Babneet Tuli)  
Additional Commissioner



**ANNEXURE-II**  
**DRC-03 VERIFICATION**  
**(TO BE SUBMITTED BY EXECUTIVE COMMITTEES)**

COMMITTEE:-  
 PERIOD OF REPORTING -

PERIOD	Opening Balance of DRC 03 for verification		New DRC-03 Received during the month		Total No. of DRC-03 for verification		No. of DRC-04 issued during the month		No. of DRC-05 issued during the month		No. of DRC-01 issued during the month		No. of DRC-03 to be handled by AE Branch (s) of Committee*		No. of DRC-03 reassigned to AUDIT Committee		No. of DRC-03 reassigned to DGGI		Closing Balance		Remarks	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount		
1	2	3	4	5	6=2+4	7=3+5	8	9	10	11	12	13	14	15	16	17	18	19	20=6- (8+10+12+14+16+18)	21=7- (9+11+13+15+17+19)	22	
2017-18 (FROM JULY, 2017)																						
2018-19																						
2019-20																						
2020-21																						
2021-22																						
2022-23																						
TOTAL																						

\*This included cases initiated by AE Branch(s) of the Committee. As the functionality to reassign the FORM GST DRC-03 to AE Branch(s) by JRO is presently not active on the GST Portal, therefore, AE Branch(s) will assist the JRO in verification and disposal of the FORM GST DRC-03 filed on the basis of proceedings initiated by them.

