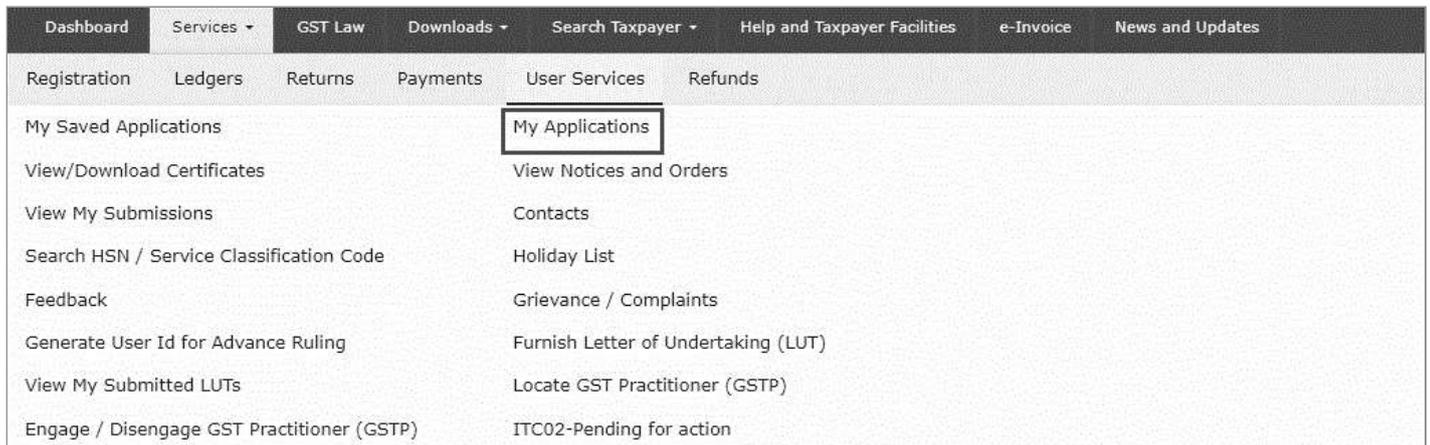# Manual > Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement or intimation of tax ascertained through Form GST DRC-01A Intimation of Voluntary Payment

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

To make payment against the liability (tax, interest and penalty) based on self-ascertainment of tax and on ascertainment of tax by Tax Officer, 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.

2. Select the **Intimation of Voluntary Payment - DRC - 03** from the **Application Type** drop-down list. Click the **NEW APPLICATION** button.
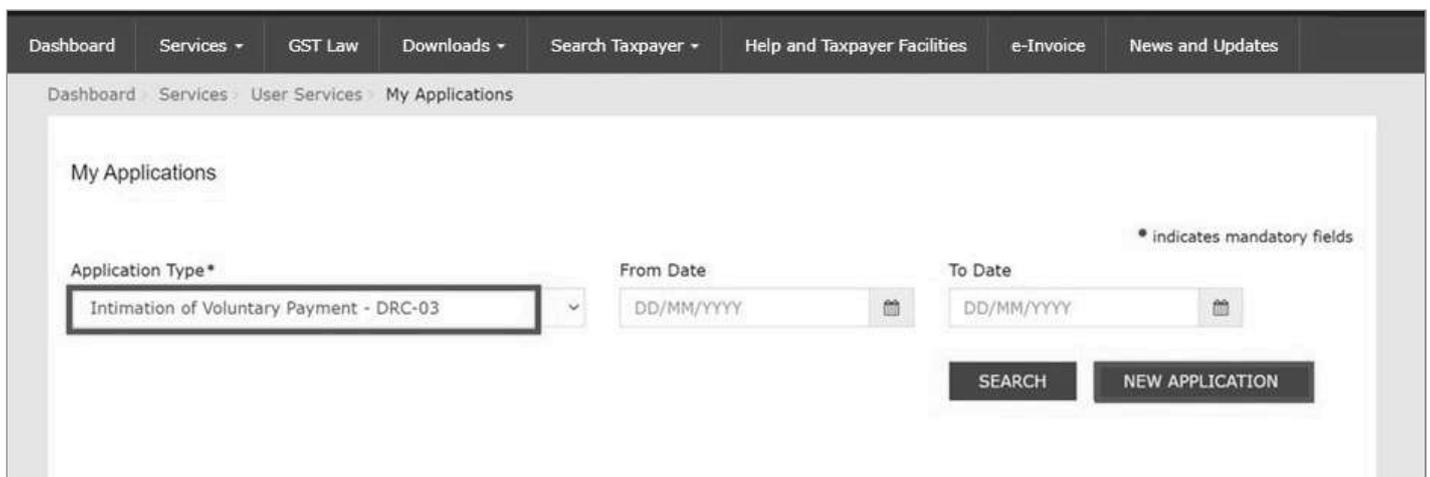
3. The intimation of payment made voluntarily or made against the show cause notice (SCN) or statement, intimation of tax ascertained through DRC-01A page is displayed. The following options are available in drop down for selection under Cause of Payment box:

Annual return, Audit, Investigation/Enforcement, Intimation of tax ascertained through FORM GST DRC-01A, Mismatch between FORM GSTR-2B and FORM GSTR-3B, Mismatch between FORM GSTR-1 and FORM GSTR-3B, Reconciliation statement, After issuance of SCN/Statement but before issuance of the order, Scrutiny, Before issuance of SCN/Statement (Voluntary), Others & Order.

Note: 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.

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

Click here to file DRC-03, if payment already made

Cause Of Payment*

Select

Select
Annual return
Audit
Investigation/Enforcement
Intimation of tax ascertained through FORM GST DRC-01A
Mismatch between FORM GSTR-2B and FORM GSTR-3B
Mismatch between FORM GSTR-1 and FORM GSTR-3B
Reconciliation statement
After issuance of SCN/Statement but before issuance of the order
Scrutiny
Before issuance of SCN/Statement (Voluntary)
Others
Order

4.1 In case of Audit

a. Select Audit in Cause Of Payment filed and select Communication Reference Number from the list of reference numbers of all ADT-01 and ADT-03 communications issued against the taxpayer. Issue Date, Financial Year From and Financial Year To field will get auto-populated.

b. Select Section Number from the drop-down list.

4.2 In case of Investigation/Enforcement

a. Select Proceeding Reference Number from the drop-down list of case IDs of all enforcement cases created against taxpayer and Date of Creation will be auto-populated.

b. Select Financial Year From and Financial Year To from the drop-down list.

c. Select Section Number from drop-down list.

Note 1: If the tax period is chosen prior to 1 April 2024, the following screen will be displayed.

Section Number *

Select	▼

- ☐ 52
- ☐ 73(5)
- ☐ 74(5)
- ☐ 75
- ☐ 76

Note 2: If tax period includes both the period i.e. before 1 April 2024 or 1 April 2024 and beyond, the following screen will be displayed.

Section Number *

Select	▼

- ☐ 52
- ☐ 73(5)
- ☐ 74(5)
- ☐ 74A(8)
- ☐ 74A(9)

Note 3: If the tax period is after 1 April 2024, the following screen will be displayed.

Section Number *

☐ 52	
☐ 74A(8)	
☐ 74A(9)	
☐ 75	
☐ 76	

GSTIN/UIN/Temp Id - 30GOAOA1221E3Z4	Legal Name - AF COMPUTERS	Trade Name - GSTN	Status - DRAFT

* Indicates Mandatory Fields

Click here to file DRC-03, if payment already made

Cause Of Payment *	Proceeding Reference Number *	Date of Creation *
Investigation/Enforcement	Select	DD/MM/YYYY

Financial Year From *	Financial Year To *	Section Number *
Select	Select	Select

Note: System will display case ID of enforcement for all non-transit cases on Proceeding Reference Number drop-down list only if all of below conditions are satisfied:

1. Either Inspection Report or Panchnama is uploaded on the system in response to INS-01 issued by BO officer in that Case ID.
2. BO Officer has issued INS-02 order from the system in that Case ID.

4.3 In Case of Before issuance of SCN/Statement (Voluntary)

If taxpayer selects Before issuance of SCN/Statement (Voluntary) as Cause of Payment, the following message will be displayed, click NO button.
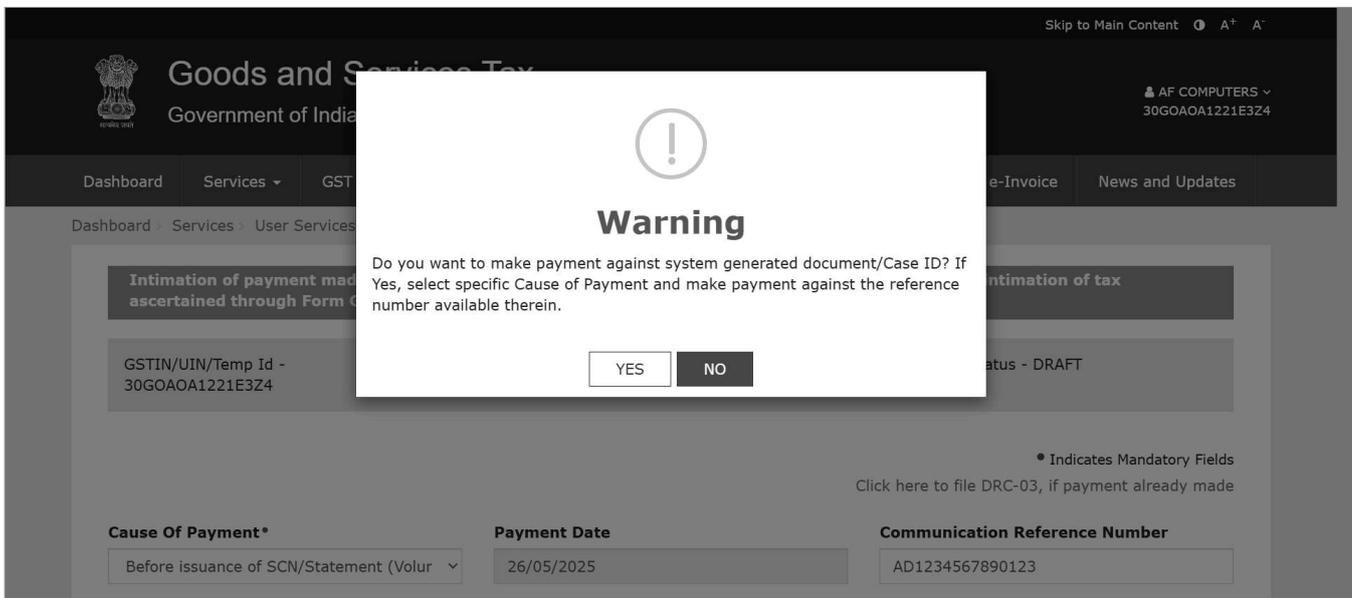
Note: If Taxpayer selects YES button, same DRC-03 screen will be visible with "Select" as Cause of Payment.

4.3.2 On selecting NO, a free-text field "Communication Reference Number" will appear next to "Payment Date". The first two characters will be "AD" or "ZA" or "ZD" followed by 12 Numeric characters and an alphabet/numeric character at the end.

4.3.3 In "**Payment Date**" field, the date of payment will be auto-filled.

Note 1: Error message "Enter valid Communication Reference Number" will be populated if taxpayer enters Communication Reference Number in any other format.

Note 2: **Communication Reference number** is a non-mandatory field. But if taxpayer fills this number, then the field "**Attachments**" on the next page will be mandatory in which taxpayer is required to attach a supporting file.

Reasons if any

Attachments *

[Choose file] No file chosen

❶File with PDF or JPEG format is only allowed

❶Maximum 4 files and 5 MB for each file allowed

❶Do not upload scanned copy of Notice.Click here to view the steps for converting word document to PDF."

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 *

[Select ▼]

Place *

[Enter Place]

Designation / Status

Date

[BACK] [PREVIEW] [CREATE CHALLAN] [FILE]

4.3.4 Select the appropriate option from the Section Number dropdown list. W.e.f. April, 2025, onwards, sections 74A(8) and 74A(9) will also be included in the list.

Cause Of Payment *

[Before issuance of SCN/Statement (Volur ▼]

Payment Date

[11/07/2025]

Communication Reference Number

[Enter Communication Reference Number]

Section Number *

[Select ▼]

☐ 52
☐ 73(5)
☐ 74(5)
☐ 74A(8)
☐ 74A(9)

Financial Year From *

[Select ▼]

Financial Year To *

[Select ▼]

Overall Tax Period		
		To
t ▼	Select ▼	Select ▼

4.4 Select the **Cause of Payment** from the respective dropdown list as **After issuance of SCN/Statement but before issuance of the order**.

Cause Of Payment *

[Select ▼]

Select
Annual return
Audit
Investigation/Enforcement
Intimation of tax ascertained through FORM GST DRC-01A
Mismatch between FORM GSTR-2B and FORM GSTR-3B
Mismatch between FORM GSTR-1 and FORM GSTR-3B
Reconciliation statement
After issuance of SCN/Statement but before issuance of the order
Scrutiny
Before issuance of SCN/Statement (Voluntary)
Others
Order

4.4.1 Select reference number from **SCN Reference Number** dropdown list and **Issue Date** will be auto populated. The amounts will be auto populated from the selected reference number in the **Tax/Cess**, **Interest**, **Penalty**, **Fee**, and **Others** fields.

Dashboard | Services ▾ | GST Law | Downloads ▾ | Search Taxpayer ▾ | Help and Taxpayer Facilities | e-Invoice | News and Updates

Dashboard > Services > User Services > My Applications > Intimation Of Voluntary Payment

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement or intimation of tax ascertained through Form GST DRC-01A

GSTIN/UIN/Temp Id - 30GOAOA1221E3Z4   Legal Name - AF COMPUTERS   Trade Name - GSTN   Status - DRAFT

• Indicates Mandatory Fields

Click here to file DRC-03, if payment already made

Cause Of Payment*
After issuance of SCN/Statement but befc ▾

SCN Reference Number*
ZD3005250016306 ▾

Issue Date*
16/05/2025 📅

Section Number*
73

Financial Year From*
2023-2024 ▾

Financial Year To*
2023-2024 ▾

Overall Tax Period			
From		To	
AUG ▾	2023 ▾	SEP ▾	2023 ▾

ⓘ If you are making payment for mismatch in liability or ITC, mention tax period (Month or Quarter) for proper accounting of the payment made.

Details of payment made including interest and penalty, if applicable

Financial Years

2023-24				

Tax Period				ACT TYPE	Place of Supply (Name of Stat
From		To			
AUG ▾	2023	SEP ▾	2023	CGST ▾	Select Place of Supply

◀ ▬▬▬▬▬▬▬▬▬▬▬ ▶

ADD

GENERATE SUMMARY

SAVE   PROCEED TO PAY

Financial Years

2023-24				

	Place of Supply (Name of State)	Tax/Cess (₹)	Interest (₹)	Penalty (₹)	Fee (₹
▾	Select Place of Supply ▾	1111	1111	1000	

◀ ▬▬▬▬▬▬▬ ▶

Financial Years

	Interest (₹)	Penalty (₹)	Fee (₹)	Others (₹)	Total (₹)
2023-24					
0	500	500	500	1000	3000

Note:

a. Taxpayer can make either partial or full payment.

b. Taxpayer can file DRC-03 multiple times till the Order in FORM DRC-07/Conclusion of Proceedings in FORM DRC-05 is issued or case is closed, whichever is earlier.

c. When taxpayer files second or consecutive DRC-03, balance amount of demand will be populated in the fields **Tax/Cess**, **Interest**, **Fees**, **Penalty** and **Others** in editable mode.

d. Taxpayer will not be able to enter amount more than the amount populated in each component (**Tax/Cess**, **Fees**, **Penalty** and **Others**). If taxpayer tries to do so the following error message will be displayed on the screen.

e)	Tax/Cess (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Others (₹)
∨	461 Entered Amount cannot exceed outstanding amount	232	231 Entered Amount cannot exceed outstanding amount	231 Entered Amount cannot exceed outstanding amount	231 Entered Amount cannot exceed outstanding amount

Where demand amount has been fully paid for all the components(**Tax/Cess**, **Fees**, **Penalty** and **Others**) the values will be populated Zero and will be non-editable.

e. For **Interest** field taxpayer will be able to enter an amount greater than the amount populated in the field or the amount mentioned in the SCN. Where excess amount has been paid for Interest, value of Interest will continue to be populated as Zero and will be editable.

f. Taxpayer will be able to enter **SCN Reference Number** manually even if issue date is beyond 30 days or 7 days whichever is applicable. Taxpayer will be able to do so till full payment done or Order in FORM DRC-07/Conclusion of Proceedings in FORM DRC-05 is issued or case is closed, whichever is earlier.

g. Taxpayer can make payment for Show Cause Notice issued under section 130 as well.

4.4.2. After entering the amount in demand grid click on the **GENERATE SUMMARY** button.

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement or intimation of tax ascertained through Form GST DRC-01A

GSTIN/UIN/Temp Id - 30GOAOA1221E3Z4	Legal Name - AF COMPUTERS	Trade Name - GSTN	Status - DRAFT

* Indicates Mandatory Fields

Click here to file DRC-03, if payment already made

Cause Of Payment*
After issuance of SCN/Statement but befc ∨

SCN Reference Number*
ZD3005250016306 ∨

Issue Date*
16/05/2025 🛗

Section Number*
73

Financial Year From*
2023-2024 ∨

Financial Year To*
2023-2024 ∨

Overall Tax Period			
From		To	
AUG ∨	2023 ∨	SEP ∨	2023 ∨

ℹ If you are making payment for mismatch in liability or ITC, mention tax period (Month or Quarter) for proper accounting of the payment made.

Details of payment made including interest and penalty, if applicable

Financial Years

2023-24			

Tax Period				ACT TYPE	Place of Supply (Name of Stat
From		To			
AUG ∨	2023	SEP ∨	2023	CGST ∨	Select Place of Supply

◄ ──────────────── ►

ADD

GENERATE SUMMARY

SAVE   PROCEED TO PAY

4.5 In Case of Annual Return

Cause Of Payment*
Annual return ▾

Payment Date
30/10/2019

Section Number*
Select ▾

Select
73(5)

Financial Year*
Select ▾

Overall Tax Period

4.6 In Case of Reconciliation Statement

a. Select Cause of Payment as reconciliation statement from the drop-down.

4.7 In Case of Intimation of tax ascertained through FORM GST DRC-01A

a. Select **Intimation Reference Number** from the drop-down. **Section Number** and **Financial years** will be auto-populated for the selected reference number.

b. Amounts will be auto-populated from the selected reference number of system generated DRC-01A and values in the fields Tax/Cess, Interest, Penalty, Fees and Others will be editable.

Note: When taxpayer proceeds to file second or consecutive DRC-03, balance amount of demand will be populated in the fields Tax/Cess, Interest, Penalty, Fee and Others in editable mode. Balance amount of demand of each component will be demand raised in selected 'system generated DRC-01A' deducted by amount paid against such 'system generated DRC-01A' through previous DRC-03's.

c. Taxpayer will not be able to enter amount more than the amount populated in components -Tax/Cess, Fee, Others and Penalty. An error message will be populated against each field.

d. Taxpayer will be able to enter any amount more/less than populated amount only in Interest field. A hovering message will appear over amount populated in interest Field. The hovering message over interest will appear all the times irrespective of payment status.

Note 1: Where demand amount has been fully paid for all the components, the values will be populated as:

- Tax/Cess, Fees, Others and Penalty - Zero and non-editable.
- Interest - Zero and editable.

Note 2: Where excess amount has been paid for Interest, value of Interest will continue to be populated as Zero and will be editable.

4.8 In Case of Others

4.8.1 Select Others from the drop-down. If taxpayer selects Others as Cause of Payment, the following message will be displayed, click NO button.

Note: If Taxpayer selects YES button, same DRC-03 screen will be visible with "Select" option as Cause of Payment field.

4.8.2. On selecting **NO,** a free-text field "**Please Specify**" will appear next to '**Cause of Payment**'. It will be mandatory field and taxpayer will be able to enter upto 100 characters (including spaces).

4.8.3. Another free text field "**Communication Reference Number**" will appear next to "**Please Specify**". Taxpayer will be able to enter 15 alpha-numeric characters without any space. The first two characters will be "AD" or "ZA" or "ZD" followed by 12 Numeric characters and an alphabet/numeric character at the end.

| GSTIN/UIN/Temp Id - 30GOAOA1221E1Z6 | Legal Name - AF COMPUTERS | Trade Name - GSTN | Status - DRAFT |

* Indicates Mandatory Fields
Click here to file DRC-03, if payment already made

Cause Of Payment*
Others

Please specify*
Enter up to 100 characters

Communication Reference Number
Enter Communication Reference Number

Section Number*
Enter up to 100 characters

Financial Year*
Select

Overall Tax Period	
From	**To**
Select	Select	Select	Select

4.8.4. There will be another free text field of **Section Number** where you are allowed to add sections.

* Indicates Mandatory Fields
Click here to file DRC-03, if payment already made

Cause Of Payment*
Others

Please specify*
Enter up to 100 characters

Communication Reference Number
Enter Communication Reference Number

Section Number*
Enter up to 100 characters

Financial Year*
Select

Note 1: Error message "**Enter valid Communication Reference Number**" will be populated if taxpayer enters Communication Reference Number in any other format.

| GSTIN/UIN/Temp Id - 30GOAOA1221E3Z4 | Legal Name - AF COMPUTERS | Trade Name - GSTN | Status - DRAFT |

* Indicates Mandatory Fields
Click here to file DRC-03, if payment already made

Cause Of Payment*
Others

Please specify*
abc

Communication Reference Number
TY78690454356
Enter valid Communication Reference Number

Section Number*
74

Financial Year*
2023-2024

Overall Tax Period	
From	**To**
SEP	2023	JAN	2024

Note 2: **Communication Reference number** is a non-mandatory field. But if taxpayer fills this number, then the field "**Attachments**" on the next page will be mandatory in which taxpayer has to attach a supporting file.

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
ⓘ Do not upload scanned copy of Notice. Click here to view the steps for converting word document to PDF."

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 •

Select ⌄   Enter Place

Designation / Status   Date

BACK   PREVIEW   CREATE CHALLAN   FILE

4.9 In case of After issuance of SCN/Statement but before issuance of the order

a. Select SCN Reference Number as Manual entry and enter a valid SCN number manually and select Issue Date.

b. Select **Financial Year From** and **Financial Year To** from the drop-down list.

c. Select **Section Number** from drop-down list.

Note 1: If the tax period is chosen prior to 1 April 2024, the following screen will be displayed.

Section Number •

Select ▼

☐ 73(8)

☐ 74(8)

☐ 63

☐ 76

☐ 122

Note 2: If tax period includes both the period i.e. before 1 April 2024 or 1 April 2024 and beyond, the following screen will be displayed.

Section Number *

Select	▼

☐ 73(8)

☐ 74(8)

☐ 74A(8)

☐ 74A(9)

☐ 63

Note 3: If the tax period is after 1 April 2024, the following screen will be displayed.

Section Number *

Select	▼

☐ 74A(8)

☐ 74A(9)

☐ 63

☐ 76

☐ 122

4.10 In Case of Order

4.10.1. Select **Order** from the drop-down. If taxpayer selects **Order** as Cause of Payment, the following message will be displayed, click **YES** button.

4.10.2. On clicking **Yes**, taxpayer will be navigated to **Payment towards Demand** dashboard page and therein taxpayer can select the Demand ID against which payment is to be made and proceed with further process.

Sr.No	Demand Date	Demand ID	Integrated Tax	Central Tax	State/UT Tax	Cess	
1	09/11/2022	ZD301122000260P	1,000	0	0	0	SELECT
2	10/11/2022	ZD301122000302P	1,000	0	0	0	SELECT
3	08/05/2023	ZD3005230000965	0	20	0	0	SELECT
4	16/05/2023	ZD300523000161G	0	10	0	0	SELECT
5	16/05/2023	ZD3005230001666	0	10	0	0	SELECT

« **1** 2 3 4 5 6 7 ... 13 »

On clicking **No**, pop-up message will disappear and Cause of Payment will change to **Select**.

4.11 **In Case of Scrutiny**

Note: If taxpayer selects **Scrutiny** from drop-drown list, Reference No. of ASMT-10 will not be populated after issuance of 'Drop Proceedings Order ASMT-12' or 'Recommendation', whichever is earlier.

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.

Cause Of Payment •

| Before issuance of SCN/Statement (Volur ∨ |

Payment Date

27/05/2025

Communication Reference Number

Enter Communication Reference Number

Section Number •

| Select ▼ |

Financial Year From •

| 2018-2019 ∨ |

Financial Year To •

| 2018-2019 ∨ |

Selected Items:

73(5) X

Overall Tax Period			
From		**To**	
JAN ∨	2019 ∨	MAR ∨	2019 ∨

PAYMENT DETAILS

ⓘ If you are making payment for mismatch in liability or ITC, mention tax period (Month or Quarter) for proper accounting of the payment made.

Details of payment made including interest and penalty, if applicable

Financial Years

2018-19				

Tax Period				ACT TYPE	Place of Supply (Name of Stat
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

ADD

8. Use the scroll bar to move to the right to enter more details.

Note: You can click the **DELETE** or **ADD** button to delete or add more payment details.

9. Click the **PROCEED TO PAY** button.

Click here to file DRC-03, if payment already made

Cause Of Payment •

Before issuance of SCN/Statement (Volur ∨

Payment Date

27/05/2025

Communication Reference Number

Enter Communication Reference Number

Section Number •

Select ▼

Financial Year From •

2018-2019 ∨

Financial Year To •

2018-2019 ∨

Selected Items:

73(5) X

Overall Tax Period			
From		**To**	
JAN ∨	2019 ∨	MAR ∨	2019 ∨

PAYMENT DETAILS

ⓘ If you are making payment for mismatch in liability or ITC, mention tax period (Month or Quarter) for proper accounting of the payment made.

Details of payment made including interest and penalty, if applicable

Financial Years

2018-19					

Tax/Cess (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Others (₹)	T
180000	0	0		0	
45500	0	0	0	0	
45500	0	0	0	0	

◄ ━━━━━━━━━ ►

ADD

The **Voluntary Payment** page is displayed.

GSTIN/TEMP ID:

11LALAB1221ERZL

Legal Name:

AF COMPUTERS

Trade Name:

GSTN

Voluntary Payment

Description	Liability (₹)			
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
Tax	0	0	1000	0
Interest	0	0	30	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	1000061151	1000087730	1000081739	1000099999	Tax	
Interest	1000098949	1000095745	1000099998	1000099999	Interest	
Penalty	1000099969	1000095706	1000099897	1000099999	Penalty	
Fees	1000099359	1000098237	1000099896	1000099999	Fees	
Others	1000098019	1000096217	1000099895	1000099999	Others	

◄ ▬▬▬▬▬▬▬ ►

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

◄ ▬▬▬▬▬▬▬ ►

Reasons if any

[   ]

Attachments*

[Choose file] No file chosen

❶Attachment of DRC-01 is mandatory

❶File with PDF or JPEG format is only allowed

❶Maximum 4 files and 5 MB for each file allowed

❶Do not upload scanned copy of Notice.Click here to view the steps for converting word document to PDF."

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*

[Select ▾]

Place*

[Enter Place]

Designation / Status

Date

[BACK] [PREVIEW] [CREATE CHALLAN] [FILE]

10.1 Liability Details

Liability details are displayed as shown in below table.

Description	Liability (₹)			
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
Tax	180000	45500	45500	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 (₹)				Description	Int
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)		
Tax	999796167	999795071	999799668	999699949	Tax	
Interest	999888780	999888013	999889480	999889581	Interest	
Penalty	999999217	999997983	999999846	999999949	Penalty	
Fees	999999999	999974879	999974899	999999999	Fees	
Others	999999169	999998784	999999888	999999899	Others	

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				
Interest				
Penalty				
Fees				
Others				

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, if required. Create challan will be enable only if any additional cash is required to be paid.

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

Description	Credit Ledger Balance (₹)				Description	Int
	Available	Provisional	Blocked	Mismatch		
Integrated Tax (₹)	0	0	0	0	Integrated Tax (₹)	
Central Tax (₹)	17970	0	0	0	Central Tax (₹)	
State/UT Tax (₹)	118000	0	0	0	State/UT Tax (₹)	
CESS (₹)	0	0	0	0	CESS (₹)	

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

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

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

Reasons if any

[text box]

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

ⓘDo not upload scanned copy of Notice.Click here to view the steps for converting word document to PDF."

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 •

ANGAD ARORA[CBCDE1234C]

Place •

Gurgaon

Designation / Status
CA

Date
27/05/2025

[BACK] [PREVIEW] [CREATE CHALLAN] [FILE]

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.

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

Goods and Services Tax

👤 Bhogovalli shailaja ﹀
07FBXPS5061N2ZI

Dashboard   Services ▾   GST Law   Downloads ▾   Search Taxpayer ▾   Help ▾   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

⌃ Top

11.3. The Challan is generated.

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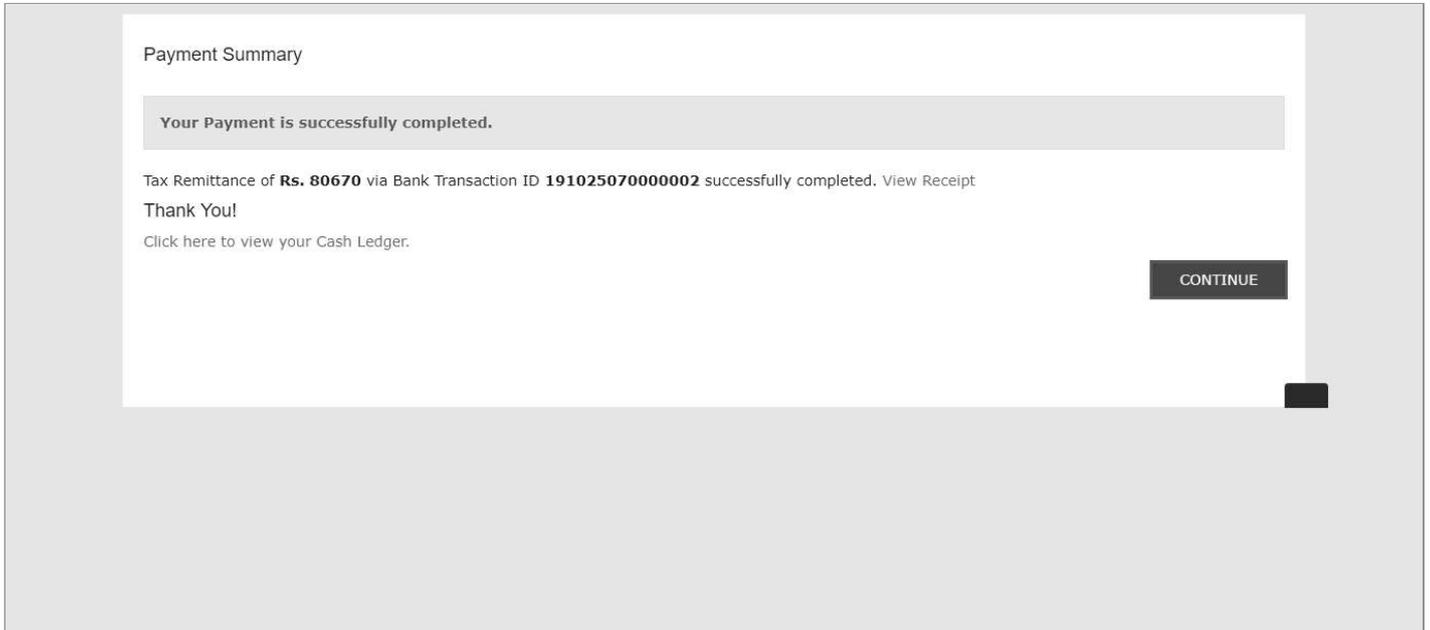
13. Click the **PREVIEW** button to preview the draft in PDF format.

Description	Liability (₹)			
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
Tax	0	0	1000	0
Interest	0	0	30	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	1000061151	1000087730	1000081739	1000099999	Tax	
Interest	1000098949	1000095745	1000099998	1000099999	Interest	
Penalty	1000099969	1000095706	1000099897	1000099999	Penalty	
Fees	1000099359	1000098237	1000099896	1000099999	Fees	
Others	1000098019	1000096217	1000099895	1000099999	Others	

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

Reasons if any

Attachments *

Choose file | No file chosen

❶Attachment of DRC-01 is mandatory

❶File with PDF or JPEG format is only allowed

❶Maximum 4 files and 5 MB for each file allowed

❶Do not upload scanned copy of Notice.Click here to view the steps for converting word document to PDF."

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 *

Select ▾   Enter Place

Designation / Status   Date

BACK   PREVIEW   CREATE CHALLAN   FILE

14. 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 or intimation of tax ascertained through Form GST DRC-01A

1.	GSTIN			30GOAOA1221E3Z4								
2.	Name			AF COMPUTERS								
3.	Cause of Payment			Before issuance of SCN/Statement (Voluntary)								
4.	Section under which voluntary payment is made			73(5)								
5.	Details of Before issuance of SCN/Statement (Voluntary)			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	Fee	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	JAN 2019-MAR 2019	IGST	Delhi	1,80,000.00	0.00	0.00	0.00	0.00	1,80,000.00	-	-	27/05/2025
2	JAN 2019-JAN 2019	CGST	Goa	45,500.00	0.00	0.00	0.00	0.00	45,500.00	-	-	27/05/2025
3	JAN 2019-JAN 2019	SGST	Goa	45,500.00	0.00	0.00	0.00	0.00	45,500.00	-	-	27/05/2025

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.

Signature of Authorized Signatory
Name: ANGAD ARORA
Designation / Status: CA
Date: 27/05/2025

15. Before filing, In the **Reasons if any** field, enter the reasons.
16. 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

17. Select the **Verification** checkbox.
18. Select the **Name of Authorized Signatory** from the drop-down list.
19. In the **Place** field, enter the place where form is filled.
20. Click the **FILE** button.

Description	Liability (₹)			
	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
Tax	0	0	1000	0
Interest	0	0	30	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	1000061151	1000087730	1000081739	1000099999	Tax	
Interest	1000098949	1000095745	1000099998	1000099999	Interest	
Penalty	1000099969	1000095706	1000099897	1000099999	Penalty	
Fees	1000099359	1000098237	1000099896	1000099999	Fees	
Others	1000098019	1000096217	1000099895	1000099999	Others	

◄ ━━━━━━━━━━ ►

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

◄ ━━━━━━━━━━ ►

Reasons if any

Attachments •

Choose file | No file chosen

❶Attachment of DRC-01 is mandatory

❶File with PDF or JPEG format is only allowed

❶Maximum 4 files and 5 MB for each file allowed

❶Do not upload scanned copy of Notice.Click here to view the steps for converting word document to PDF."

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 •

| Select ▾ | | Enter Place |

Designation / Status   Date

BACK   PREVIEW   CREATE CHALLAN   FILE

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

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

Dashboard ⊡ Submit Application   ⊘ English

GSTIN/Temporary ID/UIN	Legal Name	Trade Name
07FBXPS5061N2ZI	Bhogovalli shailaja	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.

🛈 DSC is compulsory for Companies & LLP

🛈 Facing problem using DSC? Click here for help

SUBMIT WITH DSC   SUBMIT WITH EVC

22.1 **FILE WITH DSC**:

a. Select the certificate and click the SIGN button.

22.2 **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.

23. 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.

Form GST DRC-03A

Form GST DRC-03A taxpayers can specify the reference number of the demand for which payment has been made using form DRC-03.

To file Form GST DRC-03A taxpayer can 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.

2. Select the **Adjustment of Payment made through DRC 03 – Form GST DRC 03A** from the **Application Type** drop-down list. Click the **NEW APPLICATION** button.

3. **Form GST DRC 03A-Adjustment of Payment made through DRC 03 will be displayed on the screen.**

FORM GST DRC-03A: Application for adjustment of the amount paid through FORM GST DRC-03 against the order of demand

GSTIN/UIN/Temp ID - 37AJIPA2111E3ZX   **Legal Name -** MAURYA FURNITURE   **Trade Name -** GSTN   **Status -** DRAFT

*Indicates Mandatory Fields

Notes:
❶ FORM GST DRC-03 filed under 'Annual Return' and 'Reconciliation Statement' categories of cause of payment shall not be eligible for offset.

❶ FORM GST DRC-03 shall be offset to the extent of outstanding demand, if the outstanding demand is less than the available balance in Form GST DRC-03.

❶ The balance calculated in the 'Adjustment of Demand' screen are for the purpose of users knowledge and the offset shall actually happen only once the application is submitted.

❶ FORM GST DRC-03 utilised for claiming re-credit of ITC in FORM GST PMT-03A cannot be considered for offset against demand.

FORM GST DRC-03 Reference Number*   **Date of Filing**   **Cause of Payment**

[   ] SEARCH   [   ]   [   ]

Period From   **Period To**

[   ]   [   ]

FORM GST DRC-03 Balance as on date:

Act	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Other
IGST (₹)	0	0	0	0	
CGST (₹)	0	0	0	0	
SGST/UTGST (₹)	0	0	0	0	
CESS (₹)	0	0	0	0	

◄ ━━━━━━━━━━━━━━━━━━━━ ►

Demand Order Number*   **Demand Order Date**   **Order Type**

[Select   ▾]   [   ]   [   ]

Period From   **Period To**

[   ]   [   ]

Demand Outstanding as on date:

Act	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Other
IGST (₹)	0	0	0	0	
CGST (₹)	0	0	0	0	
SGST/UTGST (₹)	0	0	0	0	
CESS (₹)	0	0	0	0	

◄ ━━━━━━━━━━━━━━━━━━━━ ►

ADJUSTMENT OF DEMAND

Upload Supporting Documents

Enter Document Description

[   ]

[Choose File] No file chosen

❶ Only PDF & JPEG file format is allowed.

❶ Maximum file size for upload is 5MB.

❶ Maximum 2 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy.

❶ Click on Add Document button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

Undertaking*

☐ I hereby undertake that the payment made vide the FORM GST DRC-03 with unique ARN number has actually been intended to be paid against the demand id and has not been used towards any other demand/ payment made by me.

Verification

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

Name of Authorized Signatory *

Select ▾

Place *

Enter Place

Designation / Status

Date
28/10/2024

BACK   PREVIEW   SAVE AS DRAFT   PROCEED TO FILE

3.a. Enter Form GST DRC-03 Reference Number, Date of Filing, Cause of Payment, Period From, Period To and field will be auto-populated.

Note 1: Following Cause of Payment are included for offsetting in GST DRC-03A

Cause of payment	Reference number refers to	Exclusion
Audit	• Notice for conducting Audit u/s 65 (GST ADT-01) • Notice of Discrepancy • Additional Notice of Discrepancy • Audit Report u/s 65(6) (GST ADT-02) • Notice for conducting Audit u/s 66 (GST ADT-03) • Audit Report u/s 66 (GST ADT-04)	If in a particular audit case folder, a closure report has been issued by the officer and status of that case folder has been updated to case closed then, any DRC-03 payment related to that specific case folder will not be considered for adjustment in GST DRC-03A.
Enforcement	Reference number of enforcement case id	If, in enforcement case folder, **Close Case** has been issued by the officer and status of that case folder has been updated to **Case Closed** then, any DRC-03 payment related to that case folder will not be considered for adjustment in GST DRC-03A.
Intimation of tax ascertained through DRC-01A	Reference number of DRC-01A	-
SCN	Reference number of DRC-01 Enforcement module (MOV-07 + DRC-01, MOV-10 + DRC-01, SCN U/S 73/ 74 (DRC-01) Audit module (DRC-01, General and Special Audit)	If in the assessment or enforcement case folder Intimate Conclusion of Proceedings (DRC-05) has been issued by the officer and status of that case folder has been updated to **Proceedings Concluded** then, any DRC-03 payment related to that particular case folder will not be considered for adjustment in GST DRC-03A.
Scrutiny	Reference number of ASMT-10 (Scrutiny notice)	If in scrutiny case folder **ASMT-12 Acceptance of Reply** has been issued by the officer and status of that case folder has been updated to **Order for dropping proceedings issued** then, any DRC-03 payment related to that particular case folder will not be considered for adjustment in GST DRC-03A.
Liability Mismatch– GSTR-1 to GSTR-3B	Any payment made under the Liability Mismatch – GSTR-1 to GSTR-3B" cause in DRC-03	DRC-03 where case is closed will not be considered for offsetting in DRC-03A.

ITC Mismatch – GSTR-2A/2B to GSTR-3B	Any payment made under the ITC Mismatch – GSTR-2A/2B to GSTR-3B" cause in DRC-03	DRC-03 where case is closed will not be considered for offsetting in DRC-03A.

FORM GST DRC-03 Reference Number*		Date of Filing	Cause of Payment
AD371024000029O	SEARCH	02/10/2024	Others
		Period From	Period To
		APR 2018	AUG 2018

FORM GST DRC-03 Balance as on date:

Act	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Other
IGST (₹)	0	0	0	0	
CGST (₹)	175	0	0	0	
SGST/UTGST (₹)	0	175	0	50	
CESS (₹)	0	0	175	0	

Note 2:

a. For cause of payment as Audit, if taxpayer enters DRC-03 reference number which does not qualify the criteria then an error message will be displayed on the screen.

b. For cause of payment as Enforcement, if taxpayer enters DRC-03 reference number which does not qualify the criteria then an error message will be displayed on the screen.

FORM GST DRC-03A: Application for adjustment of the amount paid through FORM GST DRC-03 against the order of demand

GSTIN/UIN/Temp ID - 37AJIPA2111E3ZX

Legal Name - MAURYA FURNITURE   Trade Name - GSTN   Status - DRAFT

ℹ Closure report has been issued for the Enforcement Case AD370125000265L. Therefore, DRC 03 AD370125000266J cannot be used in DRC 03A

* Indicates Mandatory Fields

Notes:
❶ FORM GST DRC-03 filed under 'Annual Return' and 'Reconciliation Statement' categories of cause of payment shall not be eligible for offset.
❶ FORM GST DRC-03 shall be offset to the extent of outstanding demand, if the outstanding demand is less than the available balance in Form GST DRC-03.
❶ The balance calculated in the 'Adjustment of Demand' screen are for the purpose of users knowledge and the offset shall actually happen only once the application is submitted.
❶ FORM GST DRC-03 utilised for claiming re-credit of ITC in FORM GST PMT-03A cannot be considered for offset against demand.

FORM GST DRC-03 Reference Number*   Date of Filing   Cause of Payment

[SEARCH]

Period From   Period To

c. For cause of payment as SCN, if taxpayer enters DRC-03 reference number which does not qualify the criteria then an error message will be displayed on the screen.

FORM GST DRC-03A: Application for adjustment of the amount paid through FORM GST DRC-03 against the order of demand

GSTIN/UIN/Temp ID - 37AJIPA2111E1ZZ

Legal Name - MAURYA FURNITURE   Trade Name - GSTN   Status - DRAFT

ℹ Proceedings has been concluded (DRC 05) for the SCN ZD370125000239R. Therefore, DRC 03 AD370125000187H cannot be used in DRC 03A

* Indicates Mandatory Fields

Notes:
❶ FORM GST DRC-03 filed under 'Annual Return' and 'Reconciliation Statement' categories of cause of payment shall not be eligible for offset.
❶ FORM GST DRC-03 shall be offset to the extent of outstanding demand, if the outstanding demand is less than the available balance in Form GST DRC-03.
❶ The balance calculated in the "Adjustment of Demand" screen are for the purpose of users knowledge and the offset shall actually happen only once the application is submitted.
❶ FORM GST DRC-03 utilised for claiming re-credit of ITC in FORM GST PMT-03A cannot be considered for offset against demand.

FORM GST DRC-03 Reference Number*   Date of Filing   Cause of Payment

[SEARCH]

Period From   Period To

d. For cause of payment as Scrutiny, if taxpayer enters DRC-03 reference number which does not qualify the criteria then an error message will be displayed on the screen.

Dashboard > Services > User Services > My Applications > Form GST DRC-03A

FORM GST DRC-03A: Application for adjustment of the amount paid through FORM GST DRC-03 against the order of demand

GSTIN/UIN/Temp ID - 24CBCDE1234AFZ0   Legal Name - Reliance Industries Limited   Trade Name - GSTN   Status - DRAFT

ⓘ Acceptance of Reply has already been issued for ASMT 10 ZD2403250000059. Therefore, DRC 03 AD2403250000131 cannot be used in DRC 03A

* Indicates Mandatory Fields

Notes:
- ⓘ FORM GST DRC-03 filed under 'Annual Return' and 'Reconciliation Statement' categories of cause of payment shall not be eligible for offset.
- ⓘ FORM GST DRC-03 shall be offset to the extent of outstanding demand, if the outstanding demand is less than the available balance in Form GST DRC-03.
- ⓘ The balance calculated in the 'Adjustment of Demand' screen are for the purpose of users knowledge and the offset shall actually happen only once the application is submitted.
- ⓘ FORM GST DRC-03 utilised for claiming re-credit of ITC in FORM GST PMT-03A cannot be considered for offset against demand.

e. For cause of payment as Liability Mismatch – GSTR-1 to GSTR-3B, if taxpayer enters DRC-03 reference number which does not qualify the criteria then an error message will be displayed on the screen.

Dashboard > Services > User Services > My Applications > Form GST DRC-03A

FORM GST DRC-03A: Application for adjustment of the amount paid through FORM GST DRC-03 against the order of demand

GSTIN/UIN/Temp ID - 37NRLAS7774P2ZX   Legal Name - PReddy TRADERS   Trade Name - GSTN   Status - DRAFT

ⓘ Case has already been closed for this DRC-03. Demand cannot be adjusted against it.

* Indicates Mandatory Fields

Notes:
- ⓘ FORM GST DRC-03 filed under 'Annual Return' and 'Reconciliation Statement' categories of cause of payment shall not be eligible for offset.
- ⓘ FORM GST DRC-03 shall be offset to the extent of outstanding demand, if the outstanding demand is less than the available balance in Form GST DRC-03.
- ⓘ The balance calculated in the 'Adjustment of Demand' screen are for the purpose of users knowledge and the offset shall actually happen only once the application is submitted.
- ⓘ FORM GST DRC-03 utilised for claiming re-credit of ITC in FORM GST PMT-03A cannot be considered for offset against demand.

f. For cause of payment as ITC Mismatch – GSTR-2A/2B to GSTR-3B, if taxpayer enters DRC-03 reference number which does not qualify the criteria then an error message will be displayed on the screen.

Dashboard > Services > User Services > My Applications > Form GST DRC-03A

FORM GST DRC-03A: Application for adjustment of the amount paid through FORM GST DRC-03 against the order of demand

GSTIN/UIN/Temp ID - 37NRLAS7774P1ZY   Legal Name - PReddy TRADERS   Trade Name - GSTN   Status - DRAFT

ⓘ Case has already been closed for this DRC-03. Demand cannot be adjusted against it.

* Indicates Mandatory Fields

g. If the taxpayer enters a DRC 03 reference number for DRC-03 register, which belongs to other causes of payment, then an error message will be displayed on the screen.

3.b. Select Demand Order Number from the respective drop-down. Demand Order Date, Order Type, Period From, Period To and Demand Outstanding as on date field will be auto-populated.

3.c. After selecting Demand Order Number field Adjustment of Demand button will be enabled. Click on Adjustment of Demand button.

Demand Order Number*	Demand Order Date	Order Type
ZD3710240001453	22/10/2024	ASSESSMENT ORDER - ASMT-16 AND GST DRC-07

Period From	Period To
JUL 2021	OCT 2021

Demand Outstanding as on date:

Act	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Other
IGST (₹)	5111111111	0	0	0	
CGST (₹)	2511111111	0	0	0	
SGST/UTGST (₹)	2511111111	0	0	0	
CESS (₹)	2511111111	0	0	0	

ADJUSTMENT OF DEMAND

A separate page will open for the adjustments. There are 8 tables available in this page.

Adjustment of Demand against Form GST DRC-03

A. Outstanding Demand (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Tota
Tax	5111111111	2511111111	2511111111	2511111111	12(
Interest	0	0	0	0	
Penalty	0	0	0	0	
Fees	0	0	0	0	
Others	0	0	0	0	
Total	5111111111	2511111111	2511111111	2511111111	12(

◄ ═══════════════════════════════════════ ►

*Adjustment is allowed against same major-minor head in table B2 and C2.

B(1) DRC 03 - Amount paid through Cash: Balance Available (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Tota
Tax	₹0	₹175	₹0	₹0	
Interest	₹0	₹0	₹175	₹0	
Penalty	₹0	₹0	₹0	₹175	
Fees	₹0	₹0	₹50	₹0	
Others	₹0	₹0	₹175	₹0	
Total	₹0	₹175	₹400	₹175	

◄ ═══════════════════════════════════════ ►

C(1) DRC 03 - Amount paid through Credit : Balance Available (₹)		C(2) DRC 03 - Amount to be Adjusted : Credit (₹)			
Description	Available-Tax	Description	IGST	CGST	SGST/U
IGST	₹0	IGST	₹0	₹0	
CGST	₹0	CGST	₹0	₹0	
SGST/UTGST	₹0	SGST/ UTGST	₹0	₹0	
CESS	₹0	CESS	₹0	₹0	
TOTAL	₹0	TOTAL	₹0	₹0	

◄ ═══════════════════════════════════════ ►

D. Outstanding Demand Post Adjustment (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Tota
Tax	5111111111	2511110936	2511111111	2511111111	12(
Interest	0	0	0	0	
Penalty	0	0	0	0	
Fees	0	0	0	0	
Others	0	0	0	0	
Total	5111111111	2511110936	2511111111	2511111111	12(

◄ ═══════════════════════════════════════ ►

VALIDATE   BACK

(i). A. Outstanding Demand: In this table outstanding balance of demand will be auto populated under the respective heads.

A. Outstanding Demand (₹)					
Description	IGST	CGST	SGST/UTGST	CESS	Tota
Tax	5111111111	2511111111	2511111111	2511111111	12(
Interest	0	0	0	0	
Penalty	0	0	0	0	
Fees	0	0	0	0	
Others	0	0	0	0	
Total	5111111111	2511111111	2511111111	2511111111	12(

Note: The amount paid/available in DRC 03 is displayed in Table B and Table C. The amount paid using Cash ledger in DRC 03 will be displayed in Table B whereas the amount paid using Credit ledger will be displayed in Table C. Using the amount available in Table B and Table C, the taxpayer can adjust the amount the paid in DRC 03 against an outstanding demand.

(ii). B(1) DRC 03 – Amount paid through Cash: Balance Available: In this table, the amount available in DRC-03 will be auto populated under the respective heads.

B(1) DRC 03 - Amount paid through Cash: Balance Available (₹)					
Description	IGST	CGST	SGST/UTGST	CESS	Tota
Tax	₹0	₹175	₹0	₹0	
Interest	₹0	₹0	₹175	₹0	
Penalty	₹0	₹0	₹0	₹175	
Fees	₹0	₹0	₹50	₹0	
Others	₹0	₹0	₹175	₹0	
Total	₹0	₹175	₹400	₹175	

(iii). B2: DRC 03 - Amount to be adjusted: Cash:

1. Taxpayer needs to make adjustment exactly major minor head wise. For example, when outstanding demand is in IGST(TAX) head then it can only be adjusted from DRC-03 cash balance available in IGST(TAX) head.
2. Amount adjusted in each cell must be lower than the outstanding demand amount or balance available in DRC-03.
3. The field where there is no outstanding demand in Table A or where no DRC-03 balance is available in Table B1, such fields will be blocked.
4. No fields will be auto populated.

*B(2) DRC 03 - Amount to be adjusted : Cash (₹)					
Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	₹0	₹175	₹0	₹0	
Interest	₹0	₹0	₹0	₹0	
Penalty	₹0	₹0	₹0	₹0	
Fees	₹0	₹0	₹0	₹0	
Others	₹0	₹0	₹0	₹0	
Total	₹0	₹175	₹0	₹0	

Note: If the taxpayer enters an adjustment amount in Table B2 that exceeds the available balance in DRC-03, then an error message will be displayed on the screen.

5. On clicking of IGST hyperlink Place Of Supply table will be displayed on the screen.

*B(2) DRC 03 - Amount to be adjusted : Cash (₹)					
Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	₹0	₹175	₹0	₹0	
Interest	₹0	₹0	₹0	₹0	
Penalty	₹0	₹0	₹0	₹0	
Fees	₹0	₹0	₹0	₹0	
Others	₹0	₹0	₹0	₹0	
Total	₹0	₹175	₹0	₹0	

In Place of Supply Information enter amount in Tax, Interest, Penalty, Fess, Others fields. Click on CLOSE button to close the table.

Place of Supply Information					
Place of Supply	Tax	Interest	Penalty	Fees	Oth
Arunachal Pradesh	₹10	₹0	₹0	₹0	
Total	₹10	₹0	₹0	₹0	

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CLOSE

(iv) B3: DRC-03: Balance post adjustment-Cash: All the fields of Table B3 will be auto-calculated and auto-populated same as payment towards demand screen. [B1(Amount paid through Cash: Balance Available) - B2(Amount to be adjusted: Cash) = B3 (Balance post adjustment-Cash)]

*Adjustment is allowed against same major-minor head in table B2 and C2.

B(3) DRC 03 - Balance post adjustment : Cash (₹)					
Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	₹0	₹0	₹0	₹0	
Interest	₹0	₹0	₹0	₹0	
Penalty	₹0	₹0	₹0	₹0	
Fees	₹0	₹0	₹0	₹0	
Others	₹0	₹0	₹0	₹0	
Total	₹0	₹0	₹0	₹0	₹0

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Note: Click on IGST hyperlink to view Place of Supply Information table.

*Adjustment is allowed against same major-minor head in table B2 and C2.

B(3) DRC 03 - Balance post adjustment : Cash (₹)					
Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	₹0	₹0	₹0	₹0	
Interest	₹0	₹0	₹0	₹0	
Penalty	₹0	₹0	₹0	₹0	
Fees	₹0	₹0	₹0	₹0	
Others	₹0	₹0	₹0	₹0	
Total	₹0	₹0	₹0	₹0	

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Following table will be displayed on the screen. Enter amount in Tax, Interest, Penalty, Fees, Others field and Total field

will be auto populated. Click on CLOSE button to close the table.

Place of Supply Information					
Place of Supply	Tax	Interest	Penalty	Fees	Oth
Gujarat	₹0	₹0	₹0	₹0	
Total	₹0	₹0	₹0	₹0	

CLOSE

Note:

a.The taxpayer needs to fill POS details for IGST. Total will be auto populated as per balance available in IGST(Tax/Interest/Penalty/Fees/Others) head of B3 table and taxpayer needs to enter POS details state-wise.

b.If the POS details are not entered or do not match with the auto populated Total fields then an error message will be displayed on the screen.

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Adjustment of Demand against Form GST DRC-03

ⓘ Place of Supply wise details do not match with the Total balance available after adjustment under IGST(Interest,Penalty,Others) head in table B(3).

A. Outstanding Demand (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Tota
Tax	0	0	1211	0	
Interest	0	0	100	0	
Penalty	0	0	0	0	
Fees	0	0	0	0	
Others	0	0	0	0	
Total	0	0	1311	0	

(v). C(1). DRC 03 – Amount paid through Credit: Balance Available: In this table DRC-03 amount paid through credit will be auto populated in the respective head.

C(1) DRC 03 - Amount paid through Credit : Balance Available (₹)

Description	Available-Tax
IGST	₹10
CGST	₹40
SGST/UTGST	₹0
CESS	₹0
TOTAL	₹50

(vi) C(2). DRC 03 – Amount to be Adjusted: Credit: Adjustment in table C2 will be made major head wise for example if outstanding demand is in IGST(TAX) head then it can be adjusted only from DRC-03 credit balance available in IGST(TAX) head. Inter major head adjustments will be blocked.

C(2) DRC 03 - Amount to be Adjusted : Credit (₹)

Description	IGST	CGST	SGST/UTGST	CESS	TOTAL
IGST	₹0	₹0	₹0	₹0	
CGST	₹0	₹0	₹0	₹0	
SGST/ UTGST	₹0	₹0	₹0	₹0	
CESS	₹0	₹0	₹0	₹0	
TOTAL	₹0	₹0	₹0	₹0	

Note: On clicking of IGST hyperlink, Point Of Supply table will be displayed on the screen and will be reflected as per Demand not as per the DRC-03.

C(2) DRC 03 - Amount to be Adjusted : Credit (₹)

Description	IGST	CGST	SGST/UTGST	CESS	TOTAL
IGST	₹0	₹0	₹0	₹0	
CGST	₹0	₹0	₹0	₹0	
SGST/ UTGST	₹0	₹0	₹0	₹0	
CESS	₹0	₹0	₹0	₹0	
TOTAL	₹0	₹0	₹0	₹0	

Following table will be displayed on the screen. Enter amount in IGST Credit field. Click on CLOSE button to close the table.

Place of Supply Information	
Place of Supply	Adjustment of IGST Tax Liability against ITC credit
	IGST Credit
Total	₹0

CLOSE

Note:

a. If taxpayer enters more than the balance available in DRC-03 credit ledger in Table C2, then an error message will be displayed on the screen.

Description	IGST	CGST	SGST/UTGST	CESS	Tota
Tax	₹0	₹5	₹0	₹4	
Interest	₹20	₹100	₹0	₹100	
Penalty	₹40	₹100	₹100	₹100	
Fees	₹0	₹100	₹100	₹0	
Others	₹10	₹100	₹100	₹100	
Total	₹70	₹405	₹300	₹304	

ℹ Amount entered for adjustment exceeds the available balance in DRC 03-Credit for major head CGST. Please enter the values correctly.

2) DRC 03 – Amount to be Adjusted : Credit (₹)

Description	IGST	CGST	SGST/UTGST	CESS	TOTAL
IGST	₹0	₹0	₹0	₹0	₹
CGST	₹0	₹0	₹0	₹0	₹
SGST/ UTGST	₹0	₹0	₹0	₹0	₹
CESS	₹0	₹0	₹0	₹0	₹
TOTAL	₹0	₹0	₹0	₹0	₹

b. If taxpayer enters more than the outstanding demand remaining in Table C2, then an error message will be displayed on the screen.

Fees	₹0	₹100	₹100	₹0
Others	₹10	₹100	₹100	₹100
Total	₹70	₹405	₹300	₹304

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ⓘ The amount entered exceeds the outstanding demand for the CGST Tax head. Please enter the values correctly.

C(1) DRC 03 - Amount paid through Credit : Balance Available (₹)		C(2) DRC 03 - Amount to be Adjusted : Credit (₹)			
Description	Available-Tax	Description	IGST	CGST	SGST/U
IGST	₹60	IGST	₹0	₹0	
CGST	₹95	CGST	₹0	₹0	
SGST/UTGST	₹4	SGST/ UTGST	₹0	₹0	
CESS	₹96	CESS	₹0	₹0	
TOTAL	₹255	TOTAL	₹0	₹0	

(vii) C(3). DRC 03 –Balance post Adjustment: Credit: In this table credit balance remaining post adjustment will be auto populated.

C(3) DRC 03 - Balance post Adjustment : Credit (₹)	
Description	Balance
IGST	₹100
CGST	₹100
SGST/UTGST	₹100
CESS	₹100
TOTAL	₹400

►

Note: On clicking of IGST hyperlink Place Of Supply table will be displayed on the screen.

C(3) DRC 03 - Balance post Adjustment : Credit (₹)	
Description	Balance
IGST	₹100
CGST	₹100
SGST/UTGST	₹100
CESS	₹100
TOTAL	₹400

On clicking of IGST hyperlink following table will be displayed on the screen. Enter amount in Tax head and Total field will be auto populated. Click on CLOSE button to close the table.

Place of Supply Information	
Place of Supply	Tax
Gujarat	₹0
Total	₹100

CLOSE

(vii) D. Outstanding Demand post Adjustment: In this table, amount in Tax, Interest, Penalty, Fess, Others will be auto populated.

D. Outstanding Demand Post Adjustment (₹)					
Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	5111111101	2511111011	2511111061	2511111101	12644
Interest	0	0	0	0	
Penalty	0	0	0	0	
Fees	0	0	0	0	
Others	0	0	0	0	
Total	5111111101	2511111011	2511111061	2511111101	12644

After entering all the fields click on VALIDATE button to validate the sheet or click on BACK button to go back.

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Adjustment of Demand against Form GST DRC-03

A. Outstanding Demand (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Tota
Tax	5111111111	2511111111	2511111111	2511111111	12€
Interest	0	0	0	0	
Penalty	0	0	0	0	
Fees	0	0	0	0	
Others	0	0	0	0	
Total	5111111111	2511111111	2511111111	2511111111	12€

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*Adjustment is allowed against same major-minor head in table B2 and C2.

B(1) DRC 03 – Amount paid through Cash: Balance Available (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Tota
Tax	₹0	₹175	₹0	₹0	
Interest	₹0	₹0	₹175	₹0	
Penalty	₹0	₹0	₹0	₹175	
Fees	₹0	₹0	₹50	₹0	
Others	₹0	₹0	₹175	₹0	
Total	₹0	₹175	₹400	₹175	

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C(1) DRC 03 – Amount paid through Credit : Balance Available (₹)		C(2) DRC 03 – Amount to be Adjusted : Credit (₹)			
Description	Available-Tax	Description	IGST	CGST	SGST/U
IGST	₹0	IGST	₹0	₹0	
CGST	₹0	CGST	₹0	₹0	
SGST/UTGST	₹0	SGST/ UTGST	₹0	₹0	
CESS	₹0	CESS	₹0	₹0	
TOTAL	₹0	TOTAL	₹0	₹0	

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D. Outstanding Demand Post Adjustment (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Tota
Tax	5111111111	2511110936	2511111111	2511111111	12€
Interest	0	0	0	0	
Penalty	0	0	0	0	
Fees	0	0	0	0	
Others	0	0	0	0	
Total	5111111111	2511110936	2511111111	2511111111	12€

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VALIDATE | BACK

On successful validation a message will be displayed on the screen.

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Dashboard > Services > User Services > My Applications > Form GST DRC-03A

Adjustment of Demand against Form GST DRC-03

✔ Validation is successful.

A. Outstanding Demand (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Tota
Tax	5111111111	2511111111	2511111111	2511111111	12€
Interest	0	0	0	0	
Penalty	0	0	0	0	
Fees	0	0	0	0	
Others	0	0	0	0	
Total	5111111111	2511111111	2511111111	2511111111	12€

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*Adjustment is allowed against same major-minor head in table B2 and C2.

03 - Balance post adjustment : Cash (₹)

cription	IGST	CGST	SGST/UTGST	CESS	Total
Tax	₹0	₹10	₹0	₹5	₹15
terest	₹0	₹100	₹70	₹5	₹175
enalty	₹0	₹100	₹70	₹5	₹175
Fees	₹0	₹30	₹10	₹10	₹50
thers	₹0	₹100	₹70	₹5	₹175
Total	₹0	₹340	₹220	₹30	₹590

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C 03 - Amount to be Adjusted : Credit (₹)

cription	IGST	CGST	SGST/UTGST	CESS	TOTAL
GST	₹0	₹0	₹0	₹0	₹0
GST	₹0	₹0	₹0	₹0	₹0
/ UTGST	₹0	₹0	₹0	₹0	₹0
ESS	₹0	₹0	₹0	₹0	₹0
OTAL	₹0	₹0	₹0	₹0	₹0

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D. Outstanding Demand Post Adjustment (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	5111111111	2511111011	2511111061	2511111101	12644
Interest	0	0	0	0	
Penalty	0	0	0	0	
Fees	0	0	0	0	
Others	0	0	0	0	
Total	5111111111	2511111011	2511111061	2511111101	12644

BACK

Click on BACK button.

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Adjustment of Demand against Form GST DRC-03

✔ Validation is successful.

A. Outstanding Demand (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Tota
Tax	5111111111	2511111111	2511111111	2511111111	12(
Interest	0	0	0	0	
Penalty	0	0	0	0	
Fees	0	0	0	0	
Others	0	0	0	0	
Total	5111111111	2511111111	2511111111	2511111111	12(

*Adjustment is allowed against same major-minor head in table B2 and C2.

03 - Balance post adjustment : Cash (₹)

cription	IGST	CGST	SGST/UTGST	CESS	Total
Tax	₹0	₹10	₹0	₹5	₹15
terest	₹0	₹100	₹70	₹5	₹175
enalty	₹0	₹100	₹70	₹5	₹175
Fees	₹0	₹30	₹10	₹10	₹50
thers	₹0	₹100	₹70	₹5	₹175
Total	₹0	₹340	₹220	₹30	₹590

C 03 - Amount to be Adjusted : Credit (₹)

cription	IGST	CGST	SGST/UTGST	CESS	TOTAL
GST	₹0	₹0	₹0	₹0	₹0
GST	₹0	₹0	₹0	₹0	₹0
/ UTGST	₹0	₹0	₹0	₹0	₹0
ESS	₹0	₹0	₹0	₹0	₹0
OTAL	₹0	₹0	₹0	₹0	₹0

D. Outstanding Demand Post Adjustment (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	5111111111	2511111011	2511111061	2511111101	12644
Interest	0	0	0	0	
Penalty	0	0	0	0	
Fees	0	0	0	0	
Others	0	0	0	0	
Total	5111111111	2511111011	2511111061	2511111101	12644

BACK

.

By clicking BACK button taxpayer will be redirected to Form GST DRC 03A-Adjustment of Payment made through DRC 03 page. (Case Details page).

3.d. Upload Supporting Documents if you want by clicking on Choose File option. You can upload maximum 2 documents.

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

ℹ Click on Add Document button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

3.e. Click on both Undertaking checkboxes.

Undertaking*

☑ I hereby undertake that the payment made vide the FORM GST DRC-03 with unique ARN number AD3710240000290 has actually been intended to be paid against the demand id ZD3710240001453 and has not been used towards any other demand/ payment made by me.

☑ I also undertake to pay back to the Government, the amount so adjusted using this form along with applicable interest, if any, of the details declared above are found to be false subsequently. I will also be liable to penal action under Section 122(1)(x) of CGST Act.

3.f. Click on Verification checkbox and select Name Of Authorised Signatory from the respective drop-down list. Enter Place in respective field.

Verification

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

Name of Authorized Signatory*

[ANGAD ARORA   ⌄]

Place*

[Place   ]

Designation / Status
CA

Date
28/10/2024

3.g. Click on BACK button to go back.

Dashboard › Services › User Services › My Applications › Form GST DRC-03A

FORM GST DRC-03A: Application for adjustment of the amount paid through FORM GST DRC-03 against the order of demand

GSTIN/UIN/Temp ID - 37AJIPA2111E3ZX   **Legal Name -** MAURYA FURNITURE   **Trade Name -** GSTN   **Status -** DRAFT

* Indicates Mandatory Fields

Notes:
❶ FORM GST DRC-03 filed under 'Annual Return' and 'Reconciliation Statement' categories of cause of payment shall not be eligible for offset.

❶ FORM GST DRC-03 shall be offset to the extent of outstanding demand, if the outstanding demand is less than the available balance in Form GST DRC-03.

❶ The balance calculated in the 'Adjustment of Demand' screen are for the purpose of users knowledge and the offset shall actually happen only once the application is submitted.

❶ FORM GST DRC-03 utilised for claiming re-credit of ITC in FORM GST PMT-03A cannot be considered for offset against demand.

FORM GST DRC-03 Reference Number*	Date of Filing	Cause of Payment	Period From	Period To
AD371024000029O SEARCH	02/10/2024	Others	APR 2018	AUG 2018

FORM GST DRC-03 Balance as on date:

Act	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Other
IGST (₹)	0	0	0	0	
CGST (₹)	175	0	0	0	
SGST/UTGST (₹)	0	175	0	50	
CESS (₹)	0	0	175	0	

Demand Order Number*	Demand Order Date	Order Type
ZD3710240001453 ⌄	22/10/2024	ASSESSMENT ORDER - ASMT-16 AND GST DRC-07

Period From	Period To
JUL 2021	OCT 2021

Demand Outstanding as on date:

Act	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Other
IGST (₹)	5111111111	0	0	0	
CGST (₹)	2511111111	0	0	0	
SGST/UTGST (₹)	2511111111	0	0	0	
CESS (₹)	2511111111	0	0	0	

ADJUSTMENT OF DEMAND

Upload Supporting Documents

Enter Document Description

[_____]

[Choose File] No file chosen

❶ Only PDF & JPEG file format is allowed.

❶ Maximum file size for upload is 5MB.

❶ Maximum 2 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy.

❶ Click on Add Document button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

Undertaking*

☑ I hereby undertake that the payment made vide the FORM GST DRC-03 with unique ARN number AD3710240000290 has actually been intended to be paid against the demand id ZD3710240001453 and has not been used towards any other demand/ payment made by me.

☑ I also undertake to pay back to the Government, the amount so adjusted using this form along with applicable interest, if any, of the details declared above are found to be false subsequently. I will also be liable to penal action under Section 122(1)(x) of CGST Act.

Verification

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

Name of Authorized Signatory *

ANGAD ARORA ⌄

Place *

Place

Designation / Status

CA

Date

28/10/2024

BACK   PREVIEW   SAVE AS DRAFT   PROCEED TO FILE

3.h. Click on PREVIEW button to view the preview of form.

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FORM GST DRC-03A: Application for adjustment of the amount paid through FORM GST DRC-03 against the order of demand

GSTIN/UIN/Temp ID - 37AJIPA2111E3ZX **Legal Name -** MAURYA FURNITURE **Trade Name -** GSTN **Status -** DRAFT

● Indicates Mandatory Fields

Notes:

❶ FORM GST DRC-03 filed under 'Annual Return' and 'Reconciliation Statement' categories of cause of payment shall not be eligible for offset.

❶ FORM GST DRC-03 shall be offset to the extent of outstanding demand, if the outstanding demand is less than the available balance in Form GST DRC-03.

❶ The balance calculated in the 'Adjustment of Demand' screen are for the purpose of users knowledge and the offset shall actually happen only once the application is submitted.

❶ FORM GST DRC-03 utilised for claiming re-credit of ITC in FORM GST PMT-03A cannot be considered for offset against demand.

FORM GST DRC-03 Reference Number*	Date of Filing	Cause of Payment	Period From	Period To
AD3710240000029O SEARCH	02/10/2024	Others	APR 2018	AUG 2018

FORM GST DRC-03 Balance as on date:

Act	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Other
IGST (₹)	0	0	0	0	
CGST (₹)	175	0	0	0	
SGST/UTGST (₹)	0	175	0	50	
CESS (₹)	0	0	175	0	

Demand Order Number*	Demand Order Date	Order Type
ZD3710240001453 ⌄	22/10/2024	ASSESSMENT ORDER - ASMT-16 AND GST DRC-07

Period From	Period To
JUL 2021	OCT 2021

Demand Outstanding as on date:

Act	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Other
IGST (₹)	5111111111	0	0	0	
CGST (₹)	2511111111	0	0	0	
SGST/UTGST (₹)	2511111111	0	0	0	
CESS (₹)	2511111111	0	0	0	

ADJUSTMENT OF DEMAND

Upload Supporting Documents

Enter Document Description

[   ]

Choose File | No file chosen

❶ Only PDF & JPEG file format is allowed.

❶ Maximum file size for upload is 5MB.

❶ Maximum 2 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy.

❶ Click on Add Document button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

Undertaking*

☑ I hereby undertake that the payment made vide the FORM GST DRC-03 with unique ARN number AD371024000029O has actually been intended to be paid against the demand id ZD3710240001453 and has not been used towards any other demand/ payment made by me.

☑ I also undertake to pay back to the Government, the amount so adjusted using this form along with applicable interest, if any, of the details declared above are found to be false subsequently. I will also be liable to penal action under Section 122(1)(x) of CGST Act.

Verification

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

Name of Authorized Signatory *	Place *
ANGAD ARORA	Place

Designation / Status
CA

Date
28/10/2024

BACK   PREVIEW   SAVE AS DRAFT   PROCEED TO FILE

Following PDF will be downloaded on clicking of PREVIEW button.

FORM GST DRC- 03A

[See rules 142(2B)]

Application for adjustment of the amount paid through FORM GST DRC-03 against the order of Demand

1	GSTIN	37AJIPA2111E3ZX
2	Legal name	MAURYA FURNITURE
3	Trade name, if any	GSTN
4	Date of filing DRC-03A	28/10/2024
5	ARN of the DRC-03 through which payment made	AD3710240000029O
6	Date of filing of DRC-03	02/10/2024
7	Cause of Payment	Others
8	Period	APR 2018 - AUG 2018

9. FORM GST DRC-03 Balance as on date:

Act	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Others (₹)	Total (₹)	Total Payment (₹)
IGST (₹)	0	0	0	0	0	0	750
CGST (₹)	175	0	0	0	0	175	
SGST/UTGST (₹)	0	175	0	50	175	400	
CESS (₹)	0	0	175	0	0	175	

10	Reference no. of the order of demand against which payment was intended to be made (including rectification / appeal order)	ZD3710240001453
11	Date of issue of the order	22/10/2024
12	Order type	ASSESSMENT ORDER - ASMT-16 AND GST DRC-07

13. A. Demand Outstanding as on date:

Act	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Others (₹)	Total (₹)	Total Payment (₹)
IGST (₹)	5111111111	0	0	0	0	5111111111	12644444444
CGST (₹)	2511111111	0	0	0	0	2511111111	
SGST/UTGST (₹)	2511111111	0	0	0	0	2511111111	
CESS (₹)	2511111111	0	0	0	0	2511111111	

14. Adjustment of Demand:

B(1) DRC 03 - Amount paid through Cash: Balance Available (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	0	175	0	0	175
Interest	0	0	175	0	175
Penalty	0	0	0	175	175
Fees	0	0	50	0	50
Others	0	0	175	0	175
TOTAL	0	175	400	175	750

B(2): Amount to be adjusted: Cash (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	0	100	50	10	160
Interest	0	0	0	0	0
Penalty	0	0	0	0	0

Description	IGST	CGST	SGST/UTGST	CESS	Total
Fees	0	0	0	0	0
Others	0	0	0	0	0

TOTAL	0	100	50	10	160

B(3): DRC-03: Balance post adjustment- Cash (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	0	10	0	5	15
Interest	0	100	70	5	175
Penalty	0	100	70	5	175
Fees	0	30	10	10	50
Others	0	100	70	5	175
TOTAL	0	340	220	30	590

C(1) DRC 03 - Amount paid through Credit : Balance Available (₹)

Description	Available-Tax
IGST	0
CGST	0
SGST/UTGST	0
CESS	0
TOTAL	0

C(2): DRC 03 - Amount to be Adjusted: Credit (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Total
IGST	0	0	0	0	0
CGST	0	0	0	0	0
SGST/ UTGST	0	0	0	0	0
CESS	0	0	0	0	0
TOTAL	0	0	0	0	0

C(3): DRC-03 Balance post Adjustment: Credit (₹)

Description	Available-Tax
IGST	0
CGST	0
SGST/UTGST	0
CESS	0
TOTAL	0

D: Outstanding Demand Post Adjustment (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	5111111111	2511111011	2511111061	2511111101	12644444284
Interest	0	0	0	0	0
Penalty	0	0	0	0	0
Fees	0	0	0	0	0
Others	0	0	0	0	0
TOTAL	5111111111	2511111011	2511111061	2511111101	12644444284

15.(a) Place of supply wise details of the integrated tax mentioned in the Table (B2), if any

Place of Supply	Tax	Interest	Penalty	Fees	Others	Total
Arunachal Pradesh	0	0	0	0	0	0
Total	0	0	0	0	0	0

(b) Place of supply wise details of the integrated tax mentioned in the Table (B3), if any

Place of Supply	Tax	Interest	Penalty	Fees	Others	Total
Arunachal Pradesh	0	0	0	0	0	0
Total	0	0	0	0	0	0

(c) Place of supply wise details of the integrated tax mentioned in the Table (C2), if any

Place of Supply	Place of Supply Information			
	Adjustment of Tax Liability against ITC credit			
	IGST Credit	CGST Credit	SGST/UTGST Credit	Total
Arunachal Pradesh	0	0	0	0
Total	0	0	0	0

(d) Place of supply wise details of the integrated tax mentioned in the Table (C3), if any

Place of Supply Information	
Place of Supply	Tax
Arunachal Pradesh	0
Total	0

16. Attachments (if any)   NA

17	**UNDERTAKING**
☑	I hereby undertake that the payment made vide the FORM GST DRC-03 with unique ARN number AD371024000029O has actually been intended to be paid against the demand id ZD3710240001453 and has not been used towards any other demand/ payment made by me.
☑	I also undertake to pay back to the Government the amount so adjusted using this form along with applicable interest, if any, of the details declared above are found to be false subsequently. I will also be liable to penal action under Section 122(1)(x) of CGST Act.

18.	Verification-
☑	I, ANGAD ARORA, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom.

Place: Place
Date: 28/10/2024

Signature of Authorized Signatory
Name: ANGAD ARORA
Designation: CA

3.i. Click on SAVE AS DRAFT button to save the form for later.

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Dashboard > Services > User Services > My Applications > Form GST DRC-03A

FORM GST DRC-03A: Application for adjustment of the amount paid through FORM GST DRC-03 against the order of demand

GSTIN/UIN/Temp ID - 37AJIPA2111E3ZX | **Legal Name -** MAURYA FURNITURE | **Trade Name -** GSTN | **Status -** DRAFT

• Indicates Mandatory Fields

Notes:
ⓘ FORM GST DRC-03 filed under 'Annual Return' and 'Reconciliation Statement' categories of cause of payment shall not be eligible for offset.

ⓘ FORM GST DRC-03 shall be offset to the extent of outstanding demand, if the outstanding demand is less than the available balance in Form GST DRC-03.

ⓘ The balance calculated in the 'Adjustment of Demand' screen are for the purpose of users knowledge and the offset shall actually happen only once the application is submitted.

ⓘ FORM GST DRC-03 utilised for claiming re-credit of ITC in FORM GST PMT-03A cannot be considered for offset against demand.

FORM GST DRC-03 Reference Number*		Date of Filing	Cause of Payment	Period From	Period To
AD371024000029O	SEARCH	02/10/2024	Others	APR 2018	AUG 2018

FORM GST DRC-03 Balance as on date:

Act	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Other
IGST (₹)	0	0	0	0	
CGST (₹)	175	0	0	0	
SGST/UTGST (₹)	0	175	0	50	
CESS (₹)	0	0	175	0	

Demand Order Number*		Demand Order Date	Order Type
ZD3710240001453	⌄	22/10/2024	ASSESSMENT ORDER - ASMT-16 AND GST DRC-07

Period From	Period To
JUL 2021	OCT 2021

Demand Outstanding as on date:

Act	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Other
IGST (₹)	5111111111	0	0	0	
CGST (₹)	2511111111	0	0	0	
SGST/UTGST (₹)	2511111111	0	0	0	
CESS (₹)	2511111111	0	0	0	

ADJUSTMENT OF DEMAND

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

ⓘ Click on Add Document button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

Undertaking*

☑ I hereby undertake that the payment made vide the FORM GST DRC-03 with unique ARN number AD371024000029O has actually been intended to be paid against the demand id ZD3710240001453 and has not been used towards any other demand/ payment made by me.

☑ I also undertake to pay back to the Government, the amount so adjusted using this form along with applicable interest, if any, of the details declared above are found to be false subsequently. I will also be liable to penal action under Section 122(1)(x) of CGST Act.

Verification

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

Name of Authorized Signatory *	Place *
ANGAD ARORA ⌄	Place

Designation / Status
CA

Date
28/10/2024

[BACK] [PREVIEW] [SAVE AS DRAFT] [PROCEED TO FILE]

Note: Saved form can be open by navigating to Services>> User Services>> My Saved Applications.

3.j. Click on PROCEED TO FILE button to file the form.

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Dashboard › Services › User Services › My Applications › Form GST DRC-03A

FORM GST DRC-03A: Application for adjustment of the amount paid through FORM GST DRC-03 against the order of demand

GSTIN/UIN/Temp ID - 37AJIPA2111E3ZX	**Legal Name -** MAURYA FURNITURE	**Trade Name -** GSTN	**Status -** DRAFT

● Indicates Mandatory Fields

Notes:

❶ FORM GST DRC-03 filed under 'Annual Return' and 'Reconciliation Statement' categories of cause of payment shall not be eligible for offset.

❶ FORM GST DRC-03 shall be offset to the extent of outstanding demand, if the outstanding demand is less than the available balance in Form GST DRC-03.

❶ The balance calculated in the 'Adjustment of Demand' screen are for the purpose of users knowledge and the offset shall actually happen only once the application is submitted.

❶ FORM GST DRC-03 utilised for claiming re-credit of ITC in FORM GST PMT-03A cannot be considered for offset against demand.

FORM GST DRC-03 Reference Number*		Date of Filing	Cause of Payment	Period From	Period To
AD3710240000029O	SEARCH	02/10/2024	Others	APR 2018	AUG 2018

FORM GST DRC-03 Balance as on date:

Act	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Other
IGST (₹)	0	0	0	0	
CGST (₹)	175	0	0	0	
SGST/UTGST (₹)	0	175	0	50	
CESS (₹)	0	0	175	0	

◄ ━━━━━━━━━━━━━━━━━━━━━━ ►

Demand Order Number*		Demand Order Date	Order Type
ZD3710240001453	▾	22/10/2024	ASSESSMENT ORDER - ASMT-16 AND GST DRC-07

Period From	Period To
JUL 2021	OCT 2021

Demand Outstanding as on date:

Act	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Other
IGST (₹)	5111111111	0	0	0	
CGST (₹)	2511111111	0	0	0	
SGST/UTGST (₹)	2511111111	0	0	0	
CESS (₹)	2511111111	0	0	0	

◄ ━━━━━━━━━━━━━━━━━━━━━━ ►

ADJUSTMENT OF DEMAND

Upload Supporting Documents

Enter Document Description

[   ]

Choose File | No file chosen

❶ Only PDF & JPEG file format is allowed.

❶ Maximum file size for upload is 5MB.

❶ Maximum 2 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy.

❶ Click on Add Document button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

Undertaking*

☑ I hereby undertake that the payment made vide the FORM GST DRC-03 with unique ARN number AD371024000029O has actually been intended to be paid against the demand id ZD3710240001453 and has not been used towards any other demand/ payment made by me.

☑ I also undertake to pay back to the Government, the amount so adjusted using this form along with applicable interest, if any, of the details declared above are found to be false subsequently. I will also be liable to penal action under Section 122(1)(x) of CGST Act.

Verification

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

Name of Authorized Signatory *	Place *
ANGAD ARORA	Place
Designation / Status	Date
CA	28/10/2024

BACK   PREVIEW   SAVE AS DRAFT   PROCEED TO FILE

A popup message will be displayed on the screen. Click on PROCEED button to proceed further.

Warning

Do you want to proceed?

CLOSE   PROCEED

A Warning message will be displayed on the screen. Click on SUBMIT WITH DSC or SUBMIT WITH EVC button.

GSTIN/Temporary ID/UIN	Date	Legal Name	Trade Name
37AJIPA2111E3ZX	28/10/2024	MAURYA FURNITURE	GSTN

⚠

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.

ⓘ Facing problem using DSC? Click here for help

SUBMIT WITH DSC	SUBMIT WITH EVC

In case of SUBMIT WITH DSC affix your sign and in case of SUBMIT WITH EVC enter OTP and click on VERIFY button.

Validate One Time Password (OTP)

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

Enter One Time Password (OTP)

•••••• 👁

CANCEL   VERIFY

4. An Acknowledgement will be displayed on the screen. You can download it by clicking on DOWNLOAD button.

Dashboard › Services › User Services › Acknowledgment

Acknowledgement on submission of FORM GST DRC-03A

✓ Your form has been signed successfully through EVC

Your ARN has been generated with ARN AD371024000113Z dated 28/10/2024

DRC-03 Reference Number	AD371024000029O
Order Reference Number	ZD3710240001453
GSTIN/Temporary ID/UIN	37AJIPA2111E3ZX
Date of filing	28/10/2024
Time of filing	10:16
Place of filing	Place
Name of the Taxpayer	MAURYA FURNITURE
Address	252, Gold Hill Supreme, Shantipura Cross Roads, Electronic City Phase 2, , Andhra Pradesh, 500123
Filed By	ANGAD ARORA

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

DOWNLOAD

5. After successful filing navigate to **Services > User Services > My Applications** option.
Select the **Adjustment of Payment made through DRC 03 – Form GST DRC 03A** from the **Application Type** drop-down list and select a date range (corresponding to the filing period of the form) from From Date and To Date field and click on SEARCH button.

Dashboard › Services › User Services › My Applications

My Applications

• indicates mandatory fields

Application Type •	From Date	To Date
Adjustment of Payment made through DRC 03 - Form G ▾	28/10/2024	28/10/2024

SEARCH   NEW APPLICATION

6. A list of ARNs will be displayed on thee screen. Click on hyperlink under ARN/RFN column.

7. Case folder of the ARN will be displayed on the screen. Status of the ARN will be updated to Filed. You can download the PDF of filed form, uploaded supporting documents and acknowledgement by clicking on the respective hyperlinks under DRC-03A and Attachments column.

Following PDF of filed form will be displayed on the screen.

FORM GST DRC- 03A

[See rules 142(2B)]

Application for adjustment of the amount paid through FORM GST DRC-03 against the order of Demand

1	GSTIN	37AJIPA2111E3ZX
2	Legal name	MAURYA FURNITURE
3	Trade name, if any	GSTN
4	Date of filing DRC-03A	28/10/2024
5	ARN of the DRC-03 through which payment made	AD3710240000290
6	Date of filing of DRC-03	02/10/2024
7	Cause of Payment	Others
8	Period	APR 2018 - AUG 2018

9. FORM GST DRC-03 Balance as on date:

Act	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Others (₹)	Total (₹)	Total Payment (₹)
IGST (₹)	0	0	0	0	0	0	750
CGST (₹)	175	0	0	0	0	175	
SGST/UTGST (₹)	0	175	0	50	175	400	
CESS (₹)	0	0	175	0	0	175	

10	Reference no. of the order of demand against which payment was intended to be made (including rectification / appeal order)	ZD3710240001453
11	Date of issue of the order	22/10/2024
12	Order type	ASSESSMENT ORDER - ASMT-16 AND GST DRC-07

13. A. Demand Outstanding as on date:

Act	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Others (₹)	Total (₹)	Total Payment (₹)
IGST (₹)	5111111111	0	0	0	0	5111111111	12644444444
CGST (₹)	2511111111	0	0	0	0	2511111111	
SGST/UTGST (₹)	2511111111	0	0	0	0	2511111111	
CESS (₹)	2511111111	0	0	0	0	2511111111	

14. Adjustment of Demand:

B(1) DRC 03 - Amount paid through Cash: Balance Available (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	0	175	0	0	175
Interest	0	0	175	0	175
Penalty	0	0	0	175	175
Fees	0	0	50	0	50
Others	0	0	175	0	175
TOTAL	0	175	400	175	750

B(2): Amount to be adjusted: Cash (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	0	100	50	10	160
Interest	0	0	0	0	0
Penalty	0	0	0	0	0

Description	IGST	CGST	SGST/UTGST	CESS	Total
Fees	0	0	0	0	0
Others	0	0	0	0	0
TOTAL	0	100	50	10	160

B(3): DRC-03: Balance post adjustment- Cash (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	0	10	0	5	15
Interest	0	100	70	5	175
Penalty	0	100	70	5	175
Fees	0	30	10	10	50
Others	0	100	70	5	175
TOTAL	0	340	220	30	590

C(1) DRC 03 - Amount paid through Credit : Balance Available (₹)

Description	Available-Tax
IGST	0
CGST	0
SGST/UTGST	0
CESS	0
TOTAL	0

C(2): DRC 03 - Amount to be Adjusted: Credit (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Total
IGST	0	0	0	0	0
CGST	0	0	0	0	0
SGST/ UTGST	0	0	0	0	0
CESS	0	0	0	0	0
TOTAL	0	0	0	0	0

C(3): DRC-03 Balance post Adjustment: Credit (₹)

Description	Available-Tax
IGST	0
CGST	0
SGST/UTGST	0
CESS	0
TOTAL	0

D: Outstanding Demand Post Adjustment (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	5111111111	2511111011	2511111061	2511111101	12644444284
Interest	0	0	0	0	0
Penalty	0	0	0	0	0
Fees	0	0	0	0	0
Others	0	0	0	0	0
TOTAL	5111111111	2511111011	2511111061	2511111101	12644444284

15.(a) Place of supply wise details of the integrated tax mentioned in the Table (B2), if any

Place of Supply	Tax	Interest	Penalty	Fees	Others	Total
Arunachal Pradesh	0	0	0	0	0	0
Total	0	0	0	0	0	0

(b) Place of supply wise details of the integrated tax mentioned in the Table (B3), if any

Place of Supply	Tax	Interest	Penalty	Fees	Others	Total
Arunachal Pradesh	0	0	0	0	0	0
Total	0	0	0	0	0	0

(c) Place of supply wise details of the integrated tax mentioned in the Table (C2), if any

Place of Supply Information				
Place of Supply	Adjustment of Tax Liability against ITC credit			
	IGST Credit	CGST Credit	SGST/UTGST Credit	Total
Arunachal Pradesh	0	0	0	0
Total	0	0	0	0

(d) Place of supply wise details of the integrated tax mentioned in the Table (C3), if any

Place of Supply Information	
Place of Supply	Tax
Arunachal Pradesh	0
Total	0

16. Attachments (if any)　　　　　　　　　　　　　　　　　　　NA

17	UNDERTAKING
☑	I hereby undertake that the payment made vide the FORM GST DRC-03 with unique ARN number AD3710240000290 has actually been intended to be paid against the demand id ZD3710240001453 and has not been used towards any other demand/ payment made by me.
☑	I also undertake to pay back to the Government the amount so adjusted using this form along with applicable interest, if any, of the details declared above are found to be false subsequently. I will also be liable to penal action under Section 122(1)(x) of CGST Act.

18.	Verification-
☑	I, ANGAD ARORA, hereby solomenly affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom.

Place: Place
Date: 28/10/2024

Signature of Authorized Signatory
Name: ANGAD ARORA
Designation: CA

Errors that can be occurred during filing of DRC-03A:

1. If amount entered for adjustment exceeds the available balance in DRC-03 cash for minor head, following error will be displayed on the screen.

> ⓘ Amount entered for adjustment exceeds the available balance in DRC 03-Cash for minor head Tax. Please enter the values correctly.

DRC 03 - Amount to be adjusted : Cash (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	₹0	₹175	₹0	₹0	₹175
Interest	₹0	₹0	₹0	₹0	₹0
Penalty	₹0	₹0	₹0	₹0	₹0
Fees	₹0	₹0	₹0	₹0	₹0
Others	₹0	₹0	₹0	₹0	₹0
Total	₹0	₹175	₹0	₹0	₹175

2. If amount entered exceeds the outstanding demand for particular head, following error will be displayed on the screen.

*Adjustment is allowed against same major-minor head in table B2 and C2.

ℹ The amount entered exceeds the outstanding demand for the IGST Interest head. Please enter the values correctly.

	*B(2) DRC 03 - Amount to be adjusted : Cash (₹)				
al	Description	IGST	CGST	SGST/UTGST	CESS
₹175	Tax	₹1	₹100	₹50	₹10
₹175	Interest	₹0	₹0	₹0	₹0
₹175	Penalty	₹0	₹0	₹0	₹0
₹50	Fees	₹0	₹0	₹0	₹0
₹175	Others	₹0	₹0	₹0	₹0
₹750	Total	₹1	₹100	₹50	₹10

3. If VALIDATE button is not clicked either during first time filling or once validated and again revised, and the user is clicking on BACK button, following message will be displayed on the screen. Click YES button to proceed or click on NO button to cancel.

!

Warning

It appears you have not validated recently. The application cannot be submitted without successful validation. Do you still wish to go back?

| NO | YES |

4. If there are any differences between amount in minor heads and amount in Total column in any table OR there is any error in any table, then on clicking of VALIDATE button error message will be displayed on the screen with the name of the table that contains an error.

Adjustment of Demand against Form GST DRC-03

ⓘ Sum of values entered against different Minor (Tax,Interest,Penalty,Fees,Others) Heads should be equal to the Total Balance Post adjustment in table B(3).

A. Outstanding Demand (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Tota
Tax	5111111111	2511111111	2511111111	2511111111	12
Interest	0	0	0	0	
Penalty	0	0	0	0	
Fees	0	0	0	0	
Others	0	0	0	0	
Total	5111111111	2511111111	2511111111	2511111111	12

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*Adjustment is allowed against same major-minor head in table B2 and C2.

B(1) DRC 03 - Amount paid through Cash: Balance Available (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Tota
Tax	₹0	₹175	₹0	₹0	
Interest	₹0	₹0	₹175	₹0	
Penalty	₹0	₹0	₹0	₹175	
Fees	₹0	₹0	₹50	₹0	
Others	₹0	₹0	₹175	₹0	
Total	₹0	₹175	₹400	₹175	

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C 03 - Amount to be Adjusted : Credit (₹)

cription	IGST	CGST	SGST/UTGST	CESS	TOTAL
GST	₹0	₹0	₹0	₹0	₹0
GST	₹0	₹0	₹0	₹0	₹0
/ UTGST	₹0	₹0	₹0	₹0	₹0
ESS	₹0	₹0	₹0	₹0	₹0
OTAL	₹0	₹0	₹0	₹0	₹0

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D. Outstanding Demand Post Adjustment (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	5111111101	2511111011	2511111061	2511111101	12644
Interest	0	0	0	0	
Penalty	0	0	0	0	
Fees	0	0	0	0	
Others	0	0	0	0	
Total	5111111101	2511111011	2511111061	2511111101	12644

5. If the taxpayer enters an adjustment amount in Table B2 that exceeds the outstanding demand, the system shall display the following error message:

How can I view the remaining balance of DRC-03 after adjustment in DRC-03A ?

Taxpayer can view the remaining balance of DRC-03 after adjustment in DRC-03A by navigating to DRC-03 register option.

To access the DRC-03 register perform following steps:
1. Login to GST portal with valid credentials.
2. Navigate to Services >> User Service >> DRC-03 Register option.

3. Enter GST DRC-03 Reference Number in respective field and click on SEARCH button.

Note: If entered GST DRC-03 Reference Number is not adjusted against DRC-03A or no refund has been filed against it then on clicking of SEARCH button following error message will be displayed on the screen.

4. Following DRC-03 register will be displayed on the screen. You can click on the count hyperlink to view the break-ups.

Sr. No	Date	Reference Number	Adjustment Form Name(NA, RFD/06, DRC-03A, PMT-03A)	Tax period if applicable	Relevant Demand Id/Liability Id	Description	Type of Transactio Dr/Cr
1	02/10/2024	AD371024000029O	NA	OCT, 2024	-	Voluntary payment	CR
2	02/10/2024	AD3710240000313	DRC-03A	OCT, 2024	ZD371024000050E	Payment against outstanding Demand ID	DR
3	02/10/2024	AD371024000035V	DRC-03A	OCT, 2024	ZD3710240000554	Payment against outstanding Demand ID	DR
4	28/10/2024	AD371024000113Z	DRC-03A	OCT, 2024	ZD3710240001453	Payment against outstanding Demand ID	DR

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FORM GST DRC-03 REGISTER

● Indicates Mandatory Fields

GST DRC-03 Reference Number ●

AD371024000029O   [SEARCH]

Type of Transaction Dr/Cr	Amount Debited/Credited through cash					Amount Tax/Cess Debited/Credited throug			
	IGST	CGST	SGST/UTGST	CESS	Total	IGST	CGST	SGST/UTGST	CESS
CR	350	450	450	350	1600	50	50	50	50
DR	150	200	200	150	700	50	50	50	50
DR	0	25	125	0	150	0	0	0	0
DR	0	100	50	10	160	0	0	0	0

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FORM GST DRC-03 REGISTER

● Indicates Mandatory Fields

GST DRC-03 Reference Number ●

AD371024000029O   [SEARCH]

Balance in cash					Balance in ITC				
IGST	CGST	SGST/UTGST	CESS	Total	IGST	CGST	SGST/UTGST	CESS	Total
350	450	450	350	1600	50	50	50	50	200
0	0	900	0	900	0	0	0	0	0
0	175	400	175	750	0	0	0	0	0
0	340	220	30	590	0	0	0	0	0

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