| | | |
|---|---|---|
| | revision in price of the goods subsequent to exports | d. Copy of original invoices;<br>e. Copy of contract/ other document(s), as applicable, indicating requirement for the revision in price of such goods subsequent to exports;<br>f. Copy of the original invoices as well as relevant debit note(s)/ supplementary invoices;<br>g. Proof of payment of additional IGST and applicable interest and details of the relevant **FORM GSTR-1/ FORM GSTR-3B** furnished by the applicant in which the said debit note(s)/ supplementary invoice(s) were declared and tax and interest thereon had been paid by the applicant;<br>h. Proof of receipt of remittance of additional foreign exchange (FIRC) issued by Authorised Dealer-I banks;<br>i. A certificate of a practising chartered accountant or a cost accountant certifying therein that the said additional foreign exchange remittance is on account of such upward revision in price of the goods subsequent to export. |

59. In the principal rules, in **FORM GST RFD-07,** after the word, letters and figure "**FORM GST RFD-07**", for the brackets, words and figures "[See Rules 92(2) and 96(6)]", the brackets, words and figures "[See rule 92(2)]" shall be substituted.

60. In the principal rules, with effect from the 1st day of April 2027, for the **FORM GST DRC-01**, the following Form shall be substituted, namely: -

"**FORM GST DRC – 01**

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

Reference No. Date:

To,

.. ……..GSTIN/Tem. ID

……Name

……..Address

Proceeding under which SCN is issued ***<Select from drop down as per Annexure A>***_____Reference No.

Tax Period(s)_____ FY …….. Act

Whether DRC-01A issued_(Y/N)_

(if Y, DRC-01A Reference No.)_____

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

SCN Reference No_____ Date:

Summary of Show Cause Notice

(a) Brief facts of the case :
(b) Grounds ***<Select from drop down as per Annexure B>***__<<text>>_____:
(c) Tax and other dues:

*(Amount in Rs.)*

| **Sr No.** | **Tax rate** | **Turnover** | **Tax period** | | **Act** | **POS(Place of Supply)** | **Tax** | **Interest** | **Penalty** | **Fee** | **Others** | **Total** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | **From** | **To** | | | | | | | | |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **13** |
| | | | | | | | | | | | | |
| **Total** | | | | | | | | | | | | |

……

Signature

Name……..

Designation…….

Jurisdiction……..

Address……

Note –

1. Only applicable fields may be filled up.

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

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

**Annexure A [Proceeding under which DRC-01 is issued]**

| S. No. | List of proceeding under which SCN is issued | Reference No. (if any intimation/notice/report/order issued in earlier proceeding in relation to this SCN) |
|---|---|---|
| 1. | Mismatch of returns under rule 88D | **FORM GST DRC-01C** |
| 2. | Assessment | **FORM GST ASMT-18** |
| 3. | Assessment of unregistered persons | **FORM GST ASMT-14** |
| 4. | Scrutiny | **FORM GST ASMT-10** |
| 5. | Audit | **FORM GST ADT -02/ FORM GST ADT-04** |
| 6. | Erroneous refund | **FORM GST RFD-06** |
| 7. | Investigation | **FORM GST INS -02/ FORM GST INS -03** |
| 8. | Detention, seizure and release of goods and conveyance in transit | **FORM GST MOV-07** |

**Annexure B [Ground for Summary of Show Cause Notice of the Main Form]**

| S. No. | Grounds |
|---|---|
| 1. | Misclassification of any goods or services or both |
| 2. | Wrong availment of benefit of concessional notification |
| 3. | Tax liability on reverse charge basis |
| 4. | Related to composition levy |
| 5. | Value of supply of good or services or both |
| 6. | Nature of supply (Intra-state/Inter-state) |
| 7. | Time of supply |

| | |
|---|---|
| 8. | Non-payment/ short payment of standalone interest |
| 9. | Non-payment/ short payment of late fee |
| 10. | Supply not declared (clandestine removal) |
| 11. | Input Tax credit related |
| 12. | Category of Refund erroneously claimed |
| 13. | Tax deduction at source, not deducted or deposited |
| 14. | Tax collection at source not deducted or deposited |
| 15. | Summary assessment in certain special cases |
| 16. | Tax collected but not paid to the Government |
| 17. | Mismatch of return |
| 18. | Penalty |
| 19. | E-way bill related issues |
| 20. | Transitional provisions |
| 21. | Restriction in the use of amount in electronic credit ledger |
| 22. | Wrong claim of zero-rating benefit". |

61. In the principal rules, with effect from the 1st day of April2027, in **FORM GST DRC-01A**, -

(i) in Part-A, after the words "Address……." and before the words, figures and letters "Sub.: Case Proceeding Reference No……. Intimation of liability under section 73(5)/section 74(5)/74A(8)/74A(9)", a paragraph with following words and letters shall be inserted, namely: -

"Proceeding under which liability is issued <Select from drop down as per Annexure A>_____ Reference No.

Grounds <Select from drop down as per Annexure B>: _____";

(ii) after the box with words "Upload Attachment" in Part C, in new paragraph, the following words, figures, letters, tables and entries relating thereto shall be inserted, namely: -

**"Annexure A [Proceeding under which DRC-01A is issued]**

| **S.No.** | **List of proceeding under which SCN is issued** | **Reference No. (if any intimation/notice/report/order issued in earlier proceeding in relation to this SCN)** |
|---|---|---|
| 1. | Mismatch of returns under rule 88D | **FORM GST DRC-01C** |
| 2. | Scrutiny | **FORM GST ASMT-10** |
| 3. | Audit | **FORM GST ADT -02/ FORM GST ADT-04** |
| 4. | Erroneous refund | **FORM GST RFD-06** |
| 5. | Investigation | **FORM GST INS -02/ FORM GST INS -03** |

**Annexure B [Ground for issuance of DRC-01A of the main form]**

| **S. No.** | **Grounds** |
|---|---|
| 1. | Misclassification of any goods or services or both |
| 2. | Wrong availment of benefit of concessional notification |
| 3. | Tax liability on reverse charge basis |
| 4. | Related to composition levy |
| 5. | Value of supply of good or services or both |
| 6. | Nature of supply (Intra-state/Inter-state) |
| 7. | Time of supply |
| 8. | Non-payment/ short payment of standalone interest |
| 9. | Non-payment/ short payment of late fee |
| 10. | Supply not declared (clandestine removal) |
| 11. | Input Tax credit related |
| 12. | Category of Refund erroneously claimed |
| 13. | Tax deduction at source, not deducted or deposited |

| | |
|---|---|
| 14. | Tax collection at source not deducted or deposited |
| 15. | Summary assessment in certain special cases |
| 16. | Tax collected but not paid to the Government |
| 17. | Mismatch of return |
| 18. | Penalty |
| 19. | E-way bill related issues |
| 20. | Transitional provisions |
| 21. | Restriction in the use of amount in electronic credit ledger |
| 22. | Wrong claim of zero-rating benefit”; |

62. In the principal rules, with effect from the 1st day of April 2027, in **FORM GST DRC-07**, serial numbers 1 to 5 shall be re-numbered as serial numbers 2 to 6 and before serial number 2 as so re-numbered, the following serial number and entries relating thereto shall be inserted, namely:

“1. Details of the SCN:

a. SCN No…..

b. SCN Date….”.

63. In the principal rules, in **FORM GST DRC-22,** -

(i) , for the brackets, words and figures “[See rule 159(1)]”, the brackets, words, figures and letter “[See rules 159(1), 159(5)]” shall be substituted;

(ii) before the words “Reference No.”, a new paragraph with the word and letter “Part A” shall be inserted;

(iii) after the words and brackets “Copy to (person)”, a new paragraph with the following words, letters, figures and brackets shall be inserted, namely: -

“**Part B**

Date:……

Reference No.:

ARN No. of application for filing objection in **FORM GST DRC-22A**: ……

**To,**

GSTIN (in case of registered person) : …….....

PAN and/ or Aadhaar No./Temporary ID (in case of others) : …….

Address …….

**Order for rejection of application submitted for restoration of provisionally attached property/bank account**

This has reference to your application under **FORM GST DRC-22A** with reference no……dated……furnishing details/information and documents in support of your objection request against provisional attachment of property under section 83.

<< text box ……>>*

<…Documents to be uploaded…>>

2. The objection furnished by you vide application referred above has not been found to be in order for the following reasons:

<<text box……>>*

<<…Documents to be uploaded…>>

Therefore, the application filed by you for restoration of provisionally attached property/bank account is hereby rejected.

[Name of the Tax officer] …….

[Designation]…..…….

[Office Name] ……

[Contact Information] …….".

64. In the principal rules, after the **FORM GST DRC-25** the following shall be inserted, with effect from the 01st day of April, 2027, namely: —

**"FORM GST DRC – 26**

*[See rules 86A(1) and 86A(2)]*

Date –

Reference No. –

To

GSTIN –

Name –

Address –

**Order for restricting debit from electronic credit ledger under sub-rule (1) of rule 86A**

Whereas it appears from the information/proceedings available with the undersigned that the input tax credit amounting to rupees…… in your electronic credit ledger has been fraudulently availed or is ineligible for the following reasons: –

<<text box……>>*

Now, therefore, in exercise of the powers conferred under sub-rule (1) of rule 86A of the Central Goods and Services Tax Rules, 2017, the debit of input tax credit amounting to rupees…… , equivalent to such credit, from the electronic credit ledger is hereby restricted.

This order shall remain in force till the earlier of the following: –

a. the expiry of a period of one year from the date of issuance of this order; or

b. the date on which the undersigned, upon being satisfied that the conditions for disallowing debit of the electronic credit ledger no longer exist, allows such debit by a subsequent order.

You may file your objection, if any, against this order in **FORM GST DRC-27**, as prescribed under rule 86A.

Signature

[Name of the Proper Officer]

[Designation]

[Jurisdiction]

Place:

Date: ".

65. In the principal rules, after the **FORM GST DRC-26**, the following Form shall be inserted with effect from the 01st day of April, 2027, namely: —

**"FORM GST DRC – 27**

*[See rule 86A(3)]*

Reference No……..  Date……

ARN of the order in **FORM GST DRC-26** ……

To,

The Proper Officer,

…….(Jurisdiction)

**Application for filing objection against order restricting debit from electronic credit ledger**

Whereas, an order in **FORM GST DRC 26** has been issued for restricting debit of sum of rupees …… from my/our electronic credit ledger under sub-rule (1) of rule 86A, vide ARN No…….

2. In accordance with the provisions of Rule 86A of the CGST Rules, 2017, I/We hereby submit my/our objection on the basis of the following facts and circumstances:

<<text box……>>*

<<…Documents, if any, to be uploaded…>>

**Verification**

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

Name –

GSTIN –

Address –

Place –

Date –

Signature of Authorised Signatory ".

66. In the principal rules, after the **FORM GST DRC-27**, the following shall be inserted with effect from the 01st day of April, 2027, namely: —

**"FORM GST DRC – 28**

*[See rule 86A(4)]*

Reference No. – Date……

To

GSTIN –

Name –

Address –

ARN of objection filed in **FORM GST DRC-27** –

ARN of in **FORM GST DRC 26 -**

**Order in respect of application filed against restriction of debit from electronic credit ledger**

This has reference to your application under **FORM GST DRC-27** with reference no…….. dated …… furnishing details/information and documents in support of your application filed against order for restriction of debit from electronic credit ledger under FORM GST DRC-26 with reference no…….. dated ……

2. After considering the objection filed by you and granting you a reasonable opportunity of being heard, it is ordered as under: –

**Part A**

The application for objection furnished by you under **FORM GST DRC-27** is hereby allowed and debit of the electronic credit ledger is hereby restored with effect from ……

Or;

**Part B**

The application for objection furnished by you under **FORM GST DRC-2**7 has not been found to be in order for the following reasons:

<<text box……>>*

Therefore, the application filed by you under **FORM GST DRC-27** is hereby rejected and the restriction imposed vide order in **FORM GST DRC-26** with reference no…….. dated …… shall continue: –

Signature

[Name]

[Designation]

Copy to- .".

67. In the principal rules, in **FORM GST INV-01** with effect from 1st day of January, 2027, in the, -

(i) in the heading, for the words, brackets and figure "**Schema (Version 1.1)**", the words, brackets and figure "**Schema (Version 1.2)**";

(ii) in the row with serial number 1.0, in the entry under column with description "Sample Value of the Field", for the figure "1.1", the figure "1.2" shall be substituted;

(iii) in the row with serial number 1.2, -

(A) for the entry under the column with description "Sample Value of the Field", the following entry shall be substituted, namely, -

"B2B / B2C / SEZWP / SEZWOP / EXPWP / EXPWOP / DEXP / SEZWPA / SEZWPNA / RCMDOM / RCMIMP;

(B) for the entry under the column with description "Explanatory Notes", the following entry shall be substituted, namely, -

"This will be the code to identify type of supply.

B2B: *Business to Business*

B2C: *Business to Consumer*

SEZWP: *To SEZ with Payment*

SEZWOP: *To SEZ without Payment*

EXPWP: *Export with Payment*

EXPWOP: *Export without Payment*

DEXP: *Deemed Export*

SEZWPA: *To SEZ with Payment for Authorised Operations*

SEZWPNA: *To SEZ with Payment for Non-Authorised Operations*

RCMDOM: *Domestic supply from unregistered person under RCM*

RCMIMP: *Import of services".*

[F. No.CBIC-20001/1/2026-GST ]

(Kriti Pandey)

Under Secretary

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published, vide number G.S.R. 610(E), dated the 19th June, 2017 and were last amended, vide notification No. 18/2025–Central Tax, dated the 31st October, 2025, vide number G.S.R. 805(E), dated the 31st October, 2025.