

GSTN- Advisory for Form GST DRC-03A

5th November, 2024

1. It has been observed that some taxpayers have paid the demanded amount vide DRC 07/DRC 08/MOV 09/MOV 11/APL 04 through DRC-03 instead of using payment facility 'Payment towards demand' available on GST portal. This led to a situation where demand has been paid by the taxpayer, however the demand is not closed in the electronic liability register. To address this issue, the government has notified a new form named GST DRC-03A which was notified vide Notification No. 12/2024 dated. 10th July 2024.
2. Accordingly, GSTN has developed the new Form GST DRC-03A on GST portal which is available now to adjust the paid amount through DRC-03 against the corresponding demand order. Therefore, it is advised to the taxpayers to use the DRC-03A form to link the payment made vide DRC-03 with the demand order. Only DRC-03 forms where the cause of payment is either 'Voluntary' or 'Others' can be used in the Form GST DRC-03A.
3. Taxpayers will be required to enter the ARN of the DRC-03 along with the relevant demand order number on the portal. Upon entering the ARN and selecting the demand order number of any outstanding demand, the system will auto-populate relevant information of the DRC-03 form as well as from the specified demand order against which the payment is to be adjusted.
4. Once the adjustment is made, corresponding entries will automatically be posted in the taxpayer's liability ledger to reflect the updated status of demands.
5. For detailed process, please click on Detailed Advisory.
6. Taxpayer may refer to the FAQs on the same topic.
7. In case taxpayers face any technical issue, a ticket shall be raised under category 'DRC-03A-Filing' on Grievance Redressal Portal: <https://selfservice.gstsystem.in>

Thanking You,

Team GSTN

PROCESS OF FILING DRC-03A

- a. **Login to the portal → Click on Services → User Services → My Applications → FORM GST DRC-03A**
- b. Enter FORM GST DRC-03 number and click on the Search button. The following details related to DRC-03 will be visible:
 - Date of Filing
 - Cause of Payment
 - Period From & To
 - FORM GST DRC-03 balance as on date

The screenshot shows a web interface for searching and viewing details of a FORM GST DRC-03. At the top, there are input fields for 'FORM GST DRC-03 Reference Number' (containing 'AD300924000060Z'), 'Date of Filing' (containing '24/09/2024'), 'Cause of Payment' (containing 'Voluntary'), 'Period From' (containing 'APR 2019'), and 'Period To' (containing 'JUN 2020'). A 'SEARCH' button is located next to the reference number field. Below this, the section 'FORM GST DRC-03 Balance as on date:' contains a table with columns: Act, Tax, Interest, Penalty, Fee, and Oth. The table has four rows of data. Below the table, there are input fields for 'Demand Order Number' (a dropdown menu with 'Select' as the current value), 'Demand Order Date', 'Order Type', 'Period From', and 'Period To'.

Act	Tax	Interest	Penalty	Fee	Oth
IGST	100	100	100	0	
CGST	100	100	100	100	
SGST/UTGST	100	100	100	100	
CESS	0	0	0	0	

- c. Select “ **Demand Order No.**” from the drop-down box. It will display all the outstanding demands against which payment has not been done. Select the relevant **Demand Order no.** from the drop-down box. On selection, following details will be displayed:
 - Demand Order Date
 - Order Type
 - Period From & To
 - Demand Outstanding as on date

Demand Order Number *
Demand Order Date
Order Type

Period From
Period To

Demand Outstanding as on date:

Act	Tax	Interest	Penalty	Fee	Oth
IGST	25	25	-25	0	
CGST	25	-25	25	25	
SGST/UTGST	25	25	-25	25	
CESS	25	25	25	0	

ADJUSTMENT OF DEMAND *

- d. Taxpayer to click on the tab “*Adjustment of Demand*”. A new page will be opened and following tables will be displayed on the page. The taxpayer has to enter or edit the details shown in the tables below.

Table A : Outstanding Demand

Adjustment of Demand against Form GST DRC-03

A. Outstanding Demand					
Description	IGST	CGST	SGST/UTGST	CESS	Tota
Tax	25	25	25	25	
Interest	25	-25	25	25	
Penalty	-25	25	-25	25	
Fees	0	25	25	0	
Others	25	25	25	25	
Total	50	75	75	100	

Table B1 (DRC 03 - Amount paid through Cash: Balance Available)

*Adjustment is allowed across any major heads for a given minor head. Adjustment across different minor heads is not allowed.

B(1) DRC 03 - Amount paid through Cash: Balance Available					
Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	₹50	₹50	₹50	₹0	
Interest	₹100	₹100	₹100	₹0	
Penalty	₹100	₹100	₹100	₹0	
Fees	₹0	₹100	₹100	₹0	
Others	₹100	₹100	₹100	₹0	
Total	₹350	₹450	₹450	₹0	

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

*B(2) DRC 03 - Amount to be adjusted : Cash					
Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	₹0	₹25	₹25	₹0	
Interest	₹0	₹0	₹25	₹0	
Penalty	₹0	₹25	₹0	₹0	
Fees	₹0	₹25	₹25	₹0	
Others	₹0	₹25	₹25	₹0	
Total	₹0	₹100	₹100	₹0	

Table B3 (DRC-03: Balance post adjustment- Cash)

*Adjustment is allowed across any major heads for a given minor head. Adjustment across different minor heads is not allowed.

DRC 03 - Balance post adjustment : Cash					
Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	₹75	₹0	₹0	₹0	₹75
Interest	₹0	₹275	₹0	₹0	₹275
Penalty	₹0	₹100	₹75	₹100	₹275
Fees	₹0	₹50	₹50	₹50	₹150
Others	₹0	₹0	₹100	₹150	₹250
Total	₹75	₹425	₹225	₹300	₹1,025

**Table C(1) (DRC 03 - Amount paid through Credit : Balance Available)
& Table C(2) DRC 03 - Amount to be Adjusted : Credit**

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	₹50	IGST	₹0	₹0	
CGST	₹50	CGST	₹0	₹0	
SGST/UTGST	₹50	SGST/ UTGST	₹0	₹0	
CESS	₹0	CESS	₹0	₹0	
TOTAL	₹150	TOTAL	₹0	₹0	

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

				C(3) DRC 03 - Balance post Adjustment : Credit	
GST	SGST/UTGST	CESS	TOTAL	Description	Balance
₹0	₹0	₹0	₹0	IGST	₹50
₹0	₹0	₹0	₹0	CGST	₹50
₹0	₹0	₹0	₹0	SGST/UTGST	₹50
₹0	₹0	₹0	₹0	CESS	₹0
₹0	₹0	₹0	₹0	TOTAL	₹150

Table D. Outstanding Demand post Adjustment

D. Outstanding Demand Post Adjustment					
Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	0	0	0	25	
Interest	25	-25	0	25	
Penalty	-25	0	-25	25	
Fees	0	0	0	0	
Others	25	0	0	25	
Total	25	-25	-25	100	

- e. The details mentioned in Table A, B, C & D are to be verified by the taxpayer. After verification, click on the **Validate button**.
- f. Taxpayer can also upload any supporting document (if required). Subsequent to that, the taxpayer has to sign the **Undertaking & Verification** as shown below.

Undertaking*

I hereby undertake that the payment made vide the FORM GST DRC-03 with unique ARN number AD300924000602 has actually been intended to be paid against the demand id ZD3009240002325 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*
dsf

Designation / Status
CA

Date
25/09/2024

BACK PREVIEW SAVE AS DRAFT PROCEED TO FILE

- g. The taxpayer can then **Preview** or **Save Draft** or **Proceed to file**. After clicking on **Proceed to File** button, the following page will be displayed and taxpayer can submit the form using DSC/EVC.

Dashboard Services User Services Submit Application English

GSTIN/Temporary ID/UIN	Date	Legal Name	Trade Name
30KARNB1221E3ZD	25/09/2024	AF COMPUTERS	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

- h. On successful submission, **Acknowledgment** will be issued.

Acknowledgment on submission of FORM GST DRC-03A

Your form has been signed successfully through EVC

Your ARN has been generated with ARN AD300924000092S dated 25/09/2024

DRC-03 Reference Number	AD300924000060Z
Order Reference Number	ZD3009240002325
GSTIN/Temporary ID/UIN	30KARNB1221E32D
Date of filing	25/09/2024
Time of filing	16:39
Place of filing	dsf
Name of the Taxpayer	AF COMPUTERS
Address	252, Gold Hill Supreme, Shantipura Cross Roads, Electronic City Phase 2, , Goa, 403123
Filed By	ANGAD ARORA

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

DOWNLOAD

- i. As per the details submitted in the DRC-03A form, corresponding entries will be posted into ledger. **Also, a single DRC-03 can be used to adjust payments against multiple demand orders, and vice-versa.**
- j. In case of any technical issue, the taxpayer can raised a ticket on **Grievance Redressal Portal** : <https://selfservice.gstsystem.in>

DRC-03A (Frequently Asked Questions)

Q- What is Form GST DRC-03A?

A- Form GST DRC 03A has been introduced in the GST portal to adjust payments made through Form GST DRC 03 against any outstanding demand in electronic liability register.

Q- Who can file DRC-03A?

A- Taxpayers against whom demand is raised in Form GST DRC 07/DRC 08/MOV 9/MOV 11/APL 04 and for which the payment has been done through Form GST DRC-03 under 'Voluntary' or 'Others' categories can file Form GST DRC-03A.

Q- Which demand orders can be adjusted through Form GST DRC-03A filing?

A- Any outstanding demand order (DRC-07/DRC 08/MOV 09/MOV 11/APL 04) which has not yet been completely paid can be adjusted through Form DRC-03 A filing.

Q- What details do taxpayers need to enter while filing Form GST DRC-03A?

A- Taxpayers need to enter the ARN of Form GST DRC-03 and the demand order number is to be selected using a drop-down. The details of the demand order and the payment done through FORM GST DRC-03 will be displayed.

Q- Can a taxpayer adjust the amount paid in Form GST DRC 03 partially against a demand using Form GST DRC 03A?

A- Yes, a taxpayer can adjust amount paid in Form GST DRC-03 partially against a single demand order or multiple demand orders. The taxpayer has to fill the tables available in Form GST DRC 03A accordingly.

Q- Can a taxpayer use multiple Form GST DRC-03s to adjust a single demand and vice-versa?

A- Yes, a taxpayer can adjust multiple Form GST DRC-03s against a single demand order & a single Form GST DRC-03 can also be used for adjustment against multiple demand orders.

Note – The taxpayer has to file separate DRC-03A for each DRC-03 if multiple DRC-03 are to be adjusted against a single demand order.

Q- What is DRC 03 Register and its purpose?

A- DRC 03 Register is available in GST portal to help the taxpayer in ascertaining the accurate remaining balance of DRC-03 after adjustments made against a demand through DRC-03A. The path to access the DRC-03 register in GST system is **User Service → DRC-03 Register**

Note: DRC 03 register is presently available for DRC 03s which are used in DRC 03A form