

**FORM GST DRC – 13***[See rule 145(1)]***Notice to a third person under section 79(1) (c)**

To

The \_\_\_\_\_

Particulars of defaulter -

GSTIN –

Name -

Demand order No.:

Date:

Reference No. of recovery:

Date:

Period:

Whereas a sum of Rs. << ---->> on account of tax, cess, interest and penalty is payable under the provisions of the <<SGST / UTGST/CGST/ IGST>> Act by <<Name of Taxable person>> holding <<GSTIN>> who has failed to make payment of such amount; and/or

It is observed that a sum of rupees ----- is due or may become due to the said taxable person from you; **or**

It is observed that you hold or are likely to hold a sum of rupees ----- for or on account of the said person.

You are hereby directed to pay a sum of rupees ----- to the Government forthwith or upon the money becoming due or being held in compliance of the provisions contained in clause (c)(i) of sub-section (1) of section 79 of the Act.

Please note that any payment made by you in compliance of this notice will be deemed under section 79 of the Act to have been made under the authority of the said taxable person and the certificate from the government in **FORM GST DRC - 14** will constitute a good and sufficient discharge of your liability to such person to the extent of the amount specified in the certificate.

Also, please note that if you discharge any liability to the said taxable person after receipt of this notice, you will be personally liable to the State/Central Government under section 79 of the Act to the extent of the liability discharged, or to the extent of the liability of the taxable person for tax, cess, interest and penalty, whichever is less.

Please note that, in case you fail to make payment in pursuance of this notice, you shall be deemed to be a defaulter in respect of the amount specified in the notice and consequences of the Act or the rules made thereunder shall follow.

Signature

Name

Designation

Place:

Date:

**FORM GST DRC – 14***[See rule 145(2)]***Certificate of Payment to a Third Person**

In response to the notice issued to you in **FORM GST DRC-13** bearing reference No. \_\_\_\_\_ dated \_\_\_\_\_, you have discharged your liability by making a payment of Rs. \_\_\_\_\_ for the defaulter named below:

GSTIN –

Name -

Demand order No.:

Date:

Reference No. of recovery:

Date:

Period:

This certificate will constitute a good and sufficient discharge of your liability to above mentioned defaulter to the extent of the amount specified in the certificate.

Signature

Name

Designation

Place:

Date:

**FORM GST DRC-15***[See rule 146]***APPLICATION BEFORE THE CIVIL COURT REQUESTING EXECUTION FOR A DECREE**

To

The Magistrate /Judge of the Court of .....

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Demand order No.:

Date:

Period

Sir/Ma'am,

This is to inform you that as per the decree obtained in your Court on the day of ..... 20..... by .....(name of defaulter) in Suit No. .... of 20..., a sum of rupees ----- is payable to the said person. However, the said person is liable to pay a sum of rupees ----- under the provisions of the << SGST/UTGST/ CGST/ IGST/ CESS>> Act vide order number ----- dated -----.

You are requested to execute the decree and credit the net proceeds for settlement of the outstanding recoverable amount as mentioned above.

Place:

Date:

Proper Officer/ Specified Officer