

Intimation of taxascertained as being payable under section73(5)/74(5)

¹[74A (8)/

74A (9)] [See Rule 142 (1A), (2A)]

Part A

No.: Date:

Case ID No.To
GSTIN.....
Name..... Address.....

Case Proceeding Reference No..... - Intimation of liability under section 73(5)/section 74(5)¹[74A (8)/ 74A(9)]

Please refer to the above proceedings. In this regard, the amount of tax/interest/penalty payable by you under section 73(5) / 74(5)¹[74A (8)/ 74A(9)] with reference to the said case as ascertained by the undersigned in terms of the available information, as is given below:

Act	Period	Tax	Interest	Penalty	Total
CGST Act					
SGST/UTGST Act					
IGST Act					
Cess					
Total					

The grounds and quantification are attached / given below:



You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest in full by, failing which Show Cause Notice will be issued under section 73(1).

OR

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest and penalty under section 74(5) by , failing which Show Cause Notice will be issued under section 74(1).

In case you wish to file any submissions against the above ascertainment, the same may be furnished by.....in Part B of this Form.

²OR

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest in full by, failing which Show Cause Notice will be issued under sub-section (1) of section 74A read with clause (i) of sub-section (5) of the said section.

OR

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest and penalty in full by, failing which Show Cause Notice will be issued under sub-section (1) of Section 74A read with clause (ii) of sub-section (5) of the said section.]

Signature..... Name.....
Designation.....

Text Box: Upload Attachment

Jurisdiction_____Address _____

Part B

Reply to the communication for payment beforeissue of Show Cause Notice [See Rule 142 (2A)]

Reference No. of Intimation: Date:

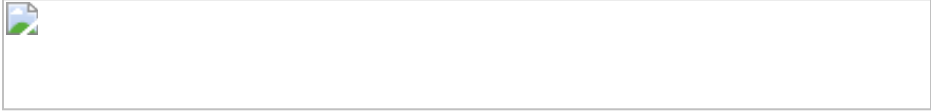
Please refer to Intimation ID..... in respect of Case ID..... vide which the liability of tax payable as ascertained under section 73(5) / 74(5) ²[74A (8)/ 74A (9)] was intimated.

In this regard,

this is to inform that the said liability is discharged partially/ fully to the extent of Rs..... through

.....and the submissions regarding remaining liability are attached / given below: **OR**

B. the said liability is not acceptable and the submissions in this regard are attached / given below:



Signature of Authorised SignatoryName.....

Designation / Status

Upload Attachment

[See Rule 142(2A)]

Part C

Reference No. of Intimation: Date:

To GSTIN.....
Name..... Address.....

Acceptance of submission and/or payment made in reply to intimation made in Part-A of FORM GST DRC01A

This has reference to the communication issued in Part-A of FORM GST DRC-01A vide reference no. ----- dated ---
-----, the payment made through FORM GST DRC-03 vide reference no. ----- dated----- --.The said payment made by you has been found satisfactory and hence accepted.

OR

This has reference to the reply furnished vide reference no. ----- dated----- in response to the communication issued in Part-A of Form GST DRC-01A vide reference no. ----- dated----- --, along with the payment made through FORM GST DRC-03 vide reference no. ----- dated----- --. The said submission and the payment made by you has been found satisfactory and hence accepted.

OR

This has reference to the reply furnished vide reference no. ----- dated----- in response to the communication issued in Part-A of Form GST DRC-01A vide reference no. ----- dated----- --. The said reply has been found satisfactory and hence accepted.

Signature..... Name.....
Designation.....
Jurisdiction
Address

Text Box: Upload Attachment I;

1. Substituted vide Notification No. 20/2024-CT dated 08.10.2024 w.e.f.01.11.2024.
2. Inserted vide Notification No. 20/2024-CT dated 08.10.2024 w.e.f.01.11.2024.