

CHAPTER - XVIII
DEMANDS AND RECOVERY

¹[Rule 142 : Notice and order for demand of amounts payable under the Act

¹ Rule 142 substituted by Noti. No. 16/2019–Central Tax, dt. 29-03-2019 w.e.f. 01-04-2019. Earlier to substitution it read as under:

“Rule 142 : Notice and order for demand of amounts payable under the Act

- (1)** The proper officer shall serve, along with the
 - (a) notice under sub-section (1) of section 73 or sub-section (1) of section 74 or sub-section (2) of section 76, a summary thereof electronically in **FORM GST DRC-01**,
 - (b) statement under sub-section (3) of section 73 or sub-section (3) of section 74, a summary thereof electronically in **FORM GST DRC-02**,specifying therein the details of the amount payable.
- (2)** Where, before the service of notice or statement, the person chargeable with tax makes payment of the tax and interest in accordance with the provisions of sub-section (5) of section 73 or, as the case may be, tax, interest and penalty in accordance with the provisions of sub-section (5) of section 74, he shall inform the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an acknowledgement, accepting the payment made by the said person in **FORM GST DRC-04**.
- (3)** Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or, as the case may be, tax, interest and penalty under sub-section (8) of section 74 within thirty days of the service of a notice under sub-rule (1), he shall intimate the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an order in **FORM GST DRC-05** concluding the proceedings in respect of the said notice.
- (4)** The representation referred to in sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 shall be in **FORM GST DRC-06**.
- (5)** A summary of the order issued under sub-section (9) of section 73 or sub-section (9) of section 74 ^A[or sub-section (12) of section 75] or sub-section (3) of section 76 ^B[or section 125] ^C[or section 129 or section 130] shall be uploaded electronically in **FORM GST DRC-07**, specifying therein the amount of tax, interest and penalty payable by the person chargeable with tax.

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- (a) notice issued under section 52 or section 73 or section 74 ²[or section 74A] or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130, a summary thereof electronically in **FORM GST DRC-01**,
- (b) statement under sub-section (3) of section 73 or sub-section (3) of section 74 ³[or sub-section (3) of section 74A], a summary thereof electronically in **FORM GST DRC-02**, specifying therein the details of the amount payable.

⁴[(1A) The ⁵[proper officer may], before service of notice to the person chargeable with tax, interest and penalty, under sub-section (1) of Section 73 or sub-section (1) of Section 74 ⁶[or sub-section (1) of section 74A], as the case may be, ⁷[communicate] the details of any tax, interest and penalty as ascertained by the said officer, in Part A of **FORM GST DRC-01A**.]

- (2) Where, before the service of notice or statement, the person chargeable with tax makes payment of the tax and interest in accordance with the provisions of sub-section (5) of section 73 ⁸[or clause (i) of sub-section (8) of section 74A, as the case may be, or tax, interest and penalty in accordance with the provisions of subsection (5) of section 74 or clause (i) of sub-section (9) of section 74A], or where any person makes payment of tax,

(6) The order referred to in sub-rule (5) shall be treated as the notice for recovery.

(7) Any rectification of the order, in accordance with the provisions of section 161, shall be made by the proper officer in **FORM GST DRC-08**."

A Earlier inserted by Noti. No. 74/2018–Central Tax, dt. 31-12-2018 w.e.f 31-12-2018.

B Earlier inserted by Noti. No. 48/2018–Central Tax, dt. 10-09-2018 w.e.f. 10-09-2018.

C Earlier inserted by Noti. No. 28/2018–Central Tax, dt. 19-06-2018 w.e.f. 19-06-2018.

² Inserted by Noti. No. 20/2024–Central Tax, dt. 08-10-2024 w.e.f. 01-11-2024.

³ Inserted by Noti. No. 20/2024–Central Tax, dt. 08-10-2024 w.e.f. 01-11-2024.

⁴ Sub-rule (1A) inserted by Noti. No. 49/2019–Central Tax, dt. 09-10-2019 w.e.f. 09-10-2019.

⁵ Substituted for "proper officer shall" by Noti. No. 79/2020–Central Tax, dt. 15-10-2020 w.e.f. 15-10-2020.

⁶ Inserted by Noti. No. 20/2024–Central Tax, dt. 08-10-2024 w.e.f. 01-11-2024.

⁷ Substituted for "shall communicate" by Noti. No. 79/2020–Central Tax, dt. 15-10-2020 w.e.f. 15-10-2020.

⁸ Substituted for "or, as the case may be, tax, interest and penalty in accordance with the provisions of sub-section (5) of section 74" by Noti. No. 20/2024–Central Tax, dt. 08-10-2024 w.e.f. 01-11-2024.

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interest, penalty or any other amount due in accordance with the provisions of the Act ⁹[, whether on his own ascertainment or, as communicated by the proper officer under sub-rule (1A),] ¹⁰[he shall inform the proper officer of such payment in **FORM GST DRC-03** and an acknowledgement, in **FORM GST DRC-04** shall be made available to the person through the common portal electronically.]

¹¹[(2A) Where the person referred to in sub-rule (1A) has made partial payment of the amount communicated to him or desires to file any submissions against the proposed liability, he may make such submission in **Part B** of **FORM GST DRC-01A** ¹²[, and thereafter the proper officer may issue an intimation in Part-C of **FORM GST DRC-01A**, accepting the payment or the submissions or both, as the case may be, made by the said person.]

¹³[(2B) Where an amount of tax, interest, penalty or any other amount payable by a person under section 52 or section 73 or section 74 ¹⁴[or section 74A] or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130, has been paid by the said person through an intimation in **FORM GST DRC-03** under sub-rule (2), instead of crediting the said amount in the electronic liability register in **FORM GST PMT-01** against the debit entry created for the said demand, the said person may file an application in **FORM GST DRC-03A** electronically on the common portal, and the amount so paid and intimated through **FORM GST DRC-03** shall be credited in Electronic Liability Register in **FORM GST PMT-01** against the debit entry created for the said demand, as if the said payment was made towards the said demand on the date of such intimation made through **FORM GST DRC-03**:

⁹ Inserted by [Noti. No. 49/2019-Central Tax, dt. 09-10-2019](#) w.e.f. 09-10-2019.

¹⁰ Substituted by [Noti. No. 12/2024-Central Tax, dt. 10-07-2024](#) w.e.f. 10-07-2024. Earlier to substitution it read as under:

“he shall inform the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an acknowledgement, accepting the payment made by the said person in **FORM GST DRC-04**”

¹¹ Sub-rule (2A) inserted by [Noti. No. 49/2019-Central Tax, dt. 09-10-2019](#) w.e.f. 09-10-2019.

¹² Inserted by [Noti. No. 12/2024-Central Tax, dt. 10-07-2024](#) w.e.f. 10-07-2024.

¹³ Sub-rule (2B) inserted by [Noti. No. 12/2024-Central Tax, dt. 10-07-2024](#) w.e.f. 10-07-2024.

¹⁴ Inserted by [Noti. No. 20/2024-Central Tax, dt. 08-10-2024](#) w.e.f. 01-11-2024.

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Provided that where an order in **FORM GST DRC-05** has been issued in terms of sub-rule (3) concluding the proceedings, in respect of the payment of an amount in **FORM GST DRC-03**, an application in **FORM GST DRC-03A** cannot be filed by the said person in respect of the said payment.]

- ¹⁵[(3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or under clause (ii) of sub-section (8) of section 74A, as the case may be, or tax, interest and penalty under sub-section (8) of section 74 or under clause (ii) of sub-section (9) of section 74A, as the case may be, within the period specified therein, or where the person concerned makes payment of the amount referred to in sub-section (1) of section 129 within seven days of the notice issued under sub-section (3) of that Section but before the issuance of order under the said sub-section (3), he shall intimate the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an intimation in **FORM GST DRC-05** concluding the proceedings in respect of the said notice.]
- (4) The representation referred to in sub-section (9) of section 73 or sub-section (9) of section 74 ¹⁶[or sub-section (6) of section 74A] or sub-section (3) of section 76 or the reply to any notice issued under any section whose summary has been uploaded electronically in **FORM GST DRC-01** under sub-rule (1) shall be furnished in **FORM GST DRC-06**.
- (5) A summary of the order issued under section 52 or section 62 or section 63 or section 64 or section 73 or section 74 ¹⁷[or section 74A] or section 75 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 shall be uploaded electronically

¹⁵ Sub-rule (3) substituted by [Noti. No. 20/2024-Central Tax, dt. 08-10-2024](#) w.e.f. 01-11-2024. Earlier to substitution it read as under:

(3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or, as the case may be, tax, interest and penalty under sub-section (8) of section 74 within thirty days of the service of a notice under sub-rule (1), or where the person concerned makes payment of the amount referred to in sub-section (1) of section 129 within ^A[seven days of the notice issued under sub-section (3) of Section 129 but before the issuance of order under the said sub-section (3)], he shall intimate the proper officer of such payment in **FORM GST DRC-03** and the ^B[proper officer shall issue an intimation] in **FORM GST DRC-05** concluding the proceedings in respect of the said notice.

A. Earlier substituted for "fourteen days of detention or seizure of the goods and conveyance" by Noti. No. 40/2021-Central Tax, dt. 29-12-2021 w.e.f. 01-01-2022.

B. Earlier substituted for "proper officer shall issue an order" by Noti. No. 52/2023-Central Tax, dt. 26-10-2023 w.e.f. 26-10-2023.

¹⁶ Inserted by [Noti. No. 20/2024-Central Tax, dt. 08-10-2024](#) w.e.f. 01-11-2024.

¹⁷ Inserted by [Noti. No. 20/2024-Central Tax, dt. 08-10-2024](#) w.e.f. 01-11-2024.

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in **FORM GST DRC-07**, specifying therein the amount of ¹⁸[tax, interest and penalty, as the case may be, payable by the person concerned].

- (6) The order referred to in sub-rule (5) shall be treated as the notice for recovery.
- (7) Where a rectification of the order has been passed in accordance with the provisions of section 161 or where an order uploaded on the system has

¹⁸ Substituted for "tax, interest and penalty payable by the person chargeable with tax" by Noti. No. 40/2021–Central Tax, dt. 29-12-2021 w.e.f. 01-01-2022.

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been withdrawn, a summary of the rectification order or of the withdrawal order shall be uploaded electronically by the proper officer in **FORM GST DRC-08.**]
