

## Advisory for Form GST DRC-03A

Nov 5th, 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 the balance of FORM GST DRC-03A. At the top, there are input fields for 'FORM GST DRC-03 Reference Number\*' (containing 'AD300924000060Z'), 'Date of Filing' (24/09/2024), 'Cause of Payment' (Voluntary), 'Period From' (APR 2019), and 'Period To' (JUN 2020). A 'SEARCH' button is next to the reference number field. Below this, a section titled '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: IGST, CGST, SGST/UTGST, and CESS, each with numerical values in the respective columns. Below the table is a horizontal scrollbar. At the bottom, 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 \***  
ZD3009240002325

**Demand Order Date**  
24/09/2024

**Order Type**  
RECTIFICATION OF ORDER - DRC-08

**Period From**  
SEP 2021

**Period To**  
SEP 2021

**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 | Total |
| 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  |       |

VALIDATE
BACK

- 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.

The screenshot shows a web form titled "Undertaking". It contains two green checkmark boxes with text: "I hereby undertake that the payment made vide the FORM GST DRC-03 with unique ARN number AD300924000060Z has actually been intended to be paid against the demand id 2D3009240002325 and has not been used towards any other demand/ payment made by me." and "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." Below this is a "Verification" section with another green checkmark box: "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." The form includes fields for "Name of Authorized Signatory" (ANGAD ARORA), "Place" (dsf), "Designation / Status" (CA), and "Date" (25/09/2024). At the bottom are four buttons: "BACK", "PREVIEW", "SAVE AS DRAFT", and "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.

The screenshot shows a "Warning" page. At the top, there is a breadcrumb trail: "Dashboard > Services > User Services > Submit Application". Below this is a table with four columns: "GSTIN/Temporary ID/UIN", "Date", "Legal Name", and "Trade Name". The table contains one row with the following values: "30KARNB1221E3ZD", "25/09/2024", "AF COMPUTERS", and "GSTN". Below the table is a large orange exclamation mark icon with the word "Warning" underneath it. The warning text states: "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 65 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record." Below the warning text is a link: "Facing problem using DSC? Click here for help". At the bottom are two buttons: "SUBMIT WITH DSC" and "SUBMIT WITH EVC", followed by an empty text input field.

- 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/UTN  | 30KARNB1221E3ZD                                                                        |
| 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)

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### **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**