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.

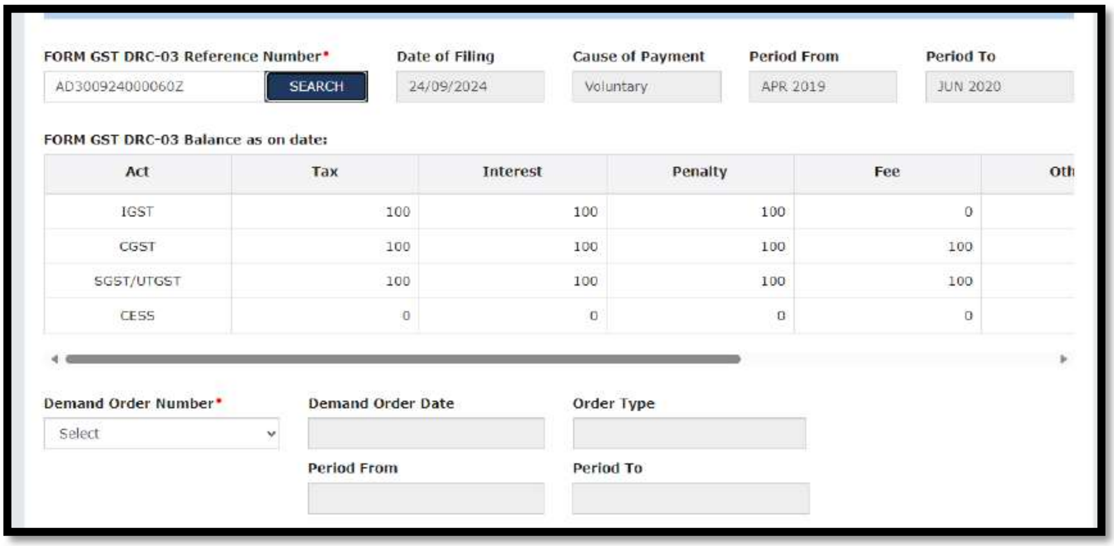
7. In case taxpayers face any technical issue, a ticket shall be raised under category ‘DRC-03A-Filing’ on Grievance Redressal Portal: https://selfservice.gstsystem.in

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



FORM GST DRC-03 Reference Number* AD3009240000602 SEARCH
Date of Filing 24/09/2024
Cause of Payment Voluntary
Period From APR 2019
Period To JUN 2020

FORM GST DRC-03 Balance as on date:

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	

Demand Order Number* Select
Demand Order Date
Order Type
Period From
Period To

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.

<u>Table A : Outstanding Demand</u>

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	Tota
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	Tota
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.

03 - Balance post adjustment : Cash

cription	IGST	CGST	SGST/UTGST	CESS	Total
Tax	₹75	₹0	₹0	₹0	₹75
terest	₹0	₹275	₹0	₹0	₹275
enalty	₹0	₹100	₹75	₹100	₹275
Fees	₹0	₹50	₹50	₹50	₹150
thers	₹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

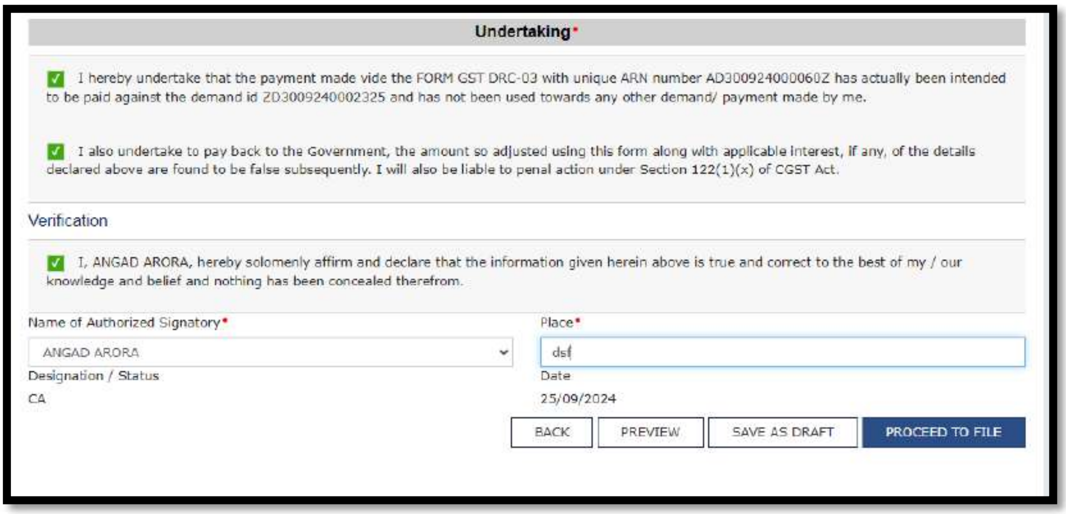
D. Outstanding Demand Post Adjustment

Description	IGST	CGST	SGST/UTGST	CESS	Tota
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	

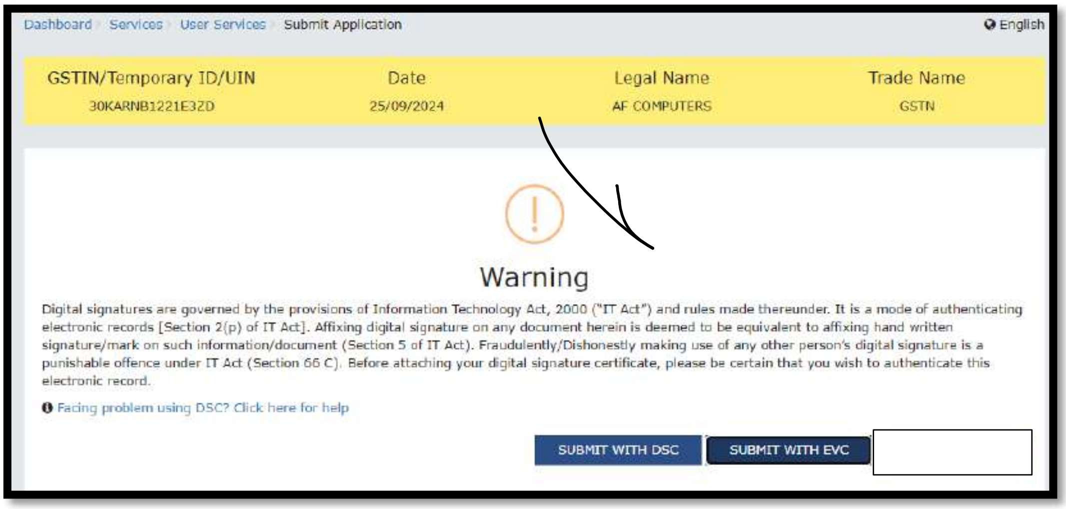
VALIDATE BACK

e. The details mentioned in Table A, B, C & D are to be verified by the taxpayer. After verification, click on the **Validate button**.

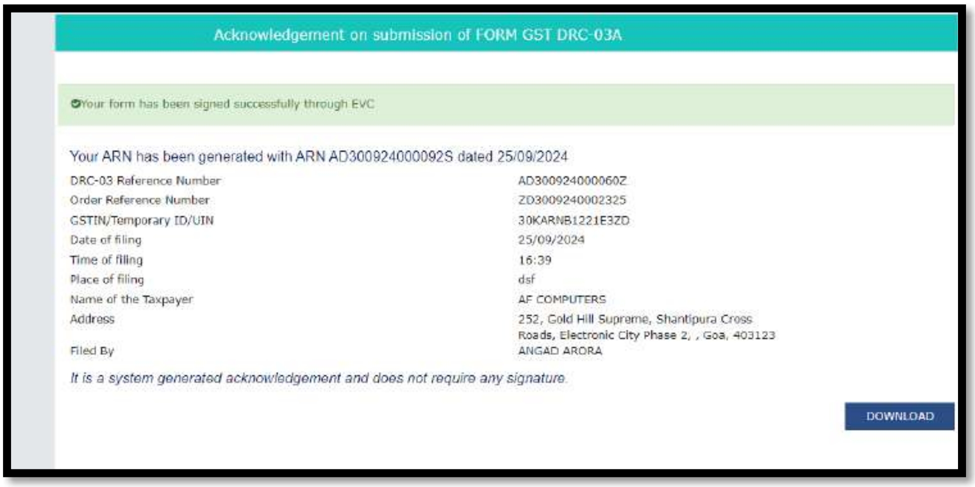
f. Taxpayer can also upload any supporting document (if required). Subsequent to that, the taxpayer has to sign the **Undertaking & Verification** as shown below.



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.



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


Acknowledgement 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	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

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 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