

GST RETURN

OCTOBER, 23



Error, the system is checking on compliance for FORM DRC-01C. Please try to file GSTR-1 after sometime.

WHAT'S NEW IN OCTOBER GSTR-1?

FORM GST DRC-01C

[See rule 88D]

PART-A (System Generated)

1. Intimation of difference in input tax credit available in auto-generated statement containing the details of input tax credit and that availed in return. It is noticed that the input

tax credit availed by you in the return furnished in FORM GSTR-3B exceeds the amount of input tax credit available to you in accordance with the auto-generated statement containing the details of input tax credit made available to you in FORM GSTR-2B for the period<from><to> by an amount of Rs.....The details thereof shall be follows in DRC-01C.

WHAT TO DO NEXT?

2. In accordance with sub-rule (1) of rule 88D, you are hereby requested to either pay an amount equal to the said excess input tax credit, along with interest payable under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01C, and/or furnish the reply in Part-B of FORM GST DRC-01C incorporating reasons in respect of that part of the excess input tax credit that has remained to be paid, within a period of seven days.

3. It may be noted that where any amount of the excess input tax credit remains to be paid after completion of a period of seven days and where no explanation or reason for the same is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be liable to be demanded in accordance with the provisions of section 73 or section 74, as the case may be, of the Act.

4. This is a system generated notice and does not require signature.

5. FORM GST DRC -01 [See rule 142B] Intimation for amount recoverable under section 79.

7. You are hereby directed to make the payment within seven days failing which proceedings shall be initiated against you to recover the outstanding dues as per the provisions of section 79 of the Act.

PART-B

Reply by Taxpayer in respect of the intimation of difference in input tax credit.

A. I have paid the amount equal to the excess input tax credit, as specified in Part A of FORM GST DRC-01C, fully or partially, along with interest payable under section 50, through FORM GST DRC-03, and the details thereof are as below mentioned link.

27. In the said rules, in **FORM GST RFD-01**, in Annexure-1, under Statement-7, for the Table, the following Table shall be substituted, namely:-

“

Sl. No.	Document/Invoice Details			Details of amount paid						Details of refund claimed					
	Type of document	ARN No.	Date	Integrated Tax	Central Tax	State/UT Tax	Cess	Interest	Any other (please specify)	Integrated Tax	Central Tax	State/UT Tax	Cess	Interest	Any other (please specify)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

”;

28. In the said rules, after FORM GST DRC-01B, the following forms shall be inserted, namely: -

“FORM GST DRC-01C

[See rule 88D]

PART-A (System Generated)

Intimation of difference in input tax credit available in auto-generated statement containing the details of input tax credit and that availed in return

Ref No:

Date:

GSTIN:

Legal Name:

1. It is noticed that the input tax credit availed by you in the return furnished in **FORM GSTR-3B** exceeds the amount of input tax credit available to you in accordance with the auto-generated statement containing the details of input tax credit made available to you in **FORM GSTR-2B** for the period <from><to> by an amount of Rs. The details thereof are as follows:

Form Type	Input tax credit available / availed (in Rs.)				
	IGST	CGST	SGST/UTGST	Cess	Total
FORM GSTR-2B					
FORM GSTR-3B					
Excess input tax credit availed					

2. In accordance with sub-rule (1) of rule 88D, you are hereby requested to either pay an amount equal to the said excess input tax credit, along with interest payable under section 50, through **FORM GST DRC-03** and furnish the details thereof in **Part-B** of **FORM GST DRC-01C**, and/or furnish the reply in **Part-B** of **FORM GST DRC-01C** incorporating reasons in respect of that part of the excess input tax credit that has remained to be paid, within a period of seven days.

3. It may be noted that where any amount of the excess input tax credit remains to be paid after completion of a period of seven days and where no explanation or reason for the same is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be liable to be demanded in accordance with the provisions of section 73 or section 74, as the case may be, of the Act.

4. This is a system generated notice and does not require signature.

PART-B

Reply by Taxpayer in respect of the intimation of difference in input tax credit

Reference No. of Intimation:

Date:

A. I have paid the amount equal to the excess input tax credit, as specified in **Part A** of **FORM GST DRC-01C**, fully or partially, along with interest payable under section 50, through **FORM GST DRC-03**, and the details thereof are as below:

ARN of FORM GST DRC-03	Paid Under Head	Tax Period	IGST	CGST	SGST/UTGST	CESS	Interest
1	2	3	4	5	6	7	8

B. The reasons in respect of that part of the excess input tax credit that has remained to be paid are as under:

S. No	Brief Reasons for Difference	Details (Mandatory)
1	Input tax credit not availed in earlier tax period(s) due to non-receipt of inward supplies of goods or services in the said tax period (including in case of receipt of goods in instalments).	
2	Input tax credit not availed in earlier tax period(s) inadvertently or due to mistake or omission	
3	ITC availed in respect of import of goods, which is not reflected in FORM GSTR-2B	
4	ITC availed in respect of inward supplies from SEZ, which are not reflected in FORM GSTR-2B	
5	Excess reversal of ITC in previous tax periods which is being reclaimed in the current tax period	
6	Recredit of ITC on payment made to supplier, in respect of ITC reversed as per rule 37 in earlier tax period.	
7	Recredit of ITC on filing of return by the supplier, in respect of ITC reversed as per rule 37A in earlier tax period.	
8	FORM GSTR-3B filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.)	
9	Any other reasons (Please specify)	

Verification

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name:

Designation/Status:

Place:

Date:

FORM GST DRC-01D

[See rule 142B]

Intimation for amount recoverable under section 79

Reference No. -

Date-

1. Details of intimation:

(a) Financial year:

(b) Tax period: From --- To -----

2. Section(s) of the Act or rule (s) under which intimation is issued: < Drop down or check box for section 75 (12) r/w 79 may be provided>

3. Details of tax, interest or any amount payable:

(Amount in Rs.)

[illegible]

You are hereby directed to make the payment within seven days failing which proceedings shall be initiated against you to recover the outstanding dues as per the provisions of section 79 of the Act.

Signature:
Name:
Designation:
Jurisdiction:
Address:

To,
GSTIN/ID
Name
Address

Note -

1. Only applicable fields may be filled up.”

[F. No. CBIC-20006/20/2023-GST]

ALOK KUMAR, Director

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* notification No. 3/2017-Central Tax, dated the 19th June, 2017, published *vide* number G.S.R. 610(E), dated the 19th June, 2017 and were last amended *vide* notification No. 04/2023 - Central Tax, dated the 31st March, 2023 *vide* number G.S.R. 247(E), dated the 31st March, 2023.