

21/7/17

(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)  
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
FINANCE (REVENUE-1) DEPARTMENT  
DELHI SACHIVALAYA, I.P. ESTATE: NEW DELHI-110 002

No.F3(18)/Fin(Rev-1)/2017-18/DS-VI/ 448

Dated: 19/7/2017

NOTIFICATION No.15/2017

No.F3(18)/Fin(Rev-1)/2017-18/- In exercise of the powers conferred by section 164 of the Delhi Goods and Services Tax Act, 2017 (Delhi Act 03 of 2017), the Lt. Governor of the National Capital Territory of Delhi hereby makes the following rules further to amend the Delhi Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Delhi Goods and Services Tax (Third Amendment) Rules, 2017.
- (2) They shall be deemed to have come into force with effect from the 1<sup>st</sup> day of July, 2017.

2. In the Delhi Goods and Services Tax Rules, 2017 (hereinafter referred to as the principal Rules), in rule 44,-

1492/NTTVA/GST  
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(a) in sub-rule (2), for the words "integrated tax and central tax", the words "central tax, State tax, Union territory tax and integrated tax" shall be substituted; and

(b) in sub-rule (6), for the words and letters "IGST and CGST", the words "central tax, State tax, Union territory tax and integrated tax" shall be substituted.

Add. 4 (54)  
24/7

3. In the principal Rules, in rule 96,

- (a) in sub-rule(1), in clause (b), and
- (b) in sub-rule (3),

SC(GST)

after the words, figures and letters "FORM GSTR 3", the words and figures "or FORM GSTR-3B, as the case may be;" shall be inserted.

4. In the principal Rules, after rule 96, the following rule shall be inserted, namely:-

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" 96A. Refund of integrated tax paid on export of goods or services under bond or Letter of Undertaking.- (1) Any registered person availing the option to supply goods or services for export without payment of integrated tax shall furnish, prior to export, a bond or a Letter of Undertaking in FORM GST RFD-11 to the jurisdictional Commissioner, binding himself to pay the tax due along with the interest specified under sub-section (1) of section 50 within a period of—

- (a) fifteen days after the expiry of three months from the date of issue of the invoice for export, if the goods are not exported out of India; or
- (b) fifteen days after the expiry of one year, or such further period as may be allowed by the Commissioner, from the date of issue of the invoice for export, if the payment of such services is not received by the exporter in convertible foreign exchange.

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SC(GST)

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ANATOCARIT Ch. Lachhman

*Explanation.-* For the purposes of the rules under the provisions of this Chapter, the “applicable tax” shall include central tax and State tax or central tax and the Union territory tax, as the case may be and the cess, if any, payable under the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017).

(2) In case the person to whom the goods were released provisionally fails to produce the goods at the appointed date and place indicated by the proper officer, the security shall be encashed and adjusted against the tax, interest and penalty and fine, if any, payable in respect of such goods.

**141. Procedure in respect of seized goods.-** (1) Where the goods or things seized are of perishable or hazardous nature, and if the taxable person pays an amount equivalent to the market price of such goods or things or the amount of tax, interest and penalty that is or may become payable by the taxable person, whichever is lower, such goods or, as the case may be, things shall be released forthwith, by an order in **FORM GST INS-05**, on proof of payment.

(2) Where the taxable person fails to pay the amount referred to in sub-rule (1) in respect of the said goods or things, the Commissioner may dispose of such goods or things and the amount realized thereby shall be adjusted against the tax, interest, penalty, or any other amount payable in respect of such goods or things.

#### CHAPTER - XVIII DEMANDS AND RECOVERY

**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 or sub-section (3) of section 76 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.

(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**.

**143. Recovery by deduction from any money owed.-** Where any amount payable by a person (hereafter referred to in this rule as “the defaulter”) to the Government under any of the provisions of the Act or the rules made thereunder is not paid, the proper officer may require, in **FORM GST DRC-09**, a specified officer to

(2) The proper officer shall send a copy of the order of attachment or distraint to the concerned Revenue Authority or Transport Authority or any such Authority to place encumbrance on the said movable or immovable property, which shall be removed only on the written instructions from the proper officer to that effect.

(3) Where the property subject to the attachment or distraint under sub-rule (1) is-

(a) an immovable property, the order of attachment or distraint shall be affixed on the said property and shall remain affixed till the confirmation of sale;

(b) a movable property, the proper officer shall seize the said property in accordance with the provisions of chapter XIV of the Act and the custody of the said property shall either be taken by the proper officer himself or an officer authorised by him.

(4) The property attached or distrained shall be sold through auction, including e-auction, for which a notice shall be issued in **FORM GST DRC- 17** clearly indicating the property to be sold and the purpose of sale.

(5) Notwithstanding anything contained in the provision of this Chapter, where the property to be sold is a negotiable instrument or a share in a corporation, the proper officer may, instead of selling it by public auction, sell such instrument or a share through a broker and the said broker shall deposit to the Government so much of the proceeds of such sale, reduced by his commission, as may be required for the discharge of the amount under recovery and pay the amount remaining, if any, to the owner of such instrument or a share.

(6) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders or, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.

(7) The last day for the submission of the bid or the date of the auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (4):

Provided that where the goods are of perishable or hazardous nature or where the expenses of keeping them in custody are likely to exceed their value, the proper officer may sell them forthwith.

(8) Where any claim is preferred or any objection is raised with regard to the attachment or distraint of any property on the ground that such property is not liable to such attachment or distraint, the proper officer shall investigate the claim or objection and may postpone the sale for such time as he may deem fit.

(9) The person making the claim or objection must adduce evidence to show that on the date of the order issued under sub-rule (1) he had some interest in, or was in possession of, the property in question under attachment or distraint.

(10) Where, upon investigation, the proper officer is satisfied that, for the reason stated in the claim or objection, such property was not, on the said date, in the possession of the defaulter or of any other person on his behalf or that, being in the possession of the defaulter on the said date, it was in his possession, not on his own account or as his own property, but on account of or in trust for any other person, or partly on his own account and partly on account of some other person, the proper officer shall make an order releasing the property, wholly or to such extent as he thinks fit, from attachment or distraint.

(11) Where the proper officer is satisfied that the property was, on the said date, in the possession of the defaulter as his own property and not on account of any other person, or was in the possession of some other person in trust for him, or in the occupancy of a tenant or other person paying rent to him, the proper officer shall reject the claim and proceed with the process of sale through auction.

(12) The proper officer shall issue a notice to the successful bidder in **FORM GST DRC-11** requiring him to make the payment within a period of fifteen days from the date of such notice and after the said payment is made, he shall issue a certificate in **FORM GST DRC-12** specifying the details of the property, date of transfer, the details of the bidder and the amount paid and upon issuance of such certificate, the rights, title and interest in the property shall be deemed to be transferred to such bidder:

**152. Attachment of property in custody of courts or Public Officer.-** Where the property to be attached is in the custody of any court or Public Officer, the proper officer shall send the order of attachment to such court or officer, requesting that such property, and any interest or dividend becoming payable thereon, may be held till the recovery of the amount payable.

**153. Attachment of interest in partnership.-** (1) Where the property to be attached consists of an interest of the defaulter, being a partner, in the partnership property, the proper officer may make an order charging the share of such partner in the partnership property and profits with payment of the amount due under the certificate, and may, by the same or subsequent order, appoint a receiver of the share of such partner in the profits, whether already declared or accruing, and of any other money which may become due to him in respect of the partnership, and direct accounts and enquiries and make an order for the sale of such interest or such other order as the circumstances of the case may require.

(2) The other partners shall be at liberty at any time to redeem the interest charged or, in the case of a sale being directed, to purchase the same.

**154. Disposal of proceeds of sale of goods and movable or immovable property.-** The amounts so realised from the sale of goods, movable or immovable property, for the recovery of dues from a defaulter shall,-

- (a) first, be appropriated against the administrative cost of the recovery process;
- (b) next, be appropriated against the amount to be recovered;
- (c) next, be appropriated against any other amount due from the defaulter under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or the Central Goods and Services Tax Act, 2017 and the rules made thereunder; and
- (d) any balance, be paid to the defaulter.

**155. Recovery through land revenue authority.-** Where an amount is to be recovered in accordance with the provisions of clause (e) of sub-section (1) of section 79, the proper officer shall send a certificate to the Collector or Deputy Commissioner of the district or any other officer authorised in this behalf in **FORM GST DRC- 18** to recover from the person concerned, the amount specified in the certificate as if it were an arrear of land revenue.

**156. Recovery through court.-** Where an amount is to be recovered as if it were a fine imposed under the Code of Criminal Procedure, 1973, the proper officer shall make an application before the appropriate Magistrate in accordance with the provisions of clause (f) of sub-section (1) of section 79 in **FORM GST DRC- 19** to recover from the person concerned, the amount specified thereunder as if it were a fine imposed by him.

**157. Recovery from surety.-** Where any person has become surety for the amount due by the defaulter, he may be proceeded against under this Chapter as if he were the defaulter.

**158. Payment of tax and other amounts in instalments.-** (1) On an application filed electronically by a taxable person, in **FORM GST DRC- 20**, seeking extension of time for the payment of taxes or any amount due under the Act or for allowing payment of such taxes or amount in instalments in accordance with the provisions of section 80, the Commissioner shall call for a report from the jurisdictional officer about the financial ability of the taxable person to pay the said amount.

(2) Upon consideration of the request of the taxable person and the report of the jurisdictional officer, the Commissioner may issue an order in **FORM GST DRC- 21** allowing the taxable person further time to make payment and/or to pay the amount in such monthly instalments, not exceeding twenty-four, as he may deem fit.

(3) The facility referred to in sub-rule (2) shall not be allowed where-

(4) The application shall not be decided under sub-rule (3) without affording an opportunity of being heard to the applicant and recording the grounds of such rejection.

(5) The application shall not be allowed unless the tax, interest and penalty liable to be paid have been paid in the case for which the application has been made.

(6) The applicant shall, within a period of thirty days from the date of the receipt of the order under sub-rule (3), pay the compounding amount as ordered by the Commissioner and shall furnish the proof of such payment to him.

(7) In case the applicant fails to pay the compounding amount within the time specified in sub-rule (6), the order made under sub-rule (3) shall be vitiated and be void.

(8) Immunity granted to a person under sub-rule (3) may, at any time, be withdrawn by the Commissioner, if he is satisfied that such person had, in the course of the compounding proceedings, concealed any material particulars or had given false evidence. Thereupon such person may be tried for the offence with respect to which immunity was granted or for any other offence that appears to have been committed by him in connection with the compounding proceedings and the provisions the Act shall apply as if no such immunity had been granted.”;

7. In the principal Rules, for the forms **FORM GST-RFD-01, FORM GST-RFD-02, FORM GST-RFD-04, FORM GST-RFD-05, FORM GST-RFD-06, FORM GST-RFD-07** and **FORM GST-RFD-10**, the following FORMS shall respectively be substituted, namely:-

“

**FORM-GST-RFD-01**

*[See rule 89(1)]*

**Application for Refund**

Select: Registered / Casual/ Unregistered/Non-resident taxable person

1. GSTIN/Temporary ID:
2. Legal Name:
3. Trade Name, if any:
4. Address:
5. Tax Period:                      From <DD/MM/YY>                      To <DD/MM/YY>
6. Amount of Refund Claimed:

Act	Tax	Interest	Penalty	Fees	Others	Total
Central Tax						
State /UT Tax						
Integrated Tax						
Cess						
Total						

**DECLARATION**

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name –

Designation / Status

**DECLARATION**

I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making nil rated or fully exempt supplies.

Signature

Name –

Designation / Status

**DECLARATION**

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature

Name –

Designation / Status

**Statement -1  
(Annexure 1)**

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of proviso to section 54(3)]

**Part A: Outward Supplies**

**(GSTR- 1: Table 4 and 5)**

GSTIN/ UIN	Invoice details		Rate	Taxable value	Amount			Place of Supply (Name of State)		
	No.	Date			Value	Integrated Tax	Central Tax		State / UT Tax	
1	2	3	4	5	6	7	8	9	10	11

**Part B: Inward Supplies**

**[GSTR 2: Table 3 (Matched Invoices)]**

GSTIN of supplier	Invoice details		Rate	Taxable value	Amount of Tax			Whether input or input service/ Capital goods (incl plant and machinery)/ Ineligible for ITC	Place of supply (Name of State)	Amount of ITC available					
	No	Date			Value	Integrated tax	Central Tax			State/ UT Tax	Integrated Tax	Central Tax	State/ UT Tax		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

*Note - The data shall be auto-populated from GSTR-1 and GSTR-2.*

**Statement- 3**

Refund Type: Export without payment of Tax-Accumulated ITC  
(GSTR- 1: Table 6A)

GSTIN of recipient	Invoice details														Shipping bill/ Bill of export			Integrated Tax		EGM Details		BRC/ FIRC	
	No.	Date	Value	Goods/ Services (G/S)	HSN/ SAC	UQC	QTY	No.	Date	Port Code	Rate	Taxable value	Amt.	Ref No.	Date	No.	Date						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18						
<b>6A. Exports</b>																							

- Note - 1. Shipping Bill and EGM are mandatory; – in case of goods.*
- 2. BRC/ FIRC details are mandatory– in case of Services*



Statement 5

Recipient of Deemed exports etc.

(GSTR-2: Table 3 and Table 6)

GSTIN of supplier	Invoice details		Rate	Taxable value	Amount of Tax				Whether input or input service/ Capital goods (incl. plant and machinery)/ Ineligible for ITC	Amount of ITC available				Amended Value (ITC Integrated Tax)	Debit Note ITC Integrated Tax / Amended (If any)	Credit Note ITC Integrated Tax / Amended (If any)	Net ITC Integrated Tax = (17/7) + 18 - 19			
	No	Date			Value	Integrated tax	Central Tax	State/ UT Tax		CESS	Integrated Tax	Central Tax	State/ UT Tax					CESS		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	

Statement 7:

Refund Type: Excess payment of tax, if any in case of Last Return filed.

Refund on account excess payment of tax

(In case of taxpayer who filed last return GSTR-3 - table I2)

Sr. No.	Tax period	Reference no. of return	Date of filing return	Tax Payable			
				Integrated Tax	Central Tax	State/ UT Tax	Cess
1	2	3	4	5	6	7	8

**FORM-GST-RFD-02**  
*[See rules 90(1), 90(2) and 95(2)]*

**Acknowledgment**

Your application for refund is hereby acknowledged against <Application Reference Number>

Acknowledgement Number :

Date of Acknowledgement :

GSTIN/ UIN/ Temporary ID, if applicable :

Applicant's Name :

Form No. :

Form Description :

Jurisdiction (*tick appropriate*) :

Centre                      State/                      Union Territory:

Filed by :

Refund Application Details	
Tax Period	
Date and Time of Filing	
Reason for Refund	

Amount of Refund Claimed:

	Tax	Interest	Penalty	Fees	Others	Total
Central Tax						
State /UT tax						
Integrated Tax						
Cess						
<b>Total</b>						

*Note 1: The status of the application can be viewed by entering ARN through <Refund> Track Application Status" on the GST System Portal.*

*Note 2: It is a system generated acknowledgement and does not require any signature.*

**FORM-GST-RFD-05**

[See rule 91(3), 92(4), 92(5) & 94]

**Payment Advice**

Payment Advice No: -

Date: <DD/MM/YYYY>

To <Centre> PAO/ Treasury/ RBI/ Bank

Refund Sanction Order No. ....

Order Date.....<DD/MM/YYYY>.....

GSTIN/ UIN/ Temporary ID <>

Name: <>

Refund Amount (as per Order):

Description	Integrated Tax						Central Tax						State/ UT tax						Cess					
	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total
Net Refund amount sanctioned																								
Interest on delayed Refund																								
Total																								

Note – 'T' stands Tax; 'I' stands for Interest; 'P' stands for Penalty; 'F' stands for Fee and 'O' stands for Others

Details of the Bank	
i.	Bank Account no as per application
ii.	Name of the Bank
iii.	Name and Address of the Bank /branch
iv.	IFSC
v.	MICR

Date:

Place:

Signature (DSC):

Name:

Designation:

Office Address:

To

\_\_\_\_\_ (GSTIN/ UIN/ Temporary ID)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

**FORM-GST-RFD-06**

[See rule 92(1), 92(3), 92(4), 92(5) & 96(7)]

Date: <DD/MM/YYYY>

Order No.:

To \_\_\_\_\_ (GSTIN/ UIN/ Temporary ID)  
 \_\_\_\_\_ (Name)  
 \_\_\_\_\_ (Address)

Show cause notice No. (If applicable)

Acknowledgement No. ....

Dated .....<DD/MM/YYYY>

**Refund Sanction/Rejection Order**

Sir/Madam,

This has reference to your above mentioned application for refund filed under section 54 of the Act\*/ interest on refund\*.

<< reasons, if any, for granting or rejecting refund >>

Upon examination of your application, the amount of refund sanctioned to you, after adjustment of dues (where applicable) is as follows:

\*Strike out whichever is not applicable

Description	Integrated Tax				Central Tax				State/ UT tax				Cess						
	T	I	P	F	O	Total	T	I	P	F	O	Total	T	I	P	F	O	Total	
1. Amount of refund/interest*																			

Date:  
Place:

Signature (DSC):  
Name:  
Designation:  
Office Address:

This has reference to your refund application referred to above and information/ documents furnished in the matter. The amount of refund sanctioned to you has been withheld due to the following reasons:

Refund Order No.:					
Date of issuance of Order:					
Sr. No.	Refund Calculation	Integrated Tax	Central Tax	State/UT Tax	Cess
i.	Amount of Refund Sanctioned				
ii.	Amount of Refund Withheld				
iii.	Amount of Refund Allowed				

Reasons for withholding of the refund:

<<Text>>
----------

I hereby, order that the amount of claimed / admissible refund as shown above is withheld for the above mention reasons. This order is issued as per provisions under sub-section (...) of Section (...) of the Act.

Date:  
Place:

Signature (DSC):  
Name:  
Designation:  
Office Address:

**FORM GST RFD-11**  
[See rule 96A]

**Furnishing of bond or Letter of Undertaking for export of goods or services**

1. GSTIN				
2. Name				
3. Indicate the type of document furnished				
Bond: <input type="checkbox"/> Letter of Undertaking <input type="checkbox"/>				
4. Details of bond furnished				
Sr. No.	Reference no. of the bank guarantee	Date	Amount	Name of bank and branch
1	2	3	4	5

Note – Hard copy of the bank guarantee and bond shall be furnished to the jurisdictional officer.

5. Declaration -

- (i) The above-mentioned bank guarantee is submitted to secure the integrated tax payable on export of goods or services.
- (ii) I undertake to renew the bank guarantee well before its expiry. In case I/We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee.
- (iii) The department will be at liberty to invoke the bank guarantee provided by us to cover the amount of integrated tax payable in respect of export of goods or services.

Signature of Authorized Signatory

Name

Designation / Status -----

Date -----



**Letter of Undertaking for export of goods or services without payment of integrated tax**

*(See rule 96A)*

To

The President of India (hereinafter called the "President"), acting through the proper officer

I/We ..... of..... (address of the registered person) having Goods & Services Tax Identification Number No....., hereinafter called "the undertaker(s) including my/our respective heirs, executors/ administrators, legal representatives/successors and assigns by these presents, hereby jointly and severally undertake on this ..... day of ..... to the President

(a) to export the goods or services supplied without payment of integrated tax within time specified in sub-rule (1) of rule 96A ;

(b) to observe all the provisions of the Goods and Services Tax Act and rules made thereunder, in respect of export of goods or services;

(c) pay the integrated tax, thereon in the event of failure to export the goods or services, along with an amount equal to eighteen percent interest per annum on the amount of tax not paid, from the date of invoice till the date of payment.

I/We declare that this undertaking is given under the orders of the proper officer for the performance of enacts in which the public are interested.

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the undertaker(s)

Signature(s) of undertaker(s).

Date :

Place :

Witnesses

(1) Name and Address

Occupation

(2) Name and Address

Occupation

Date

Place

Accepted by me this.....day of ..... (month)..... (year)  
.....of .....  
(Designation)  
for and on behalf of the President of India ”

OR

- in exercise of the powers conferred upon me under sub-section (2) of section 67 of the Act, I authorize and require you to search the above premises with such assistance as may be necessary, and if any goods or documents and/or other things relevant to the proceedings under the Act are found, to seize and produce the same forthwith before me for further action under the Act and rules made thereunder.

Any attempt on the part of the person to mislead, tamper with the evidence, refusal to answer the questions relevant to inspection / search operations, making of false statement or providing false evidence is punishable with imprisonment and /or fine under the Act read with section 179, 181, 191 and 418 of the Indian Penal Code.

Given under my hand & seal this ..... day of ..... (month) 20.... (year). Valid for ..... day(s).

Seal

Place

Signature, Name and designation of the  
issuing authority

Name, Designation & Signature of the Inspection Officer/s

(i)

(ii)

Sr. No	Description of books / documents / things seized	No. of books / documents / things seized	Remarks
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>

and these goods and or things are being handed over for safe upkeep to:

<<Name and address>>

with a direction that he shall not remove, part with, or otherwise deal with the goods or things except with the previous permission of the undersigned.

Place:

Name and Designation of the Officer

Date:

Signature of the Witnesses

Sr. No.	Name and address	Signature
1.		
2.		

To:

<<Name and address>>

**Signature of the Witnesses**

	Name and address	Signature
1.		
2.		

To:

<<Name and address>>

Date :

Place :

Witnesses

(1) Name and Address

(2) Name and Address

Date

Place

Accepted by me this.....day of .....(month).....(year)  
..... (designation of officer) for and on behalf of the President  
/Governor.

(Signature of the Officer)

**FORM GST DRC - 01**  
[See rule 142(1)]

Reference No:

Date:

To

\_\_\_\_\_ GSTIN/ID  
----- Name  
\_\_\_\_\_ Address

Tax Period -----

F.Y. -----

Act -

Section / sub-section under which SCN is being issued -

SCN Reference No. ----

Date ----

**Summary of Show Cause Notice**

(a) Brief facts of the case

(b) Grounds

(c) Tax and other dues

(Amount in Rs.)

Sr. No.	Tax Period	Act	Place of supply (name of State)	Tax / Cess	Others	Total
1	2	3	4	5	6	7
Total						

**FORM GST DRC- 03**

[See rule 142(2) & 142 (3)]

**Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement**

1.	GSTIN										
2.	Name										
3.	Cause of payment										
	<< drop down >> Audit, investigation, voluntary, SCN, others (specify)										
4.	Section under which voluntary payment is made										
	<< drop down >>										
5.	Details of show cause notice, if payment is made within 30 days of its issue							Reference No.		Date of issue	
6.	Financial Year										
7.	Details of payment made including interest and penalty, if applicable										
	(Amount in Rs.)										
Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry	
1	2	3	4	5	6	7	8	9	10	11	

8. Reasons, if any - << Text box >>

9. 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 Authorized Signatory

Name \_\_\_\_\_

Designation / Status -----

Date -

**FORM GST DRC- 05**  
*[See rule 142(3)]*

Reference No:

Date:

To

\_\_\_\_\_ GSTIN/ID  
----- Name  
\_\_\_\_\_ Address

Tax Period -----  
SCN -  
ARN -

F.Y. -----  
Date -  
Date -

**Intimation of conclusion of proceedings**

This has reference to the show cause notice referred to above. As you have paid the amount of tax and other dues mentioned in the notice along with applicable interest and penalty in accordance with the provisions of section ---- , the proceedings initiated vide the said notice are hereby concluded.

Signature  
Name  
Designation

Copy to --



**FORM GST DRC - 07**  
*[See rule 142(5)]*  
**Summary of the order**

1. Details of order –  
 (a) Order no.                      (b) Order date                      (c) Tax period -

2. Issues involved – << drop down >>  
 classification, valuation, rate of tax, suppression of  
 turnover, excess ITC claimed, excess refund released,  
 place of supply, others (specify)

3. Description of goods / services -

Sr. No.	HSN	Description

4. Details of demand

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Place of supply	Act	Tax/ Cess	Interest	Penalty
1	2	3	4	5	6	7	8

5. Amount deposited

Sr. No.	Tax Period	Act	Tax/ Cess	Interest	Penalty	Others	Total
1	2	3	4	5	6	7	8
Total							

Signature  
 Name  
 Designation

Copy to - -

**FORM GST DRC – 09**  
[See rule 143]

To

\_\_\_\_\_  
-----

Particulars of defaulter -

GSTIN –

Name -

Demand order no.:

Date:

Reference no. of recovery:

Date:

Period:

**Order for recovery through specified officer under section 79**

Whereas a sum of Rs. << ----->> on account of tax, cess, interest and penalty is payable under the provisions of the <<SGST/UTGST/ CGST/ IGST/ CESS>> Act by the aforesaid person who has failed to make payment of such amount. The details of arrears are given in the table below:

(Amount in Rs.)

Act	Tax/Cess	Interest	Penalty	Others	Total
1	2	3	4	5	6
Integrated tax					
Central tax					
State/ UT tax					
Cess					
Total					

<< Remarks >>

You are, hereby, required under the provisions of section 79 of the <<SGST >> Act to recover the amount due from the << person >> as mentioned above.

Signature  
Name  
Designation

Place:

Date:

**FORM GST DRC – 11**  
*[See rule 144(5) & 147(12)]*

**Notice to successful bidder**

To,

\_\_\_\_\_

Please refer to Public Auction Reference no. \_\_\_\_\_ dated \_\_\_\_\_. On the basis of auction conducted on \_\_\_\_\_, you have been found to be a successful bidder in the instant case.

You are hereby, required to make payment of Rs. \_\_\_\_\_ within a period of 15 days from the date of auction.

The possession of the goods shall be transferred to you after you have made the full payment of the bid amount.

Signature  
Name  
Designation

Place:

Date:

**FORM GST DRC – 13**

*[See rule 145(1)]*

**Notice to a third person under section 79(1) (c)**

To \_\_\_\_\_  
The \_\_\_\_\_

Particulars of defaulter -

GSTIN –

Name -

Demand order no.:

Date:

Reference no. of recovery:

Date:

Period:

Whereas a sum of Rs. << ---->> on account of tax, cess, interest and penalty is payable under the provisions of the <<SGST / UTGST/CGST/ IGST>> Act by <<Name of Taxable person>> holding <<GSTIN>> who has failed to make payment of such amount; and/or

It is observed that a sum of rupees ----- is due or may become due to the said taxable person from you; **or**

It is observed that you hold or are likely to hold a sum of rupees ----- for or on account of the said person.

You are hereby directed to pay a sum of rupees ----- to the Government forthwith or upon the money becoming due or being held in compliance of the provisions contained in clause (c)(i) of sub-section (1) of section 79 of the Act.

Please note that any payment made by you in compliance of this notice will be deemed under section 79 of the Act to have been made under the authority of the said taxable person and the certificate from the government in **FORM GST DRC - 14** will constitute a good and sufficient discharge of your liability to such person to the extent of the amount specified in the certificate.

Also, please note that if you discharge any liability to the said taxable person after receipt of this notice, you will be personally liable to the State /Central Government under section 79 of the Act to the extent of the liability discharged, or to the extent of the liability of the taxable person for tax, cess, interest and penalty, whichever is less.

Please note that, in case you fail to make payment in pursuance of this notice, you shall be deemed to be a defaulter in respect of the amount specified in the notice and consequences of the Act or the rules made thereunder shall follow.

Signature  
Name  
Designation

Place:

Date:

**FORM GST DRC-15**  
*[See rule 146]*

**APPLICATION BEFORE THE CIVIL COURT REQUESTING EXECUTION FOR A  
DECREE**

To

The Magistrate /Judge of the Court of .....

-----

Demand order no.:

Date:

Period

Sir/Ma'am,

This is to inform you that as per the decree obtained in your Court on the day of  
..... 20..... by .....(name of defaulter) in Suit No. ....  
of 20..., a sum of rupees ----- is payable to the said person. However, the said person is  
liable to pay a sum of rupees ----- under the provisions of the << SGST/UTGST/ CGST/  
IGST/ CESS>> Act vide order number ----- dated -----.

You are requested to execute the decree and credit the net proceeds for settlement of the  
outstanding recoverable amount as mentioned above.

Place:

Date:

Proper Officer/ Specified  
Officer

Sr. No.	Name of the Company	Quantity
1	2	3

Signature  
Name  
Designation

Place:  
Date:

**Schedule (Shares)**

Sr. No.	Name of the Company	Quantity
1	2	3

Signature  
Name  
Designation

Place:  
Date:

**FORM GST DRC – 19**

[See rule 156]

To,

Magistrate,

<<Name and Address of the Court>>

Demand order no.:

Date:

Reference number of recovery:

Date:

Period:

**Application to the Magistrate for Recovery as Fine**

A sum of Rs. << ---- >> is recoverable from <<Name of taxable person>> holding <<GSTIN>> on account of tax, interest and penalty payable under the provisions of the Act. You are requested to kindly recover such amount in accordance with the provisions of clause (f) of sub-section (1) of section 79 of the Act as if it were a fine imposed by a Magistrate.

Details of Amount				
Description	Central tax	State /UT tax	Integrated tax	CESS
Tax/Cess				
Interest				
Penalty				
Fees				
Others				
Total				

Signature

Name

Designation

Place:

Date:



**FORM GST DRC – 21**  
*[See rule 158(2)]*

Reference No << --- >>

<< Date >>

To

GSTIN -----

Name -----

Address -----

Demand Order No.

Date:

Reference number of recovery:

Date:

Period -

Application Reference No. (ARN) -

Date -

**Order for acceptance/rejection of application for deferred payment / payment in  
instalments**

This has reference to your above referred application, filed under section 80 of the Act. Your application for deferred payment / payment of tax/other dues in instalments has been examined and in this connection, you are allowed to pay tax and other dues by ----- (date) or in this connection you are allowed to pay the tax and other dues amounting to rupees ----- in ----- monthly instalments.

**OR**

This has reference to your above referred application, filed under section 80 of the Act. Your application for deferred payment / payment of tax/other dues in instalments has been examined and it has not been found possible to accede to your request for the following reasons:

Reasons for rejection

Signature  
Name  
Designation

Place:

Date:

**FORM GST DRC - 23**

*[See rule 159(3), 159(5) & 159(6)]*

Reference No.:

Date:

To

----- Name

\_\_\_\_\_ Address

(Bank/ Post Office/Financial Institution/Immovable property registering authority)

Order reference No. -

Date -

**Restoration of provisionally attached property / bank account under section 83**

Please refer to the attachment of << saving / current / FD/RD>> account in your << bank/post office/financial institution>> having account no. << ----- >>, attached vide above referred order, to safeguard the interest of revenue in the proceedings launched against the person. Now, there is no such proceedings pending against the defaulting person which warrants the attachment of the said accounts. Therefore, the said account may now be restored to the person concerned.

or

Please refer to the attachment of property << ID /Locality>> attached vide above referred order to safeguard the interest of revenue in the proceedings launched against the person. Now, there is no such proceedings pending against the defaulting person which warrants the attachment of the said property. Therefore, the said property may be restored to the person concerned.

Signature  
Name  
Designation

Copy to -

**FORM GST DRC – 25**

[See rule 161]

Reference No << --- >>

<< Date >>

To

GSTIN -----

Name -----

Address -----

Demand Order No.:

Date:

Reference number of recovery:

Date:

Period:

Reference No. in Appeal or Revision or any other proceeding -

Date:

**Continuation of Recovery Proceedings**

This has reference to the initiation of recovery proceedings against you vide above referred recovery reference number for a sum of Rs.....

The Appellate /Revisional authority /Court ..... << name of authority / Court >>

has enhanced/reduced the dues covered by the above mentioned demand order No.....dated.....vide order no. ----- dated ----- and the dues now

stands at Rs.....The recovery of enhanced/reduced amount of Rs..... stands continued from the stage at which the recovery proceedings stood immediately before disposal of appeal or revision. The revised amount of demand after giving effect of appeal / revision is given below:

Financial year: .....

(Amount in Rs.)

Act	Tax	Interest	Penalty	Other Dues	Total Arrears
1	2	3	4	5	6
Central tax					
State / UT tax					
Integrated tax					
Cess					

Signature  
Name

Designation

Place:

Date:

FORM GST CPD-02

[See rule 162(3)]

Reference No:

Date:

To

GSTIN/ID -----

Name-----

Address -----

ARN -----

Date -

**Order for rejection / allowance of compounding of offence**

This has reference to your application referred to above. Your application has been examined in the department and the findings are as recorded below:

<< text >>

I am satisfied that you fulfil the requirements to be allowed to compound the offences in respect of the offences stated in column (2) of the table below on payment compounding amount indicated in column (3):

Sr. No.	Offence	Compounding amount (Rs.)
(1)	(2)	(3)

*Note: In case the offence committed by the taxable person falls in more than one category specified in Column (2), the compounding amount shall be the amount specified in column (3), which is the maximum of the amounts specified against the categories in which the offence sought to be compounded can be categorized.*

You are hereby directed to pay the aforesaid compounding amount by ----- (date) and on payment of the compounding amount, you will be granted immunity from prosecution for the offences listed in column (2) of the aforesaid table.

or

Your application is hereby rejected.

Signature

Name

Designation

”

By order and in the name of the Lt. Governor of  
the National Capital Territory of Delhi ,

(A. K. Singh)  
Dy. Secretary VI (Finance)