

Process of 142(2B) – Process of filing of Form GST DRC-03A

Goods & Service Tax (GST) | User | services.gst.gov.in/litserv/auth/appeal/adjustmentofvolpayment

FORM GST DRC-03A: Application for adjustment of the amount paid through FORM GST DRC-03 against the order of demand

GSTIN/UIN/Temp ID - [Redacted] Legal Name - [Redacted] Trade Name - [Redacted] Status - DRAFT

Notes:

- FORM GST DRC-03 filed under 'Voluntary Payments' and 'Others' categories of cause of payment alone shall be eligible for offset.
- FORM GST DRC-03 shall be offset to the extent of outstanding demand, if the outstanding demand is less than the available balance in Form GST DRC-03.
- The balance calculated in the "Adjustment of Demand" screen are for the purpose of users knowledge and the offset shall actually happen only once the application is submitted.
- FORM GST DRC-03 utilised for claiming re-credit of ITC in FORM GST PMT-03A cannot be considered for offset against demand.

FORM GST DRC-03 Reference Number* **SEARCH**

Date of Filing Cause of Payment Period From Period To

FORM GST DRC-03 Balance as on date:

Act	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Other
IGST (₹)	0	0	0	0	

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FORM GST DRC-03 Reference Number* **SEARCH**

Date of Filing Cause of Payment Period From Period To

FORM GST DRC-03 Balance as on date:

Act	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Other
IGST (₹)	0	0	0	0	
CGST (₹)	898	0	0	0	
SGST/UTGST (₹)	898	0	0	0	
CESS (₹)	0	0	0	0	

Demand Order Number* **Demand Order Date** **Order Type**

Period From **Period To**

Demand Outstanding as on date:

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Demand Order Number*
ZD1906240682181

Demand Order Date
25/06/2024

Order Type
Rectification order and summary GST DRC-08

Period From
APR 2019

Period To
MAR 2020

Demand Outstanding as on date:

Act	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Other
IGST (₹)	0	220520	0	0	
CGST (₹)	898	744	10000	0	
SGST/UTGST (₹)	898	744	10000	0	
CESS (₹)	0	0	0	0	

ADJUSTMENT OF DEMAND*

Upload Supporting Documents

Enter Document Description

Only PDF & JPEG file format is allowed.
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Adjustment of demand:

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Adjustment of Demand against Form GST DRC-03

A. Outstanding Demand (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	0	898	898	0	
Interest	220520	744	744	0	
Penalty	0	10000	10000	0	
Fees	0	0	0	0	
Others	0	0	0	0	
Total	220520	11642	11642	0	

*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	₹0	₹0	₹0	₹0	
Interest	₹0	₹0	₹0	₹0	

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***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	₹0	₹0	₹0	₹0	
Interest	₹0	₹0	₹0	₹0	
Penalty	₹0	₹0	₹0	₹0	
Fees	₹0	₹0	₹0	₹0	
Others	₹0	₹0	₹0	₹0	
Total	₹0	₹0	₹0	₹0	

C(1) DRC 03 - Amount paid through Credit : Balance Available (₹)

Description	Available-Tax
IGST	₹0

C(2) DRC 03 - Amount to be Adjusted : Credit (₹)

Description	IGST	CGST	SGST/U
IGST	₹0	₹0	

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C(1) DRC 03 - Amount paid through Credit : Balance Available (₹)

Description	Available-Tax
IGST	₹0
CGST	₹898
SGST/UTGST	₹898
CESS	₹0
TOTAL	₹1,796

C(2) DRC 03 - Amount to be Adjusted : Credit (₹)
Please enter IGST values here

Description	IGST	CGST	SGST/U
IGST	₹0	₹0	
CGST	₹0	₹0	
SGST/UTGST	₹0	₹0	
CESS	₹0	₹0	
TOTAL	₹0	₹0	

D. Outstanding Demand Post Adjustment (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	0	898	898	0	
Interest	220520	744	744	0	
Penalty	0	10000	10000	0	
Fees	0	0	0	0	

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Place of Supply Information				
Place of Supply	Adjustment of IGST Tax Liability against ITC credit			
	IGST Credit	CGST Credit	SGST/UTGST Credit	Total
West Bengal	₹0	₹0	₹0	₹0
Total	₹0	₹0	₹0	₹0

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Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	0	898	898	0	
Interest	220520	744	744	0	
Penalty	0	10000	10000	0	
Fees	0	0	0	0	

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Others	₹0	₹0	₹0	₹0	
Total	₹0	₹0	₹0	₹0	

C(1) DRC 03 - Amount paid through Credit : Available (₹)		C(2) DRC 03 - Amount to be Adjusted : Credit (₹)			
Description	Available-Tax	Description	IGST	CGST	SGST/UTGST
IGST	₹0	IGST	₹0	₹0	₹0
CGST	₹898	CGST	₹0	₹898	₹0
SGST/UTGST	₹898	SGST/ UTGST	₹0	₹0	₹898
CESS	₹0	CESS	₹0	₹0	₹0
TOTAL	₹1,796	TOTAL	₹0	₹898	₹898

D. Outstanding Demand Post Adjustment (₹)					
Description	IGST	CGST	SGST/UTGST	CESS	Total

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D. Outstanding Demand Post Adjustment (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	0	0	0	0	0
Interest	220520	744	744	0	0
Penalty	0	10000	10000	0	0
Fees	0	0	0	0	0
Others	0	0	0	0	0
Total	220520	10744	10744	0	0

VALIDATE BACK

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Adjustment of Demand against Form GST DRC-03

Validation is successful.

A. Outstanding Demand (₹)

Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	0	898	898	0	0
Interest	220520	744	744	0	0
Penalty	0	10000	10000	0	0
Fees	0	0	0	0	0
Others	0	0	0	0	0
Total	220520	11642	11642	0	0

*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	₹0	₹0	₹0	₹0	₹0

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ADJUSTMENT OF DEMAND *

Upload Supporting Documents

Enter Document Description

Order Attachment  ORDER WITH DRC-08.pdf DELETE

GST DRC08  RO_RectificationOrder_ZD1906240682181_20240625053738.pdf DELETE

- 1 Only PDF & JPEG file format is allowed.
- 2 Maximum file size for upload is 5MB.
- 3 Maximum 2 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy.
- 4 Click on Add Document button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

Undertaking *

I hereby undertake that the payment made vide the FORM GST DRC-03 with unique ARN number AD1901250208471 has actually been intended to be paid against the demand id ZD1906240682181 and has not been used towards any other demand/ payment made by me.

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.

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Undertaking *

I hereby undertake that the payment made vide the FORM GST DRC-03 with unique ARN number AD1901250208471 has actually been intended to be paid against the demand id ZD1906240682181 and has not been used towards any other demand/ payment made by me.

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.

Verification

I, , 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.

Name of Authorized Signatory * Place *

Select Enter Place

Designation / Status Date

28/01/2025

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GSTIN/UIN/Temp ID - [REDACTED] **Legal Name -** [REDACTED] **Trade Name -** [REDACTED] **Status - DRAFT**

Application Saved Successfully. You can retrieve saved application from Services --> User Services --> My Saved Applications.

Notes:

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FORM GST DRC-03 Reference Number* **Date of Filing** **Cause of Payment** **Period From** **Period To**

AD1901250208471 **SEARCH** 28/01/2025 Voluntary APR 2019 MAR 2020

FORM GST DRC-03 Balance as on date:

Act	Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Other
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FORM GST DRC-03A: Application for [REDACTED]

GSTIN/UIN/Temp ID - [REDACTED] **Status - DRAFT**

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Notes:

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GSTIN/Temporary ID/UIN	Date	Legal Name	Trade Name
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]



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Acknowledgement on submission of FORM GST DRC-03A

✔ Your form has been signed successfully through EVC

Your ARN has been generated with ARN AD190125020878W dated 28/01/2025

DRC-03 Reference Number	AD1901250208471
Order Reference Number	ZD1906240682181
GSTIN/Temporary ID/UIN	[REDACTED]
Date of filing	[REDACTED]
Time of filing	15:34
Place of filing	Kolkata
Name of the Taxpayer	[REDACTED]
Address	[REDACTED]
Filed By	[REDACTED]

It is a system generated acknowledgement and does not require any signature.

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