



सत्यमेव जयते

CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS



DRC-03, DRC-04 AND DRC-05 USER MANUAL



11th November, 2019

www.cbic.gov.in

This presentation will familiarise you with the end-to-end processes involved in payment made by the Taxpayer using DRC-03 and verification of such payment made using DRC-03 and issuance of acknowledgement of Payment through DRC-04 or Conclusion of Proceeding through DRC-05 as per the Cause of Payment in the CBIC-GST application.

At the end of this module, you should be able to:



Explain the key concepts of the payment made via DRC-03 by Taxpayer

Explain the key steps of verification of DRC-03 from the user perspective

Explain the key steps of issuing DRC-04 or DRC-05 in the DSR module from the user perspective



Overview of Voluntary Payment DRC-03 , DRC-04 & DRC-05

FORM GST DRC-03 is a digital intimation of payment made by the taxpayer voluntarily or made against show cause notice (SCN)/statement. As per Section 73(7) and Sec 74(7), the tax officer is expected to verify the payment received from the taxpayer and if the amount paid falls short of the amount actually payable, they shall proceed to issue the notice in respect of such amount which falls short of the amount actually payable. Accordingly, verification of DRC 03 payment is built in this module.

FORM, DRC-01 is a digital summary of the show cause notice issued to the taxpayer. The taxpayer can make a payment against the DRC 01 on the common portal using DRC 03. Verification of Interest paid in such DRC 03 is built in the system since tax is already quantified in the DRC01.

Processing of voluntary payments made by the taxpayer through DRC-03 before the issue of any notice

- The DRC-03 is displayed on the dashboard of Jurisdictional Range Officer, who in turn verifies himself or re-assigns to the proper officer depending upon monetary limit since the verification of DRC-03 falls in the ambit of adjudication. The Jurisdictional Range Office should carefully check and verify the details available in the documents received with the DRC 03 and re-assign to the proper officer any number of times associated with adjudication, Audit Commissionerate, Anti-Evasion Wing of Commissionerate or DGGI, as applicable. The Officer to whom DRC-03 is re-assigned can either do the verification of the form himself or he can delegate it to his Inspector.
- The verification process of DRC 03 involves answering logical queries in the system leading to either acceptance of payment or issue of SCN. In case, payments are made voluntarily and the validation tests are cleared, the proper officer can issue DRC-04 (Acknowledgement of acceptance of payments made voluntarily). In case, deficiencies if any, are found the tax officer is expected to seek clarification offline, from the taxpayer in this regard. The records of such offline communication have to be uploaded to the system.
- During the process of verification, a series of questions/checklist appears on the screen of the user. The subsequent questions change on the basis of the validations. Further, if it has been established by the officer that there is a fraud/willful misstatement/ suppression from the taxpayer and still, the payment(DRC-03) is received from the taxpayer is in respect of Section 73, then the revised section gets changed to 74 and doesn't allow issue of DRC-04. Further, the revised liability as calculated by the tax officer is allowed to be captured in the system.

- If the proper officer is of the opinion that the amount paid voluntarily falls short of the amount actually payable, he shall proceed to issue the show cause notice manually and then upload DRC-01 online, in respect of such amount which falls short of the amount actually payable.
- The verification process of DRC 03 made against an SCN, involves verification of interest paid. If validations are cleared, DRC-05 shall be issued for the conclusion of proceedings. For the issue of DRC-05, the entire payment has to be made once within 30 days from the date of issue of show cause notice. Partial payments are not allowed on the common portal.
- Since the verification of DRC-03 falls in the ambit of adjudication, the verification process is to be approved by the proper officer for adjudication depending upon monetary limit enumerated in Circular no. 3/3/2017 dated 05.07.2017 and Circular no. 31/05/2018 dated 09.02.2018.
- Once DRC-05 is issued, the officer will not have the option to issue one more order-in-original or DRC-07. DRC-05 is construed as the closure of proceedings and hence proper officer has to maintain the time limit of three years / five years as per Section 73/74 respectively.



- **Making Voluntary Payment on GST Portal**: A facility is given to taxpayers to make payment on **voluntary basis**, through **Form GST DRC-03** (refer Rule 142(2) or 142(3) of the CGST Rules, 2017). Login into GST Portal and navigate to Services > User Services > My Applications and Select the ***Intimation of Voluntary Payment - DRC – 03***, from the Application Type drop-down list.
- **When to make Payment Voluntary Payment**: Payment can be **voluntarily** made by taxpayer for a self-ascertained liability or in response to the show cause notice (SCN) raised by the tax authorities, u/s 73 or 74 of the CGST Act, 2017, within 30 days of issuance of SCN or even before issuance of the SCN.
- **Partial Payment not allowed**: GST Portal **does not allow** for making **partial** payments of the amount stated in the SCN.
- **Cause of Payment**: Payments through Form GST DRC-03 can be made for any causes like Audit, Investigation, Voluntary Payment, SCN, Annual Return, Reconciliation Statement or Others.
- **Saving Draft DRC 03 Application**: Draft of Application for intimation of voluntary payment can be saved for a maximum period of 15 days. If the same is not filed within 15 days, the saved draft will be purged. To view the saved application, navigate to ***Services > User Services > My Saved Applications*** option.

- **Using Payment Reference Number**: If payment has been made and payment reference number (PRN) has been generated, but application in Form GST DRC-03 has not been filed, then in such cases, application available in ***'My Saved Applications'*** need to be selected and using PRN already generated, it may be filed. However, if a period of fifteen days has elapsed, then, details in Form need to be filled up again. PRN generated already can be used for filing the application.
- **Filing Form GST DRC 03**: Taxpayers are required to **file** Form GST DRC-03 using DSC or EVC, as the case may be, after making payment. The status will change to **"Pending for approval by Tax officer"**. However, it may be noted that, no approval of tax officer is needed on earlier application, while making **another** voluntary payment using FORM GST DRC 03.
- **Acknowledgment by Tax Official**: Upon filing of Form GST DRC-03, the tax officer will **issue an Acknowledgement in Form GST DRC-04**(Acknowledgement of Acceptance of voluntary payment). There is **no bar** on making **another payment on voluntary basis** by a taxpayer, **pending** issuance of acknowledgement by the tax officer.



Application walkthrough of receiving DRC-03

Intimation of Payment DRC-03 (Voluntary)-Verification of payment-Issue of DRC-04:



Here DRC-03 (payment before issue of SCN) is transmitted by Range Superintendent to DGGI (from vertical to vertical)- At DGGI, Superintendent delegates the task of verification to Inspector and after verification, DGGI Superintendent issues DRC-04.

Task for Superintendent: DRC-03 Pending for Verification

Step:> Superintendent login with SSOID and select task

The screenshot displays the 'Registration Task List' interface for a Superintendent user. The header identifies the user as 'ACES Test250' with designation 'Superintendent' and SSOID '27000849'. The interface includes a 'Task List' section with a 'Transactions Summary' table and a 'Stage' dropdown.

Transactions Summary	Count
Reply from Tax Payer (DRC 06)	1
Intimation of payment by Tax Payer (DRC-03)	4

The 'Stage' dropdown is set to 'DRC-03 Pending for Approval' with a count of 4. Below the task list, there are two charts: a 'Transaction Chart' showing a donut chart with segments for 'Reply from Tax Payer (DRC 06)' (green) and 'Intimation of payment by Tax Payer (DRC-03)' (blue); and an 'Activity Chart' showing a donut chart with a segment for 'DRC-03 Pending for Approval' (green).

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Intimation of Payment DRC-03 (Voluntary)-Verification of payment-Issue of DRC-04:



Task for Superintendent: DRC-03 Pending for Verification

Step:> Select CRN link from list

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localhost:8080/cbec-aces-gst-ui/

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Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACE'S Test250 Designation : Superintendent SSO ID : 27500049 EXECUTIVE SETUP RANGE: RANGE I English Hindi

DRC Task List Page

Registration Task List DRC Task List Page

DRC-03 Task List

Delegate Clear Download

pendency >= 90 days 30 days < pendency < 90 days pendency <= 30 days Home

SLNo	GSTIN/ID/UD	Legal Name	CRN	CRN Date	Cause of Payment	SCN Number	SCN Date	Amount Paid	Pendency/Number of days	Status
	GSTIN		CRN	dd-MM-yyyy	Select	SCN Number	dd-MM-yyyy			
1	24AGUPA2847B9ZG	NARESH SHAMRAO AWAD	AD240519000015M	07-05-2019	SCN	1CEEUR03011041900008	01-05-2019	20000000	56	DRC-03 Pending for Approval with RSP
2	24AGUPA2847B9ZG	NARESH SHAMRAO AWAD	AD240519000016K	07-05-2019	Voluntary			90000000	56	DRC-03 Pending for Approval with RSP
3	24AGUPA2847BFZA	NARESH SHAMRAO AWAD	AD240519000007J	06-05-2019	Voluntary			30000000	57	DRC-03 Pending for Approval

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Intimation of Payment DRC-03 (Voluntary)-Verification of payment-Issue of DRC-04:



Task for Superintendent: DRC-03 Pending for Verification

Step:-> DRC-03 shall be displayed, verify the details

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localhost:8080/cbec-aces-gst-ui/

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Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

11433

Name : ACES Test250 Designation : Superintendent SSO ID : 27000849 EXECUTIVE SET-UP RANGE: RANGE I English Hindi

Form GST DRC - 03

Registration Task List DSR Task List Page Form GST DRC - 03

CRN	
Ref. No.	AD240519000016K
Date	07-05-2019

Basic Details Payment Details Annexure Details Verification

Cause of Payment Voluntary

Voluntary	
Section of Voluntary Payment	73(5) Voluntary

Payment Reference Number	Payment Date	Financial Year	Overall Tax Period		Reason
			From	To	
IP2405190000017	07-05-2019	2019-2020	Apr-2019	May-2019	

NEXT Preview Form

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Intimation of Payment DRC-03 (Voluntary)-Verification of payment-Issue of DRC-04:



Task for Superintendent: DRC-03 Pending for Verification

Step:> Verification options are “Ascertained by Tax Payer” or “Ascertained by tax officer”, System allows “Verify Payment” actions for either options.

The screenshot shows the 'FORM GST DRC - 03' interface for verification. The header includes the Central Board of Indirect Taxes and Customs logo and name. The user is logged in as 'ACES Test250' with the designation 'Superintendent'. The interface displays the following details:

GSTIN		Name		Administered By		Fin. Year	
24AGUPA2847B9ZG		NARESH SHAMRAO AWAD		Center		2019-2020	

CRN	
Ref. No.	AD240519000016K
Date	07-05-2019

Navigation tabs: Basic Details, Payment Details, Annexure Details, **Verification**

Verification options: Ascertained by tax payer ☐ Ascertained by tax officer? ☒

Buttons: PREVIOUS, Verify Payment

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Intimation of Payment DRC-03 (Voluntary)-Verification of payment-Issue of DRC-04:



Task for Superintendent: DRC-03 Pending for Verification

Step:> If “Ascertained by your formation” is “No” (this is the case of other formation), then System allows “Re-assign” action.

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localhost:8080/cbec-aces-gst-ui/

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Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

11433

Name : ACES Test250 Designation : Superintendent SSO ID : 27000849 EXECUTIVE SET-UP RANGE: RANGE I English Hindi

MENU Form GST DRC - 03

Registration Task List DSR Task List Page Form GST DRC - 03

FORM GST DRC - 03 [See Rule 142 (2) & 142 (3)]

GSTIN: 24AGUPA2847B9ZG Name: NARESH SHAMRAO AWAD Administered By: Center Fin. Year: 2019-2020

CRN	
Ref. No.	AD240519000016K
Date	07-05-2019

Basic Details Payment Details Annexure Details Verification

Ascertained by tax payer ☐ Ascertained by tax officer? ☒

Ascertained by your formation ? ☐ Yes ☒ No

Re-assign

PREVIOUS Preview Form

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Intimation of Payment DRC-03 (Voluntary)-Verification of payment-Issue of DRC-04:



Task for Superintendent: DRC-03 Pending for Verification

Step:>Superintendent can reassign DRC-03 Record to another vertical (Audit, DGGI, Investigation) by clicking 'Re-assign' button. Can select bottom level formation for DGGI vertical

The screenshot displays the 'Form GST DRC - 03' interface for a Superintendent. A modal titled 'Select Formation' is open, allowing the user to choose a formation for reassignment. The modal includes a dropdown menu currently set to 'DGGI', a search bar, and a list of zones: 'ZONE1' and 'ZONE2', each with a '+' button. Below the zones is a 'Remarks' text area. At the bottom of the modal are 'Cancel' and 'Reassign' buttons. In the background, the main form shows details for GSTIN 24AGUPA2847B9ZG, Ref. No. AD240519000016K, and Date 07-05-2019. There are tabs for 'Basic Details', 'Payment Details', 'Annexure Details', and 'Verification'. A 'Re-assign' button is highlighted with a red callout. The footer of the page indicates the copyright is © 2017 Govt. of India, Version: CBIC_GST_1.51 Apr 28th 2017, [Node:d-113156122].

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Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test250 Designation : Superintendent SSO

Form GST DRC - 03

Registration Task List DSR Task List Page Form GST DRC

GSTIN

24AGUPA2847B9ZG

Ref. No. AD240519000016K

Date 07-05-2019

Basic Details Payment Details Annexure Details Verification

Ascertained by tax payer Ascertained by tax officer?

Ascertained by your formation ? Yes No

Select Formation

DGGI

Search Formation

ZONE

ZONE1 +

ZONE2 +

Remarks

Cancel Reassign

Re-assign

PREVIOUS Preview Form

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Intimation of Payment DRC-03 (Voluntary)-Verification of payment-Issue of DRC-04:



Task for Superintendent: DRC-03 Pending for Verification

Step:->System displays 'Success Message' after Reassign

The screenshot displays the 'Central Board of Indirect Taxes and Customs' portal. The user is logged in as 'ACES Test250' with the designation 'Superintendent'. The interface shows the 'Form GST DRC - 03' with tabs for 'Registration Task List', 'DSR Task List Page', and 'Form GST DRC'. A modal window titled 'Reassign' is open, displaying the message 'ARN/GSTIN Reassigned Successfully' and a 'Close' button. The background form includes fields for GSTIN (24AGUPA2847B9ZG), Name (NARESH SHAMRAO AWAD), and Center (2019-2020). Below these, there is a table with 'Ref. No.' (AD240519000016K) and 'Date' (07-05-2019). The 'Verification' tab is active, showing radio buttons for 'Ascertained by tax payer' and 'Ascertained by tax officer?' (selected), and a section for 'Ascertained by your formation?' with 'Yes' and 'No' options. A 'Re-assign' button is visible on the right side of the form. The footer of the page indicates 'Copyright © 2017 Govt. of India. All Rights Reserved. Version: CBIC_GST_1.51 Apr 28th 2017 [Node:d-113156122]'.

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Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test250 Designation : Superintendent SSO

Form GST DRC - 03

Registration Task List DSR Task List Page Form GST DRC

GSTIN 24AGUPA2847B9ZG Name NARESH SHAMRAO AWAD Center 2019-2020

CRN	
Ref. No.	AD240519000016K
Date	07-05-2019

Basic Details Payment Details Annexure Details Verification

Ascertained by tax payer ☐ Ascertained by tax officer? ☒

Ascertained by your formation ? ☐ Yes ☒ No

Re-assign

PREVIOUS Preview Form

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Intimation of Payment DRC-03 (Voluntary)-Verification of payment-Issue of DRC-04:



Workflow at other formation (DGGI)

Task for Superintendent: DRC-03 Pending for Verification

Step:>Login with SSO ID of DGGI Superintendent. System displays reassigned DRC-03 form under Task list

The screenshot displays the 'Task List' interface for a Superintendent user. The header shows the user's name as 'ACES Test250', designation as 'Superintendent', and SSO ID as '27000849'. The system is set to 'DGGI' and 'REGIONAL: REGIONAL1'. The date is 'Tuesday, July 2, 2019'.

Task List

Transactions Summary

Transaction	Count
Intimation of payment by Tax Payer (DRC-03)	1

[Export Data](#)

Stage

Stage	Count
DRC-03 Pending for Approval	1

Transaction Chart

Intimation of payment by Tax Payer (DRC-03)

Activity Chart

DRC-03 Pending for Approval

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Intimation of Payment DRC-03 (Voluntary)-Verification of payment-Issue of DRC-04:



Workflow at other formation (DGGI)

Task for Superintendent: DRC-03 Pending for Verification

Step:>Select a particular record and click “Delegate” for delegating the task to Inspector

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Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

11437

Name : ACES Test250 Designation : Superintendent SSO ID : 27000849 DGGI REGIONAL: REGIONAL1 English Hindi

Registration Task List DSR Task List Page x

Task List DSR Task List Page

DRC-03 Task List

Delegate Clear Download

pendency >= 90 days 30 days < pendency < 90 days pendency <= 30 days Home

Sl.No	GSTIN/ID/UID	Legal Name	CRN	CRN Date	Cause of Payment	SCN Number	SCN Date	Amount Paid	Pendency/Number of days	Status
	GSTIN		CRN	dd-MM-yyyy	Select	SCN Number	dd-MM-yyyy			
1	24AGUPA2847B9ZG	NARESH SHAMRAO AWAD	AD240519000016K	07-05-2019	Voluntary			9000000	56	DRC-03 Pending for Approval with RSP

Showing: 1 - 1 of 1 Records

Page: 1 of 1

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Type here to search

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Intimation of Payment DRC-03 (Voluntary)-Verification of payment-Issue of DRC-04:



Workflow at other formation (DGGI)

Task for Superintendent: DRC-03 Pending for Verification

Step:>Confirm the delegation

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localhost:8080/cbec-aces-gst-ui/

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Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test250 Designation : Superintendent SSO

Registration Task List DSR Task List Page

Task List DSR Task List Page

Delegate Clear

Confirmation

Are you sure you want to Delegate?

YES NO

Sl.No	GSTIN/ID/UID	Legal Name	CRN	Amount Paid	Pendancy/Number of days	Status
1	24AGUPA2847B9ZG	NARESH SHAMRAO AWAD	AD240519000016K	9000000	56	DRC-03 Pending for Approval with RSP

Showing: 1 - 1 of 1 Records

Page: 1 of 1

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Intimation of Payment DRC-03 (Voluntary)-Verification of payment-Issue of DRC-04:



Task for Inspector: DRC-03 Pending for Verification

Step:> Login with SSO ID of DGGI Inspector and Task List displays the delegated task.

The screenshot displays the 'Task List' interface for a DGGI Inspector. The user is logged in as 'ACES Test1091' with SSO ID '27001696'. The interface shows a 'Task List' tab with a 'Task List' sub-tab. The 'Task List' section displays a 'Transactions Summary' table with one entry: 'Intimation of payment by Tax Payer (DRC-03)' with a count of 1. Below this is an 'Export Data' button. The 'Stage' section shows 'DRC-03 Pending for Verification(Delegate)' with a count of 1. At the bottom, there are two donut charts: 'Transaction Chart' showing 100% for 'Intimation of payment by Tax Payer (DRC-03)' and 'Activity Chart' showing 100% for 'DRC-03 Pending for Verification(Delegate)'. The footer includes copyright information: 'Copyright © 2017 Govt. of India. All Rights Reserved. Version: CBIC_GST_1.51 Apr 28th 2017 [Node:d-113156122]'.

Dashboard Settings

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Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

10338

Name : ACES Test1091 Designation : Inspector SSO ID : 27001696 DGGI REGIONAL: REGIONAL1 English Hindi

Registration Task List Task List

Task List

Task List Tuesday, July 2, 2019

Transactions Summary

Intimation of payment by Tax Payer (DRC-03) 1

Export Data

Stage

DRC-03 Pending for Verification(Delegate) 1

Transaction Chart

Intimation of payment by Tax Payer (DRC-03)

Activity Chart

DRC-03 Pending for Verification(Delegate)

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Intimation of Payment DRC-03 (Voluntary)-Verification of payment-Issue of DRC-04:



Task for Inspector: DRC-03 Pending for Verification

Step:> Select CRN hyperlink

localhost:8080/cbec-aces-gst-ui/ x Settings x +

localhost:8080/cbec-aces-gst-ui/

Apps SIT GST Developer Port... localhost:8080/cbec... JSON Editor Online... Bugzilla Main Page The @Scheduled A... CyberArk ICegate Login Microsoft Online Pa...

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

10338

Name : ACES Test1091 Designation : Inspector SSO ID : 27001696 DGGI REGIONAL: REGIONAL1 English Hindi

Registration Task List DSR Task List Page x

Task List DSR Task List Page

DRC-03 Task List

1 Clear Download

pendency >= 90 days 30 days < pendency < 90 days pendency <= 30 days Home

Sl.No	GSTIN/ID/UID	Legal Name	CRN	CRN Date	Cause of Payment	SCN Number	SCN Date	Amount Paid	Pendency/Number of days	Status
1	24AGUPA2847B9ZG	NARESH SHAMRAO AWAD	AD240519000016K	07-05-2019	Voluntary			9000000	56	DRC-03 Pending for Verification with Inspector

Showing: 1 - 1 of 1 Records Page: 1 of 1

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Intimation of Payment DRC-03 (Voluntary)-Verification of payment-Issue of DRC-04:



Task for Inspector: DRC-03 Pending for Verification

Step:> DRC-03 shall be displayed

Here, the tax payer has declared that the case is a voluntary payment before issue of SCN (Sec.73(5) case).

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localhost:8080/cbec-aces-gst-ui/

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Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test1091 Designation : Inspector SSO ID : 27001696 DGGI REGIONAL: REGIONAL1 English Hindi 10338

Registration Task List Form GST DRC - 03 x

Task List DSR Task List Page Form GST DRC - 03

FORM GST DRC - 03 [See Rule 142 (2) & 142 (3)]

GSTIN: 24AGUPA2847B9ZG Name: NARESH SHAMRAO AWAD Administered By: Center Fin. Year: 2019-2020

CRN	
Ref. No.	AD240519000016K
Date	07-05-2019

Basic Details Payment Details Annexure Details

Cause of Payment: Voluntary

Section of Voluntary Payment: 73(5) Voluntary

Payment Reference Number	Payment Date	Financial Year	Overall Tax Period		Reason
			From	To	
IP2405190000017	07-05-2019	2019-2020	Apr-2019	May-2019	

NEXT Preview Form

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Intimation of Payment DRC-03 (Voluntary)-Verification of payment- Issue of DRC-04:



Task for Inspector: DRC-03 Pending for Verification

Step:> Select “Verify payment” option from Actions

localhost:8080/cbec-aces-gst-ui/ x Settings x +

localhost:8080/cbec-aces-gst-ui/

Apps SIT GST Developer Port... localhost:8080/cbec... JSON Editor Online... Bugzilla Main Page The @Scheduled A... CyberArk ICegate Login Microsoft Online Pa...

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test1091 Designation : Inspector SSO ID : 27001696 DGGI REGIONAL: REGIONAL1 English Hindi

Registration Task List Form GST DRC - 03 x

Task List DSR Task List Page Form GST DRC - 03

FORM GST DRC - 03 [See Rule 142 (2) & 142 (3)]

GSTIN: 24AGUPA2847B9ZG Name: NARESH SHAMRAO AWAD Administered By: Center Fin. Year: 2019-2020

	CRN
Ref. No.	AD240519000016K
Date	07-05-2019

Basic Details Payment Details Annexure Details

Reasons if any

Verify Payment

Close

Main Document Details Annexure Details Supporting Document Details

Sl No.	Document Name	Download
No Record		

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Intimation of Payment DRC-03 (Voluntary)-Verification of payment- Issue of DRC-04:



Task for Inspector: DRC-03 Pending for Verification

Step:-> Confirm by selecting 'YES'

localhost:8080/cbec-aces-gst-ui/ x Settings

localhost:8080/cbec-aces-gst-ui/

Apps SIT GST Developer Port... localhost:8080/cbec... JSON Editor Online... Bugzilla Main Page The @Scheduled A... CyberArk ICegate Login Microsoft Online Pa...

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test1091 Designation : Inspector SSO ID : 2

Registration Task List Form GST DRC - 03 x

Task List DSR Task List Page Form GST DRC - 03

Payment Verification Confirmation

Are you sure you want to Verify Payment ?

YES NO

GSTIN 24AGUPA2847B9ZG

Ref. No. AD240519000016K

Date 07-05-2019

Basic Details Payment Details Annexure Details

Reasons if any

Verify Payment CLOSE

Main Document Details Annexure Details Supporting Document Details

Sl No.	Document Name	Download
No Record		

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Type here to search

11:51 AM 7/2/2019

Intimation of Payment DRC-03 (Voluntary)-Verification of payment-Issue of DRC-04:



Task for Inspector: DRC-03 Pending for Verification

Step:> Answer the verification parameters. Here in this process, tax officer has noticed that case is a suppression and has confirmed this. System automatically validates the case under Section 74(5).

The screenshot displays the CBIC portal interface for DRC-03 Verification. The header shows the user's name as ACES Test1091, Designation as Inspector, and SSO ID as 27001696. The navigation menu includes options like Registration Task List, DRC-03 Verification, and Task List. The main form area has tabs for Verification Details, Checklist, and Remarks. The Verification Details tab is active, showing a table with verification parameters and a 'Revised Section - 74(5)' button.

Verification Parameter	Yes	No	Remarks
Whether it is fraud/misstatement/suppression?	<input checked="" type="radio"/>	<input type="radio"/>	Remarks
Whether tax period selected by Taxpayer is correct	<input type="radio"/>	<input checked="" type="radio"/>	Remarks
Whether the period is under section 73/74			74(5)

Buttons: SAVE, NEXT

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Intimation of Payment DRC-03 (Voluntary)-Verification of payment-Issue of DRC-04:



Task for Inspector: DRC-03 Pending for Verification

Step:> In case payment is under Sec.73(11), System displays 'Verification details' as under. Here, validations for parameters are discussed. In case tax period is not correct, the officer can change the period as shown under:

DRC-03 Verification

localhost:8080/cbec-aces-gst-ui/

Apps SIT GST Developer Port... localhost:8080/cbec... JSON Editor Online... Bugzilla Main Page The @Scheduled A... CyberArk ICegate Login Microsoft Online Pa...

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test1091 Designation : Inspector SSO ID : 27001696 DGGI REGIONAL: REGIONAL1 English Hindi

Registration Task List DRC-03 Verification

Task List DSR Task List Page Form GST DRC - 03 DRC-03 Verification

73(5)

Revised Section - 73(11)

View Intimation of payment made by tax payer

Verification Details Checklist Remarks

Verification Parameter	Yes	No	Remarks
Whether it is fraud/misstatement/suppression?	<input type="radio"/>	<input checked="" type="radio"/>	submitted by <u>insp</u>
Whether tax period selected by Taxpayer is correct	<input type="radio"/>	<input checked="" type="radio"/>	If No, correct tax period From Aug-2017 To Feb-2019 submitted by <u>insp</u>
Whether the period is under section 73/74	73(11)		

SAVE NEXT

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Type here to search

11:51 AM
7/2/2019

Intimation of Payment DRC-03 (Voluntary)-Verification of payment-Issue of DRC-04:



Task for Inspector: DRC-03 Pending for Verification

Step:> Refer checklist- Sl. No.3, here tax payer has not complied (not paid within 30 days), the system displays 'Liability Details' and 'Revised Liability'. 'Liability Details' are details derived from the form. 'Revised Liability' displays determinable liability and helps the user to correct the liability details.

If "No" is selected for first question then also System displays "Revised liability" and helps the user in determining liability.

DRC-03 Verification

Settings

localhost:8080/cbec-aces-gst-ui/

Apps SIT GST Developer Port... localhost:8080/cbec... JSON Editor Online... Bugzilla Main Page The @Scheduled A... CyberArk ICegate Login Microsoft Online Pa...

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test1091 Designation : Inspector SSO ID : 27001696 DGGI REGIONAL: REGIONAL1 English Hindi

10338

Registration Task List DRC-03 Verification

Task List DSR Task List Page Form GST DRC - 03 DRC-03 Verification

Sl No.	Verification Parameter	Yes	No	Remarks
1	Whether tax payer has filled one more DRC-03, with differential tax, interest, penalty	<input type="radio"/>	<input checked="" type="radio"/>	submitted by insp
2	Whether the uploaded document has complete worksheet for calculation of Tax/Interest/Penalty	<input checked="" type="radio"/>	<input type="radio"/>	submitted by insp
3	Whether amount is self assessed or amount collected as tax but not paid within 30 days from the due date for payment of tax (Sec.73(11) case)	<input type="radio"/>	<input checked="" type="radio"/>	submitted by insp

Liability Details

Act type	Place of Supply (POS)	Tax Amount	Interest	Penalty	Others	Total
IGST	Gujarat	9000000	0	0	0	9000000

Revised Liability

Place of Supply (POS)	Act type	Tax Amount	Interest	Penalty	Others	Total	Action
Gujarat	IGST	9000000	0	0	0	9000000	+ -

Note: Please ensure liability payable is correct in all respects as per prevailing law. However system is calculating penalty as per data

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Type here to search

11:57 AM 7/2/2019

Intimation of Payment DRC-03 (Voluntary)-Verification of payment-Issue of DRC-04:



Task for Inspector: DRC-03 Pending for Verification

Step:> If “No” is selected for second question(documents not uploaded), system enables Upload worksheet option for uploading revised worksheet.

DRC-03 Verification

localhost:8080/cbec-aces-gst-ui/

Apps SIT GST Developer Port... localhost:8080/cbec... JSON Editor Online... Bugzilla Main Page The @Scheduled A... CyberArk ICegate Login Microsoft Online Pa...

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test1091 Designation : Inspector SSO ID : 27001696 DGGI REGIONAL: REGIONAL1 English Hindi

Registration Task List DRC-03 Verification

Task List DSR Task List Page Form GST DRC - 03 DRC-03 Verification

Sl No.	Verification Parameter	Yes	No	Remarks
1	Whether tax payer has filled one more DRC-03, with differential tax, interest, penalty	<input type="radio"/>	<input checked="" type="radio"/>	submitted by insp
2	Whether the uploaded document has complete worksheet for calculation of Tax/Interest/Penalty	<input type="radio"/>	<input checked="" type="radio"/>	submitted by insp
3	Whether amount is self assessed or amount collected as tax but not paid within 30 days from the due date for payment of tax (Sec.73(11) case)	<input type="radio"/>	<input checked="" type="radio"/>	submitted by insp

If any received worksheet is received from tax payer. Please upload in xls/xlsx format.
Comments in this regard can be entered in Description/Comments

Choose Files No file chosen

Document No.	Name	Description	Action
No Record			

Liability Details Revised Liability

Act	Place of	Tax	Place of Supply (POS)	Act type	Tax Amount	Interest	Penalty	Others	Total	Action
-----	----------	-----	-----------------------	----------	------------	----------	---------	--------	-------	--------

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Type here to search

11:58 AM 7/2/2019

Intimation of Payment DRC-03 (Voluntary)-Verification of payment-Issue of DRC-04:



Task for Inspector: DRC-03 Pending for Verification

Step:> It may be noted that validations are done for penalties. For example: For the cases under Sec.73, the penalty is equal to tax or Rs.10,000.00, whichever is higher. In the following case tax amount is Rs.2000.00, which is less than Rs.10,000.00. When this lesser amount is entered, System validates the penalty to Rs.10,000.00

DRC-03 Verification

10.2.8.169/cbec-aces-gst-ui/

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

11459

Name : ACES Test250 Designation : Superintendent SSO ID : 27000849 EXECUTIVE SET-UP RANGE: RANGE I English Hindi

Registration Task List DRC-03 Verification

Task List DSR Task List Page Form GST DRC - 03 DRC-03 Verification

Whether amount is self assessed or amount collected as tax but not paid within 30 days from the due date for payment of tax (Sec.73(11) case)

☒ ☐

Remarks

If any received worksheet is received from tax payer. Please upload in xls/xlsx format.
Comments in this regard can be entered in Description/Comments

Browse... No files selected.

Document No.	Name	Description	Action
No Record			

Liability Details

Act type	Place of Supply (POS)	Tax Amount	Interest	Penalty	Others	Total
CGST		30000000	0	0	0	30000000

Revised Liability

Place of Supply (POS)	Act type	Tax Amount	Interest	Penalty	Others	Total	Action
Jharkhand	IGST	2000	0	10000	0	12000	

Note: Please ensure liability payable is correct in all respects as per prevailing law.
However system is calculating penalty as per data

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Type here to search

3:57 PM
7/6/2019

Intimation of Payment DRC-03 (Voluntary)-Verification of payment-Issue of DRC-04:



Task for Inspector: DRC-03 Pending for Verification

Step:-> After all the options are selected, enter Remarks and Click on submit button. System takes the task to Superintendent for approval

The screenshot displays the 'DRC-03 Verification' web application. A modal titled 'Remarks of Verification Authority' is open, prompting the user to enter remarks. The background interface shows the user is logged in as 'ACES Test1091' (Inspector) and is viewing the 'DRC-03 Verification' task. The 'Remarks' tab is selected, and a text area contains the text 'submitted to RSP'. Below the modal, a 'Remarks History' table is visible.

Officer Name	Designation	Date & Time	Remarks
ACES	Superintendent	02/07/19 11:48 am	delegated to DGGI insp
ACES Test250	Superintendent	02/07/19 11:25 am	re assign to Regional

At the bottom of the interface, there are buttons for 'PREVIOUS', 'SAVE', and 'Submit'. The footer indicates the copyright is © 2017 Govt. of India, and the version is CBIC_GST_1.51 Apr 28th 2017.

Intimation of Payment DRC-03 (Voluntary)-Verification of payment- Issue of DRC-04:



NOW THE TASK IS RETURNED TO THE SUPERINTENDENT

Task for Superintendent: Returned/Verified DRC-03'

Step:> Login with Superintendent SSOID.

The screenshot displays the Central Board of Indirect Taxes and Customs (CBIC) GST User Interface (UI) for a Superintendent. The browser address bar shows the URL `localhost:8080/cbec-aces-gst-ui/`. The page header includes the CBIC logo, the text "Central Board of Indirect Taxes and Customs Ministry of Finance - Department of Revenue", and a notification badge with the number "11439". The user's profile information is displayed as "Name : ACES Test250", "Designation : Superintendent", "SSO ID : 27000849", and "REGIONAL: REGIONAL1". The language is set to "English".

The main content area is titled "Task List" and shows the date "Tuesday, July 2, 2019". It contains two summary cards:

- Transactions Summary:** Shows "Intimation of payment by Tax Payer (DRC-03)" with a count of 1 and an "Export Data" button.
- Stage:** Shows "DRC-03 Delegated Response Received" with a count of 1.

Below these cards are two donut charts:

- Transaction Chart:** A green donut chart representing the "Intimation of payment by Tax Payer (DRC-03)".
- Activity Chart:** A green donut chart representing the "DRC-03 Delegated Response Received".

The footer of the application shows the copyright notice: "Copyright © 2017 Govt. of India. All Rights Reserved. Version: CBIC_GST_1.51 Apr 28th 2017 [Node:d-113156122]". The Windows taskbar at the bottom shows the time as 12:03 PM on 7/2/2019.

Intimation of Payment DRC-03 (Voluntary)-Verification of payment- Issue of DRC-04:



Task for Superintendent: Returned/Verified DRC-03'

Step:-> Select CRN hyperlink

localhost:8080/cbec-aces-gst-ui/ x Settings x +

localhost:8080/cbec-aces-gst-ui/

Apps SIT GST Developer Port... localhost:8080/cbec... JSON Editor Online... Bugzilla Main Page The @Scheduled A... CyberArk ICegate Login Microsoft Online Pa...

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

11439

Name : ACES Test250 Designation : Superintendent SSO ID : 27000849 DGGI REGIONAL: REGIONAL1 English Hindi

DSR Task List Page

DSR Task List DSR Task List Page

DRC-03 Task List

1 Clear Download

pendency >= 90 days 30 days < pendency < 90 days pendency <= 30 days Home

SI.No	GSTIN/ID/UID	Legal Name	CRN	CRN Date	Cause of Payment	SCN Number	SCN Date	Amount Paid	Pendency/Number of days	Status
1	24AGUPA2847B9ZG	NARESH SHAMRAO AWAD	AD240519000016K	07-05-2019	Voluntary			9000000	56	DRC-03 Delegated Response Received

Showing: 1 - 1 of 1 Records Page: 1 of 1

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Type here to search

12:03 PM 7/2/2019

Intimation of Payment DRC-03 (Voluntary)-Verification of payment- Issue of DRC-04:



Task for Superintendent: Returned/Verified DRC-03'

Step:-> System displays FORM DRC-03 in editable form

localhost:8080/cbec-aces-gst-ui/ x Settings x +

localhost:8080/cbec-aces-gst-ui/

Apps SIT GST Developer Port... localhost:8080/cbec... JSON Editor Online... Bugzilla Main Page The @Scheduled A... CyberArk ICegate Login Microsoft Online Pa...

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test250 Designation : Superintendent SSO ID : 27000849 DGGI REGIONAL: REGIONAL1 English Hindi

Form GST DRC - 03

DSR Task List DSR Task List Page Form GST DRC - 03

FORM GST DRC - 03 [See Rule 142 (2) & 142 (3)]

GSTIN	Name	Administered By	Fin. Year
24AGUPA2847B9ZG	NARESH SHAMRAO AWAD	Center	2019-2020

	CRN
Ref. No.	AD240519000016K
Date	07-05-2019

Basic Details Payment Details Annexure Details **Verification**

Ascertained by tax payer ☐ Ascertained by tax officer? ☒

Ascertained by your formation ? ☒ Yes ☐ No

Verify Payment

PREVIOUS Preview Form

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Type here to search

12:03 PM 7/2/2019

Intimation of Payment DRC-03 (Voluntary)-Verification of payment-Issue of DRC-04:



Task for Superintendent: Returned/Verified DRC-03'

Step:> If payment is short or not fit for closure, system displays "Proceed to SCN". The following is a screen shot for such case.

DRC-03 Verification

localhost:8080/cbec-aces-gst-ui/

Apps SIT GST Developer Port... localhost:8080/cbec... JSON Editor Online... Bugzilla Main Page The @Scheduled A... CyberArk ICegate Login Microsoft Online Pa...

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

11439

Name : ACES Test250 Designation : Superintendent SSO ID : 27000849 DGGI REGIONAL: REGIONAL1 English Hindi

DRC-03 Verification

DSR Task List DSR Task List Page Form GST DRC - 03 DRC-03 Verification

Document No.	Name	Description	Action
1	Template-22May2019-48Server.xlsx	uploaded	

Liability Details

Act type	Place of Supply (POS)	Tax Amount	Interest	Penalty	Others	Total
IGST	Gujarat	9000000	0	0	0	9000000

Revised Liability

Place of Supply (POS)	Act type	Tax Amount	Interest	Penalty	Others	Total	Action
Delhi	CESS	1500000	0	150000	0	1650000	
Gujarat	IGST	9000000	0	900000	0	9900000	

Note: Please ensure liability payable is correct in all respects as per prevailing law.
However system is calculating penalty as per data

PREVIOUS SAVE Proceed to SCN NEXT

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Type here to search

12:05 PM 7/2/2019

Intimation of Payment DRC-03 (Voluntary)-Verification of payment-Issue of DRC-04:



Task for Superintendent: Returned/Verified DRC-03'

Step:> As per the response to question, DRC-04 button shall be displayed, click the button

DRC-03 Verification

localhost:8080/cbec-aces-gst-ui/

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test250 Designation : Superintendent SSO ID : 27000849 DGGI REGIONAL: REGIONAL1 English Hindi

DSR Task List DSR Task List Page Form GST DRC - 03 DRC-03 Verification

Verification Details Checklist Remarks

Sl No.	Verification Parameter	Yes	No	Remarks
1	Whether tax payer has filled one more DRC-03, with differential tax, interest, penalty	<input type="radio"/>	<input type="radio"/>	CRN 5435345435 submitted by insp
2	Whether the uploaded document has complete worksheet for calculation of Tax/Interest/Penalty	<input type="radio"/>	<input type="radio"/>	submitted by insp
3	Whether amount is self assessed or amount collected as tax but not paid within 30 days from the due date for payment of tax (Sec.73(11) case)	<input type="radio"/>	<input checked="" type="radio"/>	submitted by insp

PREVIOUS SAVE Issue DRC - 04 NEXT

localhost:8080/cbec-aces-gst-ui/# Copyright © 2017 Govt. of India. All Rights Reserved. Version: CBIC_GST_1.51 Apr 28th 2017 [Node:d-113156122]

Type here to search 12:07 PM 7/2/2019

Intimation of Payment DRC-03 (Voluntary)-Verification of payment-Issue of DRC-04:



Task for Superintendent: Returned/Verified DRC-03'

Step:> User gets FORM DRC-04 in an editable format

localhost:8080/cbec-aces-gst-ui/ x Settings x +

localhost:8080/cbec-aces-gst-ui/

Apps SIT GST Developer Port... localhost:8080/cbec... JSON Editor Online... Bugzilla Main Page The @Scheduled A... CyberArk ICegate Login Microsoft Online Pa...

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

11439

Name : ACES Test250 Designation : Superintendent SSO ID : 27000849 DGGI REGIONAL: REGIONAL1 English Hindi

Form GST DRC - 04

DSR Task List DSR Task List Page Form GST DRC - 03 DRC-03 Verification Form GST DRC - 04

Form GST DRC - 04 [See Rule 142 (2)]

CRN	GSTIN	Name	Tax Period	Fin. Year
AD240519000016K	24AGUPA2847B9ZG	NARESH SHAMRAO AWAD	Apr-2019 May-2019	2019-2020

View LR Part-II View Intimation of payment made by tax payer

Acknowledgement Details Annexure Details

Acknowledgement of acceptance of payment made voluntarily

The payment made by you vide application referred to above is hereby acknowledged to the extent of the amount paid and for the reason stated therein.

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Type here to search

12:10 PM 7/2/2019

Intimation of Payment DRC-03 (Voluntary)-Verification of payment-Issue of DRC-04:



Task for Superintendent: Returned/Verified DRC-03'

Step:> User can fill the DRC-04 form details and click on submit

localhost:8080/cbec-aces-gst-ui/ x Settings x +

localhost:8080/cbec-aces-gst-ui/

Apps SIT GST Developer Port... localhost:8080/cbec... JSON Editor Online... Bugzilla Main Page The @Scheduled A... CyberArk ICegate Login Microsoft Online Pa...

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

11439

Name : ACES Test250 Designation : Superintendent SSO ID : 27000849 DGGI REGIONAL: REGIONAL1 English Hindi

MENU

Form GST DRC - 04

DSR Task List DSR Task List Page Form GST DRC - 03 DRC-03 Verification Form GST DRC - 04

Form GST DRC - 04 [See Rule 142 (2)]

dsf

Place
fdsf

Date
02-Jul-2019

Tax Officer SSO ID
27000849

Tax Officer Designation
Superintendent

Tax Officer Jurisdiction
REGIONAL1

Tax Officer Name
ACES Test250

Submit

localhost:8080/cbec-aces-gst-ui/ Copyright © 2017 Govt. of India. All Rights Reserved. Version: CBIC_GST_1.51 Apr 28th 2017 [Node:d-113156122]

Type here to search

12:11 PM 7/2/2019

Intimation of Payment DRC-03 (Voluntary)-Verification of payment-Issue of DRC-04:



Task for Superintendent: Returned/Verified DRC-03'

Step:> On Successful submission, user gets Confirmation message. At the same time, tax payer gets SMS and mail

The screenshot displays the Central Board of Indirect Taxes and Customs (CBIC) GST portal interface. A modal window titled "Success" is centered on the screen, displaying the message "DRC04 has been submitted successfully." with a "Close" button and a 5-second timer. The background interface shows the user is logged in as "ACES Test250" with the designation "Superintendent". The main menu includes "Form GST DRC - 04", "DSR Task List", and "DSR Task List Page". A table with columns "Sl. No", "Description", and "Actions" is visible, showing "No Record". A green banner at the bottom of the main content area states "Data Saved Successfully !". The right sidebar contains fields for "Tax Officer SSO ID" (27000849), "Tax Officer Designation" (Superintendent), "Tax Officer Jurisdiction" (REGIONAL1), and "Tax Officer Name" (ACES Test250). The footer of the portal indicates "Copyright © 2017 Govt. of India. All Rights Reserved. Version: CBIC_GST_1.51 Apr 28th 2017 [Node:d-113156122]". The Windows taskbar at the bottom shows the system time as 12:12 PM on 7/2/2019.

Intimation of Payment DRC-03 (SCN)-Verification of payment-Issue of DRC-05:



The given case is where the Superintendent himself verifies the payment made against SCN, which is in his monetary limit and issues DRC-05 (conclusion of proceedings)



Task for Superintendent: DRC-03 Pending for Verification

Step:> Superintendent to login with SSO-ID of RSP

Login

localhost:8080/cbec-aces-gst-ui/

Apps SIT GST Developer Port... localhost:8080/cbec... JSON Editor Online... Bugzilla Main Page The @Scheduled A... CyberArk ICegate Login Microsoft Online Pa...

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

SSO ID

27000849

Submit

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Type here to search

5:59 PM 7/1/2019

Intimation of Payment DRC-03 (SCN)-Verification of payment-Issue of DRC-05:



Task for Superintendent: DRC-03 Pending for Verification

Step:-> Select Task List then DSR

The screenshot displays the Central Board of Indirect Taxes and Customs (CBIC) GST User Interface. The browser address bar shows the URL `localhost:8080/cbec-aces-gst-ui/`. The user is logged in as 'ACES Test250' with the designation 'Superintendent' and SSO ID '27000849'. The interface includes a top navigation bar with the CBIC logo, user details, and a notification badge showing '11421'. A left sidebar menu is open, highlighting 'Task Lists' under the 'GST' section. The 'TASK LISTS' sub-menu is expanded, showing options: 'Registration', 'Refunds', 'Returns', 'DSR', 'Assessment', and 'Investigation'. The 'DSR' option is selected. The main content area shows a date 'Monday, July 1, 2019' and two input fields labeled 'Summary' and 'Stage'. The footer contains copyright information: 'Copyright © 2017 Govt. of India. All Rights Reserved. Version: CBIC_GST_1.51 Apr 28th 2017 [Node:d-113156122]'.

Intimation of Payment DRC-03 (SCN)-Verification of payment-Issue of DRC-05:



Task for Superintendent: DRC-03 Pending for Verification

Step:-> Select Task List-> Intimation of payment by Tax Payer (DRC-03) → DRC-03 Pending for Approval

The screenshot displays the Central Board of Indirect Taxes and Customs (CBIC) GST User Interface. The user is logged in as 'ACES Test250', a Superintendent with SSO ID 27000849. The interface shows a 'Task List' for 'Friday, July 5, 2019'. The 'Transactions Summary' section lists two tasks: 'Reply from Tax Payer (DRC 06)' and 'Intimation of payment by Tax Payer (DRC-03)', both with a count of 1. The 'Stage' section shows 'DRC-03 Pending for Approval' with a count of 1. The bottom of the screen shows the Windows taskbar with the system clock at 2:42 PM on 7/5/2019.

localhost:8080/cbec-aces-gst-ui/ x Dashboard x Settings x Dashboard x +

localhost:8080/cbec-aces-gst-ui/

Apps SIT GST Developer Port... localhost:8080/cbec... JSON Editor Online... Bugzilla Main Page The @Scheduled A... CyberArk ICegate Login Microsoft Online Pa...

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

11453

Name : ACES Test250 Designation : Superintendent SSO ID : 27000849 EXECUTIVE SET-UP RANGE: RANGE I English Hindi

DSR Task List

DSR Task List

Task List

Friday, July 5, 2019

Transactions Summary

2

- Reply from Tax Payer (DRC 06) 1
- Intimation of payment by Tax Payer (DRC-03) 1

Export Data

Stage

1

- DRC-03 Pending for Approval

Transaction Chart

Activity Chart

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Type here to search

2:42 PM 7/5/2019 20

Intimation of Payment DRC-03 (SCN)-Verification of payment-Issue of DRC-05:



Task for Superintendent: DRC-03 Pending for Verification

Step:> Select CRN of particular DRC-03 Record. Here periodicity of pendency is shown in colour band.

localhost:8080/cbec-aces-gst-ui/ x localhost:8080/cbec-aces-gst-ui/ x Settings x Dashboard x +

localhost:8080/cbec-aces-gst-ui/

Apps SIT GST Developer Port... localhost:8080/cbec... JSON Editor Online... Bugzilla Main Page The @Scheduled A... CyberArk ICegate Login Microsoft Online Pa...

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

11453

Name : ACES Test250 Designation : Superintendent SSO ID : 27000849 EXECUTIVE SET-UP RANGE: RANGE I English Hindi

Form GST DRC - 03

DSR Task List DSR Task List Page Form GST DRC - 03

FORM GST DRC - 03 [See Rule 142 (2) & 142 (3)]

GSTIN: 24AGUPA2847B9ZG Name: NARESH SHAMRAO AWAD Administered By: Center Fin. Year: 2019-2020

	SCN	CRN
Ref. No.	1CEEUR0301L041900	AD240519000015M
Date	01-05-2019	07-05-2019

Basic Details Payment Details Annexure Details

Cause of Payment SCN

SCN	
Section of Voluntary Payment	74(8) Against SCN
SCN Number	1CEEUR0301L041900008
Manual Entry	
Date	01-05-2019

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Type here to search

2:47 PM 7/5/2019

Intimation of Payment DRC-03 (SCN)-Verification of payment-Issue of DRC-05:



Task for Superintendent: DRC-03 Pending for Verification

Step:> View DRC-03 details

localhost:8080/cbec-aces-gst-ui/ x localhost:8080/cbec-aces-gst-ui/ x Settings x Dashboard x +

localhost:8080/cbec-aces-gst-ui/

Apps SIT GST Developer Port... localhost:8080/cbec... JSON Editor Online... Bugzilla Main Page The @Scheduled A... CyberArk ICegate Login Microsoft Online Pa...

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test250 Designation : Superintendent SSO ID : 27000849 EXECUTIVE SET-UP RANGE: RANGE I English Hindi

Form GST DRC - 03

DSR Task List DSR Task List Page Form GST DRC - 03

FORM GST DRC - 03 [See Rule 142 (2) & 142 (3)]

GSTIN: 24AGUPA2847B9ZG Name: NARESH SHAMRAO AWAD Administered By: Center Fin. Year: 2019-2020

	SCN	CRN
Ref. No.	1CEEUR0301L041900	AD240519000015M
Date	01-05-2019	07-05-2019

Basic Details Payment Details Annexure Details

Act Type	Total Amount
CGST ▼	500000
IGST ▼	1500000

PREVIOUS NEXT Preview Form

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2:47 PM 7/5/2019

Intimation of Payment DRC-03 (SCN)-Verification of payment-Issue of DRC-05:



Task for Superintendent: DRC-03 Pending for Verification

Step:> Click "Verify Payment"

localhost:8080/cbec-aces-gst-ui/ x localhost:8080/cbec-aces-gst-ui/ x Settings x Dashboard x +

localhost:8080/cbec-aces-gst-ui/

Apps SIT GST Developer Port... localhost:8080/cbec... JSON Editor Online... Bugzilla Main Page The @Scheduled A... CyberArk ICegate Login Microsoft Online Pa...

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Ministry of Finance - Department of Revenue

Name : ACES Test250 Designation : Superintendent SSO ID : 27000849 EXECUTIVE SET-UP RANGE: RANGE I English Hindi

Form GST DRC - 03

DSR Task List DSR Task List Page Form GST DRC - 03

Basic Details Payment Details Annexure Details

Reasons if any

Main Document Details Annexure Details Supporting Document Details

Sl No.	Document Name	
1	DRC03_24AGUPA2847B9ZG_20190507124743.pdf	Verify Payment

PREVIOUS NEXT Preview Form

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Intimation of Payment DRC-03 (SCN)-Verification of payment-Issue of DRC-05:



Task for Superintendent: DRC-03 Pending for Verification

Step:-> Click “Yes” to confirm

localhost:8080/cbec-aces-gst-ui/ | Settings | Dashboard

localhost:8080/cbec-aces-gst-ui/

Apps | SIT | GST Developer Port... | localhost:8080/cbec... | JSON Editor Online... | Bugzilla Main Page | The @Scheduled A... | CyberArk | ICegate Login | Microsoft Online Pa...

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test250 | Designation : Superintendent

English | Hindi

11453

Form GST DRC - 03

DSR Task List | DSR Task List Page | Form GST

Basic Details | Payment Details | Annexure Details

Reasons if any

Are you sure you want to Verify Payment ?

YES NO

Payment Verification Confirmation

Main Document Details | Annexure Details | Supporting Document Details

Sl No.	Document Name
1	DRC03_24AGUPA2847B9ZG_20190507124743.pdf

Verify Payment

PREVIOUS NEXT Preview Form

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2:48 PM 7/5/2019

Intimation of Payment DRC-03 (SCN)-Verification of payment-Issue of DRC-05:



Task for Superintendent: DRC-03 Pending for Verification

Step:> System displays 'DRC-03 Verification' in editable mode

localhost:8080/cbec-aces-gst-ui/ x DRC-03 Verification x Settings x Dashboard x +

localhost:8080/cbec-aces-gst-ui/

Apps SIT GST Developer Port... localhost:8080/cbec... JSON Editor Online... Bugzilla Main Page The @Scheduled A... CyberArk ICegate Login Microsoft Online Pa...

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test250 Designation : Superintendent SSO ID : 27000849 EXECUTIVE SET-UP RANGE: RANGE I English Hindi

MENU

DRC-03 Verification

DSR Task List DSR Task List Page Form GST DRC - 03 DRC-03 Verification

DRC-03 Verification

GSTIN	Legal Name	Ref. No.	SCN	CRN	Tax Period		Tenure	
24AGUPA2847B9ZG	NARESH SHAMRAO AWAD	Date	1CEEUR0301L041900008	AD240519000015M	From	To	Year	Month
		01-05-2019		07-05-2019	Apr 2019	May 2019	0	1

Section as per DRC03

74(8)

View Intimation of payment made by tax payer

Penalty Remarks

Sl No.	Verification Parameter	Yes	No	Remarks
1	Whether the interest amount paid is correct or not?	<input type="radio"/>	<input type="radio"/>	Remarks

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Intimation of Payment DRC-03 (SCN)-Verification of payment-Issue of DRC-05:



Task for Superintendent: DRC-03 Pending for Verification

Step:> Answer the verification parameters using options. Make remarks if required

localhost:8080/cbec-aces-gst-ui/ x DRC-03 Verification x Settings x Dashboard x +

localhost:8080/cbec-aces-gst-ui/

Apps SIT GST Developer Port... localhost:8080/cbec... JSON Editor Online... Bugzilla Main Page The @Scheduled A... CyberArk ICegate Login Microsoft Online Pa...

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Ministry of Finance - Department of Revenue

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Name : ACES Test250 Designation : Superintendent SSO ID : 27000849 EXECUTIVE SET-UP RANGE: RANGE I English Hindi

MENU

DRC-03 Verification

DSR Task List DSR Task List Page Form GST DRC - 03 DRC-03 Verification

74(8)

View Intimation of payment made by tax payer

Penalty	Remarks			
Sl No.	Verification Parameter	Yes	No	Remarks
1	Whether the interest amount paid is correct or not?	<input type="radio"/>	<input type="radio"/>	Remarks
2	Whether penalty paid is correct of not?	<input type="radio"/>	<input type="radio"/>	Remarks

SAVE NEXT

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2:48 PM 7/5/2019

Intimation of Payment DRC-03 (SCN)-Verification of payment-Issue of DRC-05:



Task for Superintendent: DRC-03 Pending for Verification

Step:> If validations satisfy the parameters and the dues are paid, the proceedings can be closed. System displays “Issue DRC-05” button. Click on “Issue DRC-05” button, DRC-05 screen shall be displayed

The screenshot shows the 'Form GST DRC - 05' interface within the CBIC GST system. The header includes the Central Board of Indirect Taxes and Customs logo and name, along with user details: Name: ACES Test250, Designation: Superintendent, SSO ID: 27000849, and RANGE: RANGE I. The breadcrumb trail indicates the path: DSR Task List > DSR Task List Page > Form GST DRC - 03 > DRC-03 Verification > Form GST DRC - 05. The form fields are organized into two rows. The first row contains CRN (AD240519000015M), GSTIN (24AGUPA2847B9ZG), Name (NARESH SHAMRAO AWAD), Tax Period (Apr-2019, May-2019), and Fin. Year (2019-2020). The second row contains SCN Number (1CEEUR0301L041900008) and SCN Date (01-May-2019). Below the form fields, there are three buttons: 'View LR Part-II', 'View SCN/Statement', and 'View Intimation of payment made by tax payer'. At the bottom, there are tabs for 'Intimation of Conclusion Details' and 'Annexure Details'. The 'Intimation of Conclusion Details' tab is active, showing 'Act/Rules Provisions' as 'Section 64 of <<State>> Goods and Services Act, 2017' and 'Intimation of conclusion of proceedings'. The footer displays the copyright information: Copyright © 2017 Govt. of India. All Rights Reserved. Version: CBIC_GST_1.51 Apr 28th 2017 [Node:d-113156122].

localhost:8080/cbec-aces-gst-ui/ x localhost:8080/cbec-aces-gst-ui/ x Settings x Dashboard x +

localhost:8080/cbec-aces-gst-ui/

Apps SIT GST Developer Port... localhost:8080/cbec... JSON Editor Online... Bugzilla Main Page The @Scheduled A... CyberArk ICegate Login Microsoft Online Pa...

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test250 Designation : Superintendent SSO ID : 27000849 EXECUTIVE SET-UP RANGE: RANGE I English Hindi

Form GST DRC - 05

DSR Task List DSR Task List Page Form GST DRC - 03 DRC-03 Verification Form GST DRC - 05

Form GST DRC - 05 [See Rule 142 (3)]

CRN GSTIN Name Tax Period Fin. Year

AD240519000015M 24AGUPA2847B9ZG NARESH SHAMRAO AWAD Apr-2019 May-2019 2019-2020

SCN Number SCN Date

1CEEUR0301L041900008 01-May-2019

View LR Part-II View SCN/Statement View Intimation of payment made by tax payer

Intimation of Conclusion Details Annexure Details

Act/Rules Provisions Section 64 of <<State>> Goods and Services Act, 2017

Intimation of conclusion of proceedings

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Intimation of Payment DRC-03 (SCN)-Verification of payment-Issue of DRC-05:



Task for Superintendent: DRC-03 Pending for Verification

Step:> Enter the details of “DRC-05” in all the tabs

localhost:8080/cbec-aces-gst-ui/ x localhost:8080/cbec-aces-gst-ui/ x Settings x Dashboard x +

localhost:8080/cbec-aces-gst-ui/

Apps SIT GST Developer Port... localhost:8080/cbec... JSON Editor Online... Bugzilla Main Page The @Scheduled A... CyberArk ICegate Login Microsoft Online Pa...

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : ACES Test250 Designation : Superintendent SSO ID : 27000849 EXECUTIVE SET-UP RANGE: RANGE I English Hindi

Form GST DRC - 05

DSR Task List DSR Task List Page Form GST DRC - 03 DRC-03 Verification Form GST DRC - 05

Form GST DRC - 05 [See Rule 142 (3)]

View LR Part-II View SCN/Statement View Intimation of payment made by tax payer

Intimation of Conclusion Details Annexure Details

Act/Rules Provisions 74(8)

Intimation of conclusion of proceedings

amount paid is correct - proceedings concluded

Place Tax Officer SSO ID

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2:50 PM 7/5/2019

Intimation of Payment DRC-03 (SCN)-Verification of payment-Issue of DRC-05:



Task for Superintendent: DRC-03 Pending for Verification

Step:> Click “Submit” button and confirm issue of DRC-05. Tax payer gets DRC-05 form. At the same time, he gets SMS/mail also.

The screenshot displays the 'Form GST DRC - 05' submission page in a web browser. A modal window titled 'Success' is centered on the screen, indicating 'DRC05 has been submitted successfully.' with a 4-second timer and a 'Close' button. Below the modal, a green banner reads 'Data Saved Successfully !'. The background form contains the following details:

- Name :** ACES Test250
- Designation :** Superintendent
- Place :** bangalore
- Date :** 05-Jul-2019
- Tax Officer SSO ID :** 27000849
- Tax Officer Designation :** Superintendent
- Tax Officer Jurisdiction :** RANGE I
- Tax Officer Name :** ACES Test250

The footer of the application shows the copyright notice: 'Copyright © 2017 Govt. of India. All Rights Reserved. Version: CBIC_GST_1.51 Apr 28th 2017 [Node:d-113156122]'.

Intimation of Payment DRC-03 (SCN)-Verification of payment-Issue of DRC-05:



Task for Superintendent: DRC-03 Pending for Verification

Step:> Officer can view/download the DRC-05

localhost:8080/cbec-aces-gst-ui/ x localhost:8080/cbec-aces-gst-ui/ x Settings x Dashboard x +

localhost:8080/cbec-aces-gst-ui/

Apps SIT GST Developer Port... localhost:8080/cbec... JSON Editor Online... Bugzilla Main Page The @Scheduled A... CyberArk ICegate Login Microsoft Online Pa...

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

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Name : ACES Test250 Designation : Superintendent SSO ID : 27000849 EXECUTIVE SET-UP RANGE: RANGE I English Hindi

Form GST DRC - 05

DSR Task List DSR Task List Page Form GST DRC - 03 DRC-03 Verification Form GST DRC - 05

Form GST DRC - 05 [See Rule 142 (3)]

Place
bangalore

Date
05-Jul-2019

Tax Officer SSO ID
27000849

Tax Officer Designation
Superintendent

Tax Officer Jurisdiction
RANGE I

Tax Officer Name
ACES Test

Download View

Submit Preview Form

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Intimation of Payment DRC-03 (SCN)-Verification of payment-Issue of DRC-05:



In case, amount Payment falls short, then “Issue OIO” button shall be displayed (System restricts issue of DRC-05).

Task for Superintendent: DRC-03 Pending for Verification

Step:> Issue OIO

DRC-03 Verification

localhost:8080/cbec-aces-gst-ui/

AppsSITGST Developer Port...localhost:8080/cbec...JSON Editor Online...Bugzilla Main PageThe @Scheduled A...CyberArkICegate LoginMicrosoft Online Pa...

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

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EnglishHindi

Name : ACES Test250Designation : SuperintendentSSO ID : 27000849EXECUTIVE SET-UPRANGE: RANGE I

Registration Task ListDRC-03 VerificationTask ListDSR Task List PageForm GST DRC - 03DRC-03 Verification

Sl No.	Verification Parameter	Yes	No	Remarks
1	Whether the interest amount paid is correct or not?	<input type="radio"/>	<input checked="" type="radio"/>	<u>submiyeed</u> by <u>insp.</u> and updated by <u>RSP</u>

Interest Calculation

Tax Period	Place of Supply	Act	Rate of Interest	Tax Amount	Interest Payable	Interest Paid	Balance Interest	Action
Apr 2019 - May 2019	Gujarat	SGST	24%	1400000	2762	85	2677	
Apr 2019 - May 2019	Karnataka	IGST	18%	2100000	3107	741	2366	

Note: Please ensure Interest Payable is correct in all respects as per prevailing law. However system is calculating Interest as per data. Interest Payable (interest as per SCN + simple interest (PRT/100) from date of SCN to date of debit entry as per DRC 03)

SAVEIssue OIONEXT

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Thank You

