

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		< Auto>									
3.	Cause of payment		<< drop down>> Audit, investigation, voluntary, SCN, annual return, reconciliation statement, 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.)											
	<i>Sr. No.</i>	<i>Tax Period</i>	<i>Act</i>	<i>Place of supply (POS)</i>	<i>Tax/Cess</i>	<i>Interest</i>	<i>Penalty, if applicable</i>	<i>Others</i>	<i>Total</i>	<i>Ledger utilised (Cash/Credit)</i>	<i>Debit entry no.</i>	<i>Date of debit entry</i>
	1	2	3	4	5	6	7	8	9	10	11	12

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

ACTION POINTS

1. This form is relevant for submitting the information about payment made voluntarily or made against the show cause notice or statement.

2. Rule 142(2) provides that 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.

3. Rule 142(3) provides that 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 Rule 142(1), he shall intimate the proper officer of such payment in FORM GST DRC-03.