

	FORM GST DRC-03 and adjusted through FORM GST DRC-03A.	
	Any other document (please specify)	

Signature of authorized signatory

Name/Designation.....

Email address.....

Mobile No.....

Instructions:

1. In columns 1 to 6 of Table 2, the details of the order against which the application under section 128A is filed needs to be filled in by the applicant.
2. In case the order is available on the common portal, ARN number of the same needs to be filled. If the same is not available on the portal, the order number of the manually issued order needs to be filled.
3. In Table 3, columns 2 to 8 will be auto filled, in case the order is available on the common portal. If the same is not available on the portal, the details of the same are to be manually filled in by the applicant.
4. Similarly, the reference number of the credit entry (made in ELR- Part II) needs to be filled in column 1 of Table 4. In case the payment intended to be made towards the said demand order was originally paid through FORM GST DRC-03, and later adjusted through filing an application in FORM GST DRC - 03A, the reference numbers of the same are to be filled in columns 2 and 3, and the rest of the columns will be auto-filled.
5. While calculating the amount deductible on account of not being payable in accordance with sub-section (5) or sub-section (6) of section 16, from the amount payable in terms of the notice or statement or order under section 73, as the case may be, applicant is required to ensure that such amount is deducted only where ITC has been denied solely on account of contravention of section 16(4) and not on any other grounds.

FORM GST SPL -03**Notice in response to an application filed under Section 128A***[see rule 164(8)]*

Date:

Reference No.:

To

GSTIN of applicant

Legal Name of applicant

Address of applicant

Reference No. of FORM GST SPL -01 or FORM GST SPL -02 dated

Subject: Notice in response to application filed under section 128A-regarding

1. Whereas, you have submitted an application under section 128A, declaring your outstanding dues and seeking waiver of interest and penalty in the FORM GST SPL-01/ FORM GST SPL-02 bearing reference no.....dated
2. Upon verification of your application and the details provided therein, your application is liable to be rejected for the following reasons:
 - [Reason 1]
 - [Reason 2]

OR/ AND

In this regard, it appears that the amount of tax is short paid by you as given below:

Demand details (A)							Demand paid through FORM GST DRC 03 (in case of notice/ statement) or by crediting electronic liability register in case of orders					Out of amount mentioned in (A), demand pertaining only to ITC which has been denied solely on account of contravention of section 16(4) and not on any other grounds, and which has now become eligible as per section 16(5) or section 16(6), if any.					Demand Short Paid				
Notice id/ Order id No.	Financial Period	IGS T	CGS T	SGS T	CES S	Total Tax including Cess	IGS T	CGS T	SGS T	CES S	Total Tax including Cess	IGS T	CGS T	SGS T	CES S	Total Tax including Cess	IGS T	CGS T	SGS T	CES S	Total Tax including Cess
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Drop down																				
	Drop down																				

- You are hereby required to show cause, along with necessary documents in FORM GST SPL-04, to support your claim, as to why your application no..... dated should not be rejected.
- You are also granted an opportunity for a personal hearing on [date and time] at [venue]. You may appear in person or through an authorized representative to present your case.

[Signature]
 [Name of the Tax Officer]
 [Designation]
 [Jurisdiction]
 [Address]

Upload Attachment

FORM GST SPL-04

[see rule 164(9)]

Reply to notice issued under rule 164(8)

Date:

Reference No:
 To
 Proper Officer
 Jurisdiction
 Legal Name of the applicant.....
 Address of applicant

Reference No of FORM GST SPL-03: Dated

Subject: Reply to the notice issued in respect of application filed under section 128A.

Sir/Madam,

This is in reference to the notice issued in FORM GST SPL-03 *vide* no dated from your office.

The reply is as under: