

**Instruction No. 04/2023-GST**

**F.No.20016/41/2023-CBIC  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs  
GST Policy Wing  
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New Delhi, dated the 23<sup>rd</sup> November 2023

To,

All the Principal Chief Commissioners / Chief Commissioners / Principal Commissioners / Commissioners of Central Tax

All the Principal Directors General/ Directors General of Central Tax

Madam/Sir,

**Subject: Serving of the summary of notice in FORM GST DRC-01 and uploading of summary of order in FORM GST DRC-07 electronically on the portal by the proper officer-regarding.**

Reference is invited to the provisions of section 52, section 73, section 74, section 122, section 123, section 124, section 125, section 127, section 129 and section 130 of Central Goods and Service Tax Act, 2017 (herein after referred to as the CGST Act), as per which a notice is required to be issued by the proper officer to a person for demand and recovery of any amount of tax not paid or short paid/ amount of input tax credit wrongly availed/ amount of refund erroneously made, for recovery of interest and/ or for imposition of any penalty or fine on the said person. Attention is also invited to sub-rule (1) of rule 142 of Central Goods and Service Tax Rules, 2017 (herein after referred to as the CGST Rules) as per which, along with the notices issued under section 52 or section 73 or section 74 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 of CGST Act, a summary of such notice is also required to be served by the proper officer electronically on the portal in **FORM GST DRC-01**.

2. It is also mentioned that as per sub-rule (5) of rule 142 of CGST Rules, where any order is issued by the proper officer under section 52 or section 62 or section 63 or section 64 or section 73 or section 74 or section 75 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 of CGST Act, summary of such order is also required to be uploaded electronically on the portal by the proper officer in **FORM GST DRC-07**, specifying the amount of tax, interest and penalty, as the case may be, payable by the person concerned.

3. It has been brought to the notice of the Board that some of the field formations are serving such notices and orders manually only and are not serving the summary of the notices issued under section 52 or section 73 or section 74 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 of CGST Act, electronically on the

portal in **FORM GST DRC-01**, or are not uploading the summary of the order issued under section 52 or section 62 or section 63 or section 64 or section 73 or section 74 or section 75 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 of CGST Act electronically on the portal in **FORM GST DRC-07**.

4. It is highlighted that non-issuance of the summary of such notices/ orders electronically on the portal is in clear violation of the explicit provisions of CGST Rules. Besides, serving/ uploading the summary of notices/ orders electronically on the portal not only makes the said notices/ orders available electronically to the taxpayers on the portal, but also helps in keeping a track of such proceedings and consequential action in respect of recovery, appeal etc, subsequent to issuance of such notices/ orders. Accordingly, any deviation from this requirement under CGST Rules may adversely impact record keeping under GST. Further, such an action may also impact further proceedings of appeal and/ or recovery to be done seamlessly on the portal.

5. The proper officers are accordingly directed to ensure that summary of the notices issued under section 52 or section 73 or section 74 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 of CGST Act are served, electronically on the portal in **FORM GST DRC-01**. Also, they should ensure that summary of the order issued under section 52 or section 62 or section 63 or section 64 or section 73 or section 74 or section 75 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 of CGST Act is uploaded electronically on the portal in **FORM GST DRC-07**.

6. The Principal Chief Commissioners/ Chief Commissioners of the CGST Zones and Principal Director General of DGGI may closely supervise the officers under their Zones/ Directorate to ensure strict compliance of the above provisions of rule 142 of CGST Rules by the officers within their Zones/ Directorate.

7. Difficulties, if any, in implementation of these instructions may be brought to the notice of the Board (gst-cbec@gov.in).

(Sanjay Mangal)  
Principal Commissioner (GST)

Copy to:

1. The Joint Secretary, GST Council Secretariat, New Delhi for circulating the same to all States/ UTs for information and necessary action at their end.