

[FORM GST DRC-01A⁸¹

Intimation of tax ascertained as being payable under section 73(5)/74(5)

[See Rule 142 (1A)]

Part A

No.:

Date:

Case ID No.

To

GSTIN.....Name

me.....

Address.....

Sub.: Case Proceeding Reference No..... - Intimation of liability under section 73(5)/section 74(5) – reg.

Please refer to the above proceedings. In this regard, the amount of tax/interest/penalty payable by you under section 73(5) / 74(5) with reference to the said case as ascertained by the undersigned in terms of the available information, as is given below:

Act	Period	Tax			
CGST Act					
SGST/UTGST Act					
IGST Act					
Cess					
Total					

The grounds and quantification are attached / given below:

You are hereby advised to pay the amount of tax as ascertained above alongwith the amount of applicable interest in full by....., failing which Show Cause Notice will be issued under section 73(1).

You are hereby advised to pay the amount of tax as ascertained above alongwith the amount of applicable interest and penalty under section 74(5) by , failing which Show Cause Notice will be issued under section 74(1).

In case you wish to file any submissions against the above ascertainment, the same may be furnished by in Part B of this Form

Proper Officer

Signature.....

Name.....

Designation.....

⁸¹ Inserted vide Notf no. 49/2019-CT dt. 09.10.2019

Part B

Reply to the communication for payment before issue of Show Cause Notice

[See Rule 142 (2A)]

No.:

Date:

To

Proper Officer,

Wing / Jurisdiction.

Sub.: Case Proceeding Reference No.....- Payment/Submissions in response to liability intimated under Section 73(5)/74(5) – reg.

Please refer to Intimation ID..... in respect of Case ID..... vide which the liability of tax payable as ascertained under section 73(5) / 74(5) was intimated.

In this regard,

A. this is to inform that the said liability is discharged partially to the extent of Rs. through..... and the submissions regarding remaining liability are attached / given below:

OR

B. the said liability is not acceptable and the submissions in this regard are attached / given below:

Authorised Signatory

Name.....

GSTIN.....

Address.....