

## **FAQs > Return Compliance in Form DRC-01C (Intimation of difference in ITC available and ITC claimed)**

### **1. When can Form DRC-01C be filed?**

The system checks the spike between the ITC available as per GSTR-2B and ITC claimed in Form GSTR-3B/3BQ for each return period. If the ITC available in GSTR-2B exceeds the ITC claimed in Form GSTR-3B/3BQ by a pre-defined limit for a return period or the percentage difference between the ITC available as per GSTR-1 exceeds the configurable percentage threshold from the ITC claimed in Form GSTR-3B for a return period, an intimation is sent to you.

Once you receive an intimation in Form DRC-01C, i.e., if there is a difference between the ITC available in GSTR-1/IFF and that claimed through GSTR-3B/3BQ beyond the configurable threshold limit, you need to submit your reply in Form DRC-01C Part B.

**Note:** If a taxpayer doesn't file response to Form GST DRC-01C for previous tax period, then for the subsequent tax period, they will not be able to file their Form GSTR-1/IFF.

### **2. On which class of taxpayers is Form DRC-01C applicable?**

Form DRC-01C is applicable to various types of taxpayers, including regular taxpayers (including SEZ units and SEZ developers), casual taxpayers, and taxpayers who have opted out of the composition scheme.

### **3. I have not filed the Form DRC-01C for the previous Tax period. Can I still file GSTR-1/IFF for the current Tax period?**

If you have not filed Form DRC-01C Part B for any period for which you received an intimation in Form DRC-01C Part A, you will not be able to file GSTR-1/IFF for the subsequent period. It is important to ensure timely filing of Form DRC-01C Part B to avoid any interruptions in the filing of GSTR-1/IFF.

### **4. How will I be intimated that I have to submit reply in Form DRC-01C Part B?**

Once the intimation in Form DRC-01C Part A is generated, a Reference Number will be assigned. You will receive the intimation via email and SMS, which will include the Reference Number. Please ensure to check both your email and mobile messages for the intimation and keep the Reference Number handy for future reference and correspondence.

**Note:** You can also check this intimation on GST Portal. Navigate to **Services > Returns > Return Compliance > ITC Mismatch DRC-01C**.

### **5. Can Form DRC-01C Part B be filed monthly or quarterly?**

For quarterly filers (QRMP), Form DRC-01C will be generated, if applicable, after filing the quarterly GSTR-3B. On the other hand, for monthly filers, Form DRC-01C will be generated on a monthly basis after filing the monthly GSTR-3B. Therefore, Form DRC-01C Part B can be filed either on a monthly or quarterly basis, depending on the frequency of filing GSTR-3B.

### **6. After filing the reply for DRC-01C Part B, how much time will it take to unblock the form GSTR-1/IFF? When will I be able to file GSTR-1/IFF?**

After filing the reply for DRC-01C Part B, you can instantly file GSTR-1/IFF. If you are facing any issue while filing GSTR-1/IFF, then you need to log out and log in again after a few minutes.

### **7. While entering the ARN for filing the reply for DRC-01C Part B, I am getting an error message stating that 'Please provide valid ARN of DRC-03'. Why am I getting this error message?**

If you encounter an error message while entering the ARN to file the reply for DRC-01C Part B, please check the following points:

- Ensure that the ARN is valid and corresponds to the same DRC-03 and GSTIN.
- The DRC-03 should have been filed on or after the date when DRC-01C Part A was issued.
- Confirm that the cause of payment specified in the DRC-03 is "Liability mismatch - GSTR-1 to GSTR-3B."
- The overall tax period should align with the period for which DRC-01C Part A was issued.
  - For monthly filers, the period should be the same, including both the "From" and "To" dates.
  - For quarterly filers, it should cover at least one month within the quarter.

### **8. How can I deselect any reason for the payment difference, after providing the details for the reason selected earlier?**

If you deselect any reasons for difference after providing the details, the system will display an error message, requesting for deletion of details already provided. So, after deleting the details entered for the reason selected earlier, you will be able to deselect that reason.

# Manual > Return Compliance in Form DRC-01C (Intimation of difference in ITC available and ITC claimed)

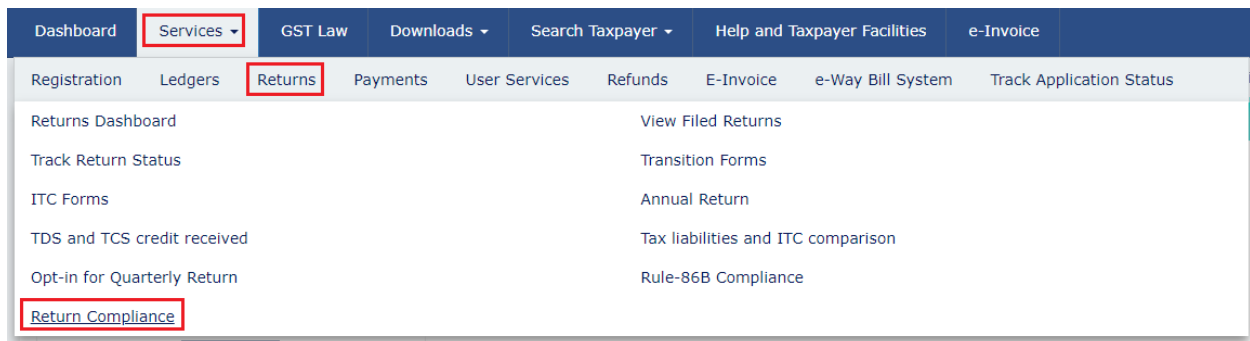
If there is a difference between the ITC available as per GSTR-2B and ITC claimed in GSTR-3B/3BQ that exceeds a pre-defined limit, you will receive an intimation in Form DRC-01C. In such cases, it is mandatory to file Form DRC-01C Part B to provide the necessary details and reconcile the difference.

**Note:** If you do not file response of DRC-01C Part B, then you will not be able to file GSTR-1/IFF for the subsequent tax period.

## How can I file Form DRC-01C PART B?

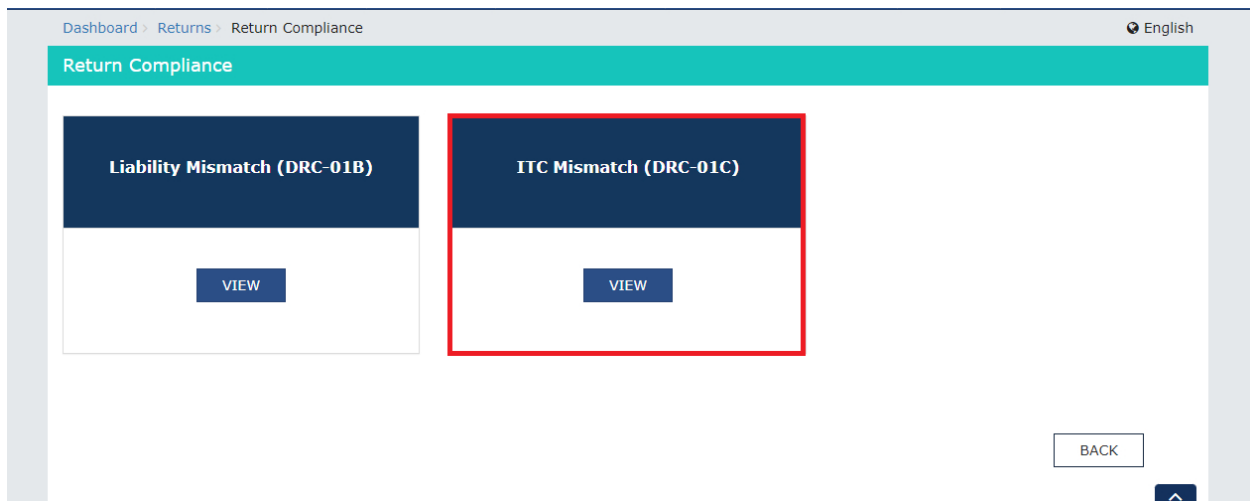
To file the Form DRC-01C Part B, please follow the steps below:

1. Access the GST portal by visiting [www.gst.gov.in](http://www.gst.gov.in). The GST home page will be displayed.
2. Login to the GST Portal using your valid credentials.
3. Navigate to **Services > Returns > Return Compliance** option. Alternatively, you can directly click on the **Return Compliance** link available on the dashboard.

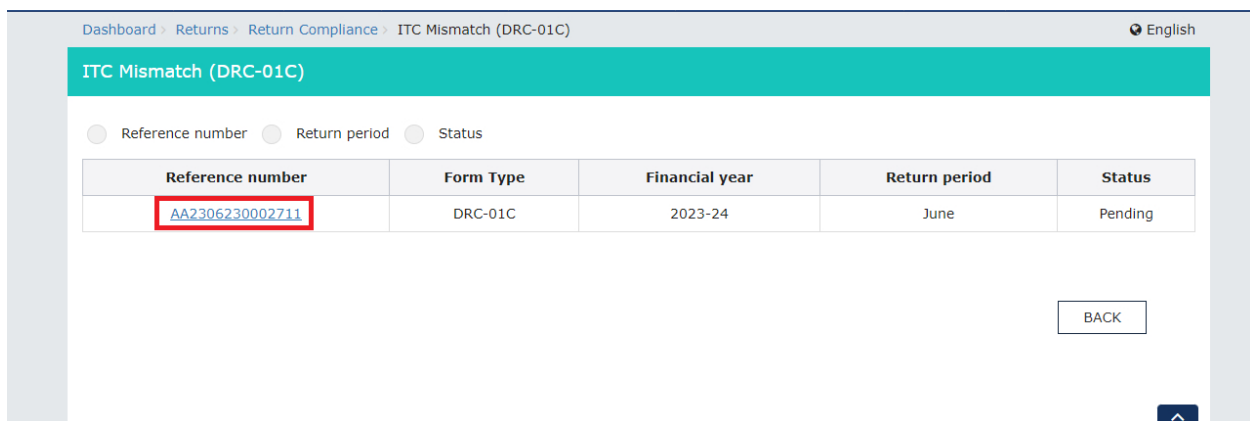


By following these steps, you will be able to access the necessary section to file Form DRC-01C Part B on the GST portal.

4. The **Return Compliance** page is displayed. In the **ITC Mismatch (DRC-01C)** tile, click the **VIEW** button.



5. The **ITC Mismatch (DRC-01C)** page is displayed. The pending DRC-01C will be displayed. Click the Reference number hyperlink.



Note: Alternatively, you can click any one option from Reference number, Return period or Status to search for the intimation DRC-01C which is issued to you.

**Case 1:** If you click the **Reference number** option, then enter the **ARN** and click the **SEARCH** button. You will get all the completed and pending records list. If the status for the record is **pending**, then you can file the Form DRC-01C.

Dashboard > Returns > Return Compliance > ITC Mismatch (DRC-01C) English

### ITC Mismatch (DRC-01C)

Reference number  Return period  Status

**Case 2:** If you click the **Return period** option, then you need to select the **Financial Year** for which you need to file DRC-01C and **Return period** from the drop-down list. Click the **SEARCH** button. You will get the completed and pending records list. If the status for the record is **pending**, then you can file the Form DRC-01C.

Dashboard > Returns > Return Compliance > ITC Mismatch (DRC-01C) English

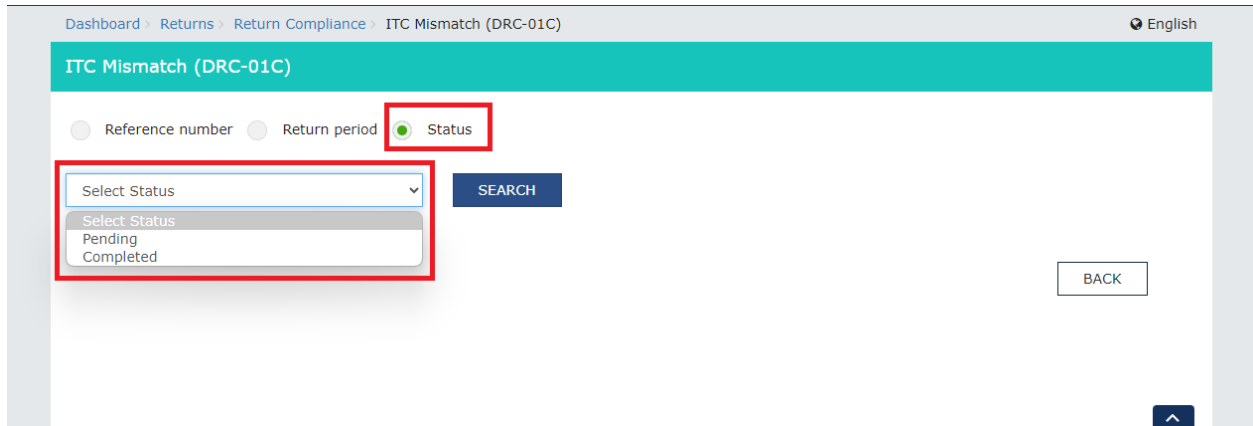
### ITC Mismatch (DRC-01C)

Reference number  Return period  Status

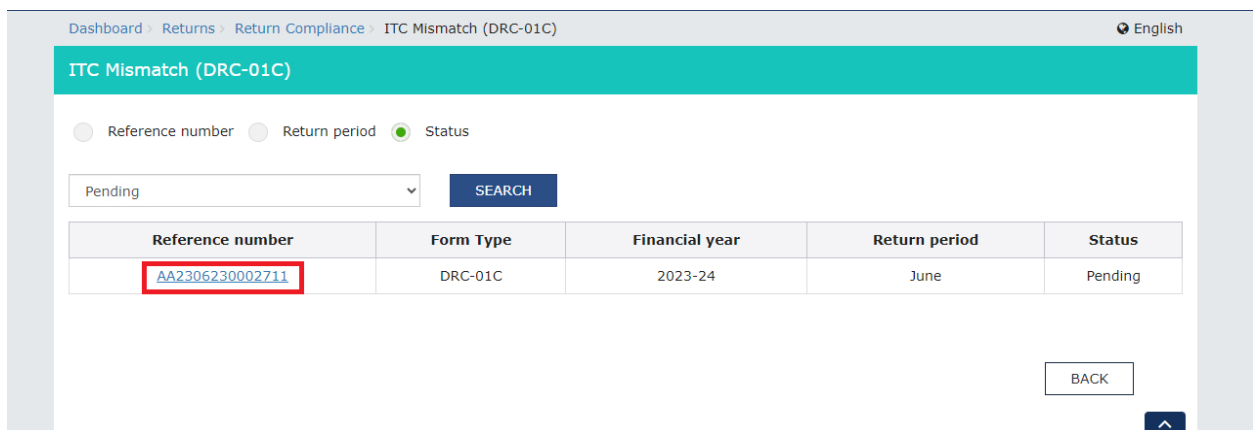
**Financial Year**

**Return period**

**Case 3:** If you click the **Status** option, then you need to select the status **Pending** or **Completed** from the drop-down list and click the **SEARCH** button. If you select **Pending** status, then pending records will be displayed. For the **Pending** record, you can file the Form DRC-01C. If you select the **Completed** records, then the completed records will be displayed.



6. Click the **Reference number** hyperlink.



7. The ITC Mismatch (DRC-01C) details page with **PART-A** and **PART-B** will be displayed. **PART-A** will display the **Intimation of difference in input tax credit available in auto-generated statement containing the details of input tax credit and that availed in return.**

In **PART-B Reply by Taxpayer in respect of the intimation of difference in input tax credit**, there are two sub-parts. In part 1, you can provide the **ARN** of the payment which is made via **DRC-03** for the period for which **DRC-01C** has been issued to you.

You can also make the payment for the **difference in ITC** by clicking the **CLICK HERE FOR DRC-03** button. In part 2, you can select the **Reason** for the Difference in ITC Reported and provide further explanations in the text box.

## ITC Mismatch (DRC-01C)

Help ?

GSTIN - 23KABBC1234N1ZQ  
REF No. - AA2306230002711Legal Name - TCS  
Financial Year - 2023-24Trade Name - GSTN  
Return Period - Apr-Jun

Status - Pending

## PART-A Intimation of difference in input tax credit available in auto-generated statement containing the details of input tax credit and that availed in return

1. It is noticed that the input tax credit availed by you in the return furnished in FORM GSTR-3B exceeds the amount of input tax credit available to you in accordance with the auto-generated statement containing the details of input tax credit made available to you in FORM GSTR-2B for the period **Apr-Jun 2023** by an amount of Rs. 30,87,487.75. The details thereof are as follows:

Form Type	Input tax credit available / availed (in Rs.)				
	IGST	CGST	SGST/UTGST	CESS	Total
FORM GSTR-2BQ	1,12,15,117.25	0.00	0.00	9,12,512.00	1,21,27,629.25
FORM GSTR-3BQ	1,12,15,117.00	0.00	0.00	40,00,000.00	1,52,15,117.00
<b>Excess input tax credit availed</b>	<b>-0.25</b>	<b>0.00</b>	<b>0.00</b>	<b>30,87,488.00</b>	<b>30,87,487.75</b>

2. In accordance with sub-rule (1) of rule 88D, you are hereby requested to either pay an amount equal to the said excess input tax credit, along with interest payable under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01C, and/or furnish the reply in Part-B of FORM GST DRC-01C incorporating reasons in respect of that part of the excess input tax credit that has remained to be paid, within a period of seven days.

3. It may be noted that where any amount of the excess input tax credit remains to be paid after completion of a period of seven days and where no explanation or reason for the same is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be liable to be demanded in accordance with the provisions of section 73 or section 74 of the CGST Act, 2017, as the case may be.

4. This is a system generated notice and does not require signature.

[DOWNLOAD DRC-01C PART A](#)

## PART-B Reply by Taxpayer in respect of the intimation of difference in input tax credit

**To add DRC-03, enter its ARN and press VALIDATE button.**

1. Paid the difference amount through DRC-03

[VALIDATE](#)
[CLICK HERE FOR DRC-03](#)

S.No. 0	ARN of Form GST DRC-03	Tax Period	Paid Under Head	IGST (₹)	CGST (₹)	SGST/UTGST (₹)	CESS (₹)	

## AND/OR

2. Select and explain the reason for difference

- Input tax credit not availed in earlier tax period(s)...( [Read more](#) )
- Input tax credit not availed in earlier tax period(s) inadvertently or due to mistake or omission.
- ITC available on account of import of goods is not reflected in FORM GSTR-2B.
- ITC available on account of inward supplies from SEZ is not reflected in FORM GSTR-2B.
- Excess reversal of ITC in previous tax periods; the same being reclaimed in the current tax period.
- Recredit of ITC on payment made to supplier, in respect of ITC reversed as per rule 37 in earlier tax period.
- Recredit of ITC on filing of return by the supplier, in respect of ITC reversed as per rule 37A in earlier tax period.
- FORM GSTR-3B filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.)
- Any other reasons (Please specify)

## Upload supporting document (if any)

[Choose File](#) No file chosen

- Only PDF/JPG file format is allowed.
- Maximum file size for upload is 5MB.

I/ We, 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.

[BACK](#)
[SAVE](#)
[PREVIEW DRC-01C](#)
[FILE GST DRC-01C](#)

**Note 1:** You can click the **DOWNLOAD DRC-01C PART-A** button to download the **DRC-01C PART A** form.

Dashboard > Returns > Return Compliance > ITC Mismatch (DRC-01C)
English

ITC Mismatch (DRC-01C)
Help ?

GSTIN - 23KABBC1234N1ZQ	Legal Name - TCS	Trade Name - GSTN
REF No. - AA2306230002711	Financial Year - 2023-24	Return Period - Apr-Jun
Status - Pending		

**PART-A** Intimation of difference in input tax credit available in auto-generated statement containing the details of input tax credit and that availed in return
▲

1. It is noticed that the input tax credit availed by you in the return furnished in FORM GSTR-3B exceeds the amount of input tax credit available to you in accordance with the auto-generated statement containing the details of input tax credit made available to you in FORM GSTR-2B for the period **Apr-Jun 2023** by an amount of Rs. 30,87,487.75. The details thereof are as follows:

Form Type	Input tax credit available / availed (in Rs.)				
	IGST	CGST	SGST/UTGST	CESS	Total
<b>FORM GSTR-2BQ</b>	1,12,15,117.25	0.00	0.00	9,12,512.00	1,21,27,629.25
<b>FORM GSTR-3BQ</b>	1,12,15,117.00	0.00	0.00	40,00,000.00	1,52,15,117.00
<b>Excess input tax credit availed</b>	-0.25	0.00	0.00	30,87,488.00	<b>30,87,487.75</b>

2. In accordance with sub-rule (1) of rule 88D, you are hereby requested to either pay an amount equal to the said excess input tax credit, along with interest payable under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01C, and/or furnish the reply in Part-B of FORM GST DRC-01C incorporating reasons in respect of that part of the excess input tax credit that has remained to be paid, within a period of seven days.

3. It may be noted that where any amount of the excess input tax credit remains to be paid after completion of a period of seven days and where no explanation or reason for the same is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be liable to be demanded in accordance with the provisions of section 73 or section 74 of the CGST Act, 2017, as the case may be.

4. This is a system generated notice and does not require signature.

DOWNLOAD DRC-01C PART A

**Note 2:** The system generated PDF for **DRC-01C PART A** will be downloaded.

**FORM GST DRC-01C**  
 [See rule 88D]  
**PART-A (System Generated)**

**Intimation of difference in input tax credit available in auto-generated statement containing the details of input tax credit and that availed in return**

Ref No: AA2306230002711  
 GSTIN: 23KABBC1234N1ZQ  
 Legal Name: TCS

Date: 03/10/2023

1. It is noticed that the input tax credit availed by you in the return furnished in FORM GSTR-3B exceeds the amount of input tax credit available to you in accordance with the auto-generated statement containing the details of input tax credit made available to you in FORM GSTR-2B for the period **Apr-Jun 2023** by an amount of Rs. 30,87,487.75. The details thereof are as follows:

Form Type	Input tax credit available / availed (in Rs.)				
	IGST	CGST	SGST/UTGST	CESS	Total
<b>FORM GSTR-2BQ</b>	1,12,15,117.25	0.00	0.00	9,12,512.00	1,21,27,629.25
<b>FORM GSTR-3BQ</b>	1,12,15,117.00	0.00	0.00	40,00,000.00	1,52,15,117.00
<b>Excess input tax credit availed</b>	-0.25	0.00	0.00	30,87,488.00	<b>30,87,487.75</b>

2. In accordance with sub-rule (1) of rule 88D, you are hereby requested to either pay an amount equal to the said excess input tax credit, along with interest payable under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01C, and/or furnish the reply in Part-B of FORM GST DRC-01C incorporating reasons in respect of that part of the excess input tax credit that has remained to be paid, within a period of seven days.

3. It may be noted that where any amount of the excess input tax credit remains to be paid after completion of a period of seven days and where no explanation or reason for the same is furnished by you or where the explanation or reason furnished by you is not found to be



8. In **PART-B**, enter the **ARN of DRC-03** through which payment towards discrepancy communicated in DRC-01C PART A was made and click the **VALIDATE** button.

**PART-B** Reply by Taxpayer in respect of the intimation of difference in input tax credit

**To add DRC-03, enter its ARN and press VALIDATE button.**

1. Paid the difference amount through DRC-03

Enter ARN of DRC-03  **VALIDATE** [CLICK HERE FOR DRC-03](#)

S.No. 0	ARN of Form GST DRC-03	Tax Period	Paid Under Head	IGST (₹)	CGST (₹)	SGST/UTGST (₹)	CESS (₹)	

AND/OR

2. Select and explain the reason for difference

Input tax credit not availed in earlier tax period(s)...( [Read more](#) )

Input tax credit not availed in earlier tax period(s) inadvertently or due to mistake or omission.

ITC available on account of import of goods is not reflected in FORM GSTR-2B.

ITC available on account of inward supplies from SEZ is not reflected in FORM GSTR-2B.

Excess reversal of ITC in previous tax periods; the same being reclaimed in the current tax period.

Credit of ITC on payment made to supplier, in respect of ITC reversed as per rule 37 in earlier tax period.

Credit of ITC on filing of return by the supplier, in respect of ITC reversed as per rule 37A in earlier tax period.

FORM GSTR-3B filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.)

Any other reasons (Please specify)

**Note 1:** If you have entered the incorrect **ARN**, then an error message will be displayed.

**PART-B** Reply by Taxpayer in respect of the intimation of difference in input tax credit

**To add DRC-03, enter its ARN and press VALIDATE button.**

1. Paid the difference amount through DRC-03

AA2315678900148 **VALIDATE** [CLICK HERE FOR DRC-03](#)

Please provide valid ARN of DRC-03

S.No. 0	ARN of Form GST DRC-03	Tax Period	Paid Under Head	IGST (₹)	CGST (₹)	SGST/UTGST (₹)	CESS (₹)	

AND/OR

2. Select and explain the reason for difference

Input tax credit not availed in earlier tax period(s)...( [Read more](#) )

If you are getting this error message, then you need to check the following points:

- **ARN** is valid only, if this is the ARN for same **DRC-03** and of the same **GSTIN**.
- The DRC-03 should have been filed on or after the date on which DRC-01C part A was issued.
- The Cause of payment is **ITC mismatch – GSTR-2A/2B to GSTR- 3B**.
- The overall tax period pertains to the period for which the DRC-01C Part A has been issued.

- o For **Monthly**, it is of the same period, both **From** and **To**.
- o For **Quarterly**, it is of at least one month of the quarter.

**Note 2:** You will be able to file part B of DRC-01C by providing response in either sub part 1 or 2 or in both. It is not mandatory to enter **ARN of DRC-03**.

**Note 3:** If you click the **CLICK HERE FOR DRC-03** button, then you will be navigated to the DRC-03 page for making the payment in case you need to pay any amount.

9. The summary of the payment details that has been paid towards the difference amount through DRC-03 will be displayed.

**PART-B** Reply by Taxpayer in respect of the intimation of difference in input tax credit
^

❗ To add DRC-03, enter its ARN and press VALIDATE button.

1. Paid the difference amount through DRC-03

S.No. 1	ARN of Form GST DRC-03	Tax Period	Paid Under Head	IGST (₹)	CGST (₹)	SGST/UTGST (₹)	CESS (₹)	
	AD231023000001H	Apr-Jun 23	Tax/Cess	15,000.00	0.00	0.00	0.00	
	AD231023000001H	Apr-Jun 23	Interest	300.00	0.00	0.00	0.00	
	AD231023000001H	Apr-Jun 23	Penalty	500.00	0.00	0.00	0.00	

10. Select and explain the reason for the difference in the ITC, in the space provided.

**Note:** In **PART-B**, you can either validate the **ARN of DRC-03** or provide the reason for the **Difference in ITC**. You can also provide both, the ARN of DRC-03 and the reason for difference of ITC.

**PART-B** Reply by Taxpayer in respect of the intimation of difference in input tax credit

**To add DRC-03, enter its ARN and press VALIDATE button.**

1. Paid the difference amount through DRC-03

AD231023000001H

VALIDATE

CLICK HERE FOR DRC-03

S.No. 1	ARN of Form GST DRC-03	Tax Period	Paid Under Head	IGST (₹)	CGST (₹)	SGST/UTGST (₹)	CESS (₹)	
	AD231023000001H	Apr-Jun 23	Tax/Cess	15,000.00	0.00	0.00	0.00	
	AD231023000001H	Apr-Jun 23	Interest	300.00	0.00	0.00	0.00	
	AD231023000001H	Apr-Jun 23	Penalty	500.00	0.00	0.00	0.00	

AND/OR

2. Select and explain the reason for difference

Input tax credit not availed in earlier tax period(s)...( [Read more](#) )

Already [paid](#)

Input tax credit not availed in earlier tax period(s) inadvertently or due to mistake or omission.

Already [corrected](#)

ITC available on account of import of goods is not reflected in FORM GSTR-2B.

Explain reason here

ITC available on account of inward supplies from SEZ is not reflected in FORM GSTR-2B.

Explain reason here

Excess reversal of ITC in previous tax periods; the same being reclaimed in the current tax period.

Explain reason here

Recredit of ITC on payment made to supplier, in respect of ITC reversed as per rule 37 in earlier tax period.

Explain reason here

Recredit of ITC on filing of return by the supplier, in respect of ITC reversed as per rule 37A in earlier tax period.

Explain reason here

FORM GSTR-3B filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.)

Explain reason here

Any other reasons (Please specify)

Explain reason here

Upload supporting document (if any)

No file chosen

**Only PDF/JPG file format is allowed.**

**Maximum file size for upload is 5MB.**

I/ We, 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.

BACK

SAVE

PREVIEW DRC-01C

FILE GST DRC-01C

**Note 1:** You can select any reason out of the four options given. If your reason is not specified, then you can select **any other reasons** and explain the reason in the space provided. You can use up to 500 characters to explain your reason.

**Note 2:** If you have selected the reason for the difference in ITC, but not explained the reason in the space provided then, an error message will pop-up.



## Error

Please provide details against selected reason.

close

**Note 3:** Click the **BACK** button to go to the previous page.

11. Select the declaration **Checkbox**. Select the **Name of Authorized signatory** from the drop-down list and enter the **Place**. Click the **SAVE** button and then click the **FILE GST DRC-01C** button.

## ITC Mismatch (DRC-01C)

Help ?

GSTIN - 23KABBC1234N1ZQ  
REF No. - AA2306230002711Legal Name - TCS  
Financial Year - 2023-24Trade Name - GSTN  
Return Period - Apr-Jun

Status - Pending

## PART-A Intimation of difference in input tax credit available in auto-generated statement containing the details of input tax credit and that availed in return

1. It is noticed that the input tax credit availed by you in the return furnished in FORM GSTR-3B exceeds the amount of input tax credit available to you in accordance with the auto-generated statement containing the details of input tax credit made available to you in FORM GSTR-2B for the period **Apr-Jun 2023** by an amount of Rs. 30,87,487.75. The details thereof are as follows:

Form Type	Input tax credit available / availed (in Rs.)				
	IGST	CGST	SGST/UTGST	CESS	Total
FORM GSTR-2BQ	1,12,15,117.25	0.00	0.00	9,12,512.00	1,21,27,629.25
FORM GSTR-3BQ	1,12,15,117.00	0.00	0.00	40,00,000.00	1,52,15,117.00
<b>Excess input tax credit availed</b>	<b>-0.25</b>	<b>0.00</b>	<b>0.00</b>	<b>30,87,488.00</b>	<b>30,87,487.75</b>

2. In accordance with sub-rule (1) of rule 88D, you are hereby requested to either pay an amount equal to the said excess input tax credit, along with interest payable under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01C, and/or furnish the reply in Part-B of FORM GST DRC-01C incorporating reasons in respect of that part of the excess input tax credit that has remained to be paid, within a period of seven days.

3. It may be noted that where any amount of the excess input tax credit remains to be paid after completion of a period of seven days and where no explanation or reason for the same is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be liable to be demanded in accordance with the provisions of section 73 or section 74 of the CGST Act, 2017, as the case may be.

4. This is a system generated notice and does not require signature.

[DOWNLOAD DRC-01C PART A](#)

## PART-B Reply by Taxpayer in respect of the intimation of difference in input tax credit

**To add DRC-03, enter its ARN and press VALIDATE button.**

1. Paid the difference amount through DRC-03

[VALIDATE](#)
[CLICK HERE FOR DRC-03](#)

S.No. 1	ARN of Form GST DRC-03	Tax Period	Paid Under Head	IGST (₹)	CGST (₹)	SGST/UTGST (₹)	CESS (₹)	
	AD231023000001H	Apr-Jun 23	Tax/Cess	15,000.00	0.00	0.00	0.00	
	AD231023000001H	Apr-Jun 23	Interest	300.00	0.00	0.00	0.00	
	AD231023000001H	Apr-Jun 23	Penalty	500.00	0.00	0.00	0.00	

## AND/OR

2. Select and explain the reason for difference

Input tax credit not availed in earlier tax period(s)...( [Read more](#) )

Input tax credit not availed in earlier tax period(s) inadvertently or due to mistake or omission.

ITC available on account of import of goods is not reflected in FORM GSTR-2B.

ITC available on account of inward supplies from SEZ is not reflected in FORM GSTR-2B.

Excess reversal of ITC in previous tax periods; the same being reclaimed in the current tax period.

Recredit of ITC on payment made to supplier, in respect of ITC reversed as per rule 37 in earlier tax period.

Recredit of ITC on filing of return by the supplier, in respect of ITC reversed as per rule 37A in earlier tax period.

FORM GSTR-3B filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.)

Any other reasons (Please specify)

We, 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.

Name of Authorized signatory \*

Place \*

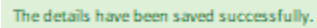
Designation / Status  
CA

Date  
16/05/2023

[BACK](#)
[SAVE](#)
[DOWNLOAD DRC-01C](#)
[FILE GST DRC-01C](#)

**Note 1:** The checkbox for selecting the declaration will be enabled only after saving the details in either sub section A and/or B of **PART B** of **DRC-01C**.

A success message will also be displayed at the top of the screen, upon successfully saving the details.

A horizontal banner with a light green background and a thin grey border. The text "The details have been saved successfully." is written in a small, dark font on the left side of the banner.

The details have been saved successfully.

After selecting declaration check box **SAVE** button will be enabled.

**Note 2:** The **FILE GST DRC-01C** button will be enabled only after you select the **Name of Authorized signatory** and entered the **Place. Designation/Status** and **Date** will be auto populated.

**Note 3:** Click the **DOWNLOAD DRC-01C** button.

A system-generated draft order will be downloaded into your system as displayed. Check the system-generated draft order carefully to rule out any discrepancy.

**FORM GST DRC-01C**

(See rule 88B)

PART A (System Generated)

Intimation of difference in input tax credit available in auto-generated statement  
containing the details of input tax credit and that availed in return.

Ref No: AA2306230002711  
GSTIN: 23KA8BC1234N1ZQ  
Legal Name: TCS

Date: 03/10/2023

1. It is noticed that the input tax credit availed by you in the return furnished in FORM GSTR-3B exceeds the amount of input tax credit available to you in accordance with the auto-generated statement containing the details of input tax credit made available to you in FORM GSTR-2B for the period Apr-Jun 2023 by an amount of Rs. 30,87,487.75. The details thereof are as follows:

Form Type	Input tax credit available / availed (in Rs.)				
	IGST	CGST	SGST/UTGST	CESS	Total
FORM GSTR-2BQ	1,12,15,117.25	0.00	0.00	9,12,512.00	1,21,27,629.25
FORM GSTR-3BQ	1,12,15,117.00	0.00	0.00	40,00,000.00	1,52,15,117.00
Excess input tax credit availed	-0.25	0.00	0.00	-30,87,488.00	30,87,487.75

2. In accordance with sub-rule (1) of rule 88B, you are hereby requested to either pay an amount equal to the said excess input tax credit, along with interest payable under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01C, and/or furnish the reply in Part-B of FORM GST DRC-01C incorporating reasons in respect of that part of the excess input tax credit that has remained to be paid, within a period of seven days.

3. It may be noted that where any amount of the excess input tax credit remains to be paid after completion of a period of seven days and where no explanation or reason for the same is furnished by you or where the explanation or reason furnished by you is not found to be

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acceptable by the proper officer, the said amount shall be liable to be demanded in accordance with the provisions of section 73 or section 74 of the CGST Act, 2017, as the case may be.

4. This is a system generated notice and does not require signature.

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**PART-B**

Reply by Taxpayer in respect of the intimation of difference in input tax credit

Reference No. of intimation: AA2306230002711

Date: 03/10/2023

A. I have paid the amount equal of excess input tax credit, as specified in Part A of FORM GST DRC-01C, fully or partially, along with interest payable under section 50, through FORM GST DRC-03, and the details thereof are as below:

S.No.	ARN of Form GST DRC-03	Tax Period	Paid Under Head	IGST (₹)	CGST (₹)	SGST/UTGST (₹)	CESS (₹)
	AD231023000001H	Apr-Jun 23	Tax/Cess	15,000.00	0.00	0.00	0.00
	AD231023000001H	Apr-Jun 23	Interest	300.00	0.00	0.00	0.00
	AD231023000001H	Apr-Jun 23	Penalty	800.00	0.00	0.00	0.00

**AND/OR**

B. The reasons in respect of that part of the excess input tax credit that has remained to be paid are as under:

S.No.	Brief Reasons for Difference	Details (Mandatory)
1	Input tax credit not availed in earlier tax period(s) due to non-receipt of inward supplies of goods or services in the said tax period (including in case of receipt of goods in installments).	Already paid
2	Input tax credit not availed in earlier tax period(s) inadvertently or due to mistake or omission.	Already corrected
3	ITC available on account of import of goods is not reflected in FORM GSTR-2B.	
4	ITC available on account of inward supplies from SEZ is not reflected in FORM GSTR-2B.	
5	Excess reversal of ITC in previous tax periods, the same being reclaimed in the current tax period.	

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6	Receipt of ITC on payment made to supplier, in respect of ITC reversed as per rule 37 in earlier tax period.	
7	Receipt of ITC on filing of return by the supplier, in respect of ITC reversed as per rule 37A in earlier tax period.	
8	FORM GSTR-3B filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.)	
9	Any other reasons (Please specify)	

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11. A Warning message will pop-up. Click the **PROCEED** button.

**Note:** If you want to make changes in the **PART-B** of **DRC-01C**, then click the **CANCEL** button.



## WARNING

You are about to file the reply in respect of intimation issued in Form DRC-01C Part A. Would you like to proceed? No changes can be made in this reply after filing.

CANCEL

PROCEED

12. Click the **FILE DRC-01C WITH EVC** button.

**Note:** You can also select **FILE DRC-01C WITH DSC**.

The screenshot displays the GST portal interface. A white warning modal is centered on the screen, featuring an orange exclamation mark icon, the word "WARNING" in bold, and the text: "You are about to file the reply in respect of intimation issued in Form DRC-01C Part A. Would you like to proceed? No changes can be made in this reply after filing." Below the text are two buttons: "CANCEL" and "PROCEED".

The background page is titled "Filing with DRC-01C" and shows the following details:

- GSTIN - 23KABBC1234N1ZQ
- REF No. - AA2306230002711
- Status - Pending

At the bottom of the page, there are navigation buttons: "BACK", "PREVIEW DRAFT DRC-01C", "FILE DRC-01C WITH EVC", and "FILE DRC-01C WITH DSC".



13. Enter the **OTP** sent on email and mobile number of the **Primary Authorized Signatory** registered at the GST Portal and click the **VERIFY** button.

## Validate One Time Password (OTP)

One-Time Password (OTP) has been sent to your registered email ID sxxxxxxx@infosys.com and mobile no. 78xxxxxx82. OTP is Valid Till 14:20.  
Please enter the OTP to Confirm filing.

Enter One Time Password (OTP)

If you do not receive the OTP within 30 seconds, please click "RESEND OTP" button to request same OTP again. Resend request can be made maximum three times.

14. A Success message will pop-up. Click the **OK** button to complete the process.



## Filing Successful

FORM DRC-01C of GSTIN 23KABBC1234N1ZQ for the tax period Apr-Jun 2023 has been successfully filed on 03/10/2023 at 17:48.  
The Acknowledgment Reference Number is AA230623000274V.  
The DRC-01C can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns=>Return compliance => ITC Mismatch (DRC-01C).  
This message is sent to your registered Email ID and Mobile Number.

**Note:** You can check the status of the Form DRC-01C as **Completed** from the Status option.

15. Click the **Reference number** hyperlink.

Dashboard > Returns > Return Compliance > ITC Mismatch (DRC-01C) English

### ITC Mismatch (DRC-01C)

Reference number  Return period  Status

Completed

Reference number	Form Type	Financial year	Return period	Status
<a href="#">AA2306230002711</a>	DRC-01C	2023-24	June	Completed

16. The completed form will be displayed. Click the **DOWNLOAD DRC-01C** button to download the final PDF of Form DRC-01C.

**Note:** A system-generated final PDF will be downloaded into your system as displayed.

## FORM GST DRC-01C

[See rule 88D]

PART-A (System Generated)

Intimation of difference in input tax credit available in auto-generated statement  
containing the details of input tax credit and that availed in return

Ref No: AA2206230002711

Date: 03/10/2023

GSTIN: 23KABBC1234N12Q

Legal Name: TCS

1. It is noticed that the input tax credit availed by you in the return furnished in FORM GSTR-3B exceeds the amount of input tax credit available to you in accordance with the auto-generated statement containing the details of input tax credit made available to you in FORM GSTR-2B for the period Apr-Jun 2023 by an amount of Rs. 30,87,487.75. The details thereof are as follows:

Form Type	Input tax credit available / availed (in Rs.)				
	IGST	CGST	SGST/UTGST	CESS	Total
FORM GSTR-2BQ	1,12,15,117.25	0.00	0.00	9,12,512.00	1,21,27,629.25
FORM GSTR-3BQ	1,12,15,117.00	0.00	0.00	40,00,000.00	1,52,15,117.00
Excess input tax credit availed	-0.25	0.00	0.00	30,87,488.00	30,87,487.75

2. In accordance with sub-rule (1) of rule 88D, you are hereby requested to either pay an amount equal to the said excess input tax credit, along with interest payable under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01C, and/or furnish the reply in Part-B of FORM GST DRC-01C incorporating reasons in respect of that part of the excess input tax credit that has remained to be paid, within a period of seven days.

3. It may be noted that where any amount of the excess input tax credit remains to be paid after completion of a period of seven days and where no explanation or reason for the same is furnished by you or where the explanation or reason furnished by you is not found to be

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acceptable by the proper officer, the said amount shall be liable to be demanded in accordance with the provisions of section 73 or section 74 of the CGST Act, 2017, as the case may be.

4. This is a system generated notice and does not require signature.

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## PART-B

## Reply by Taxpayer in respect of the intimation of difference in input tax credit

Reference No. of intimation: AA2306230002711

Date: 03/10/2023

A. I have paid the amount equal of excess input tax credit, as specified in Part A of FORM GST DRC-01C, fully or partially, along with interest payable under section 50, through FORM GST DRC-03, and the details thereof are as below:

S.No. 1	ARN of Form GST DRC-03	Tax Period	Paid Under Head	IGST (₹)	CGST (₹)	SGST/UTGST (₹)	CESS (₹)
	AA231023000001H	Apr-Jun 23	Tax/Cess	15,000.00	0.00	0.00	0.00
	AA231023000001H	Apr-Jun 23	Interest	300.00	0.00	0.00	0.00
	AA231023000001H	Apr-Jun 23	Penalty	500.00	0.00	0.00	0.00

## AND/OR

B. The reasons in respect of that part of the excess input tax credit that has remained to be paid are as under:

S.No.	Brief Reasons for Difference	Details (Mandatory)
1	Input tax credit not availed in earlier tax period(s) due to non-receipt of inward supplies of goods or services in the said tax period (including in case of receipt of goods in installments).	Already paid
2	Input tax credit not availed in earlier tax period(s) inadvertently or due to mistake or omission.	Already corrected
3	ITC available on account of import of goods is not reflected in FORM GSTR-09.	
4	ITC available on account of inward supplies from SEZ is not reflected in FORM GSTR-09.	
5	Excess reversal of ITC in previous tax periods; the same being reclaimed in the current tax period.	

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6	Recredit of ITC on payment made to supplier, in respect of ITC reversed as per rule 37 in earlier tax period.	
7	Recredit of ITC on filing of return by the supplier, in respect of ITC reversed as per rule 37A in earlier tax period.	
8	FORM GSTR-09 filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.)	
9	Any other reasons (Please specify)	

## Verification

I/We 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.

Date: 03/10/2023

Signature of Authorized Signatory  
Name: ANGAD ARORADesignation /Status  
CA