

DRC-03A (Frequently Asked Questions)

Q- What is Form GST DRC-03A?

A- Form GST DRC 03A has been introduced in the GST portal to adjust payments made through Form GST DRC 03 against any outstanding demand in electronic liability register.

Q- Who can file DRC-03A?

A- Taxpayers against whom demand is raised in Form GST DRC 07/DRC 08/MOV 9/MOV 11/APL 04 and for which the payment has been done through Form GST DRC-03 under 'Voluntary' or 'Others' categories can file Form GST DRC-03A.

Q- Which demand orders can be adjusted through Form GST DRC-03A filing?

A- Any outstanding demand order (DRC-07/DRC 08/MOV 09/MOV 11/APL 04) which has not yet been completely paid can be adjusted through Form DRC-03 A filing.

Q- What details do taxpayers need to enter while filing Form GST DRC-03A?

A- Taxpayers need to enter the ARN of Form GST DRC-03 and the demand order number is to be selected using a drop-down. The details of the demand order and the payment done through FORM GST DRC-03 will be displayed.

Q- Can a taxpayer adjust the amount paid in Form GST DRC 03 partially against a demand using Form GST DRC 03A?

A- Yes, a taxpayer can adjust amount paid in Form GST DRC-03 partially against a single demand order or multiple demand orders. The taxpayer has to fill the tables available in Form GST DRC 03A accordingly.

Q- Can a taxpayer use multiple Form GST DRC-03s to adjust a single demand and vice-versa?

A- Yes, a taxpayer can adjust multiple Form GST DRC-03s against a single demand order & a single Form GST DRC-03 can also be used for adjustment against multiple demand orders.

Note – The taxpayer has to file separate DRC-03A for each DRC-03 if multiple DRC-03 are to be adjusted against a single demand order.

Q- What is DRC 03 Register and its purpose?

A- DRC 03 Register is available in GST portal to help the taxpayer in ascertaining the accurate remaining balance of DRC-03 after adjustments made against a demand through DRC-03A. The path to access the DRC-03 register in GST system is **User Service → DRC-03 Register**

Note: DRC 03 register is presently available for DRC 03s which are used in DRC 03A form