

PART-A (System Generated)

Ref No:

Date:

GSTIN:

Legal Name:

1. It is noticed that the tax payable by you, in accordance with the statement of outward supplies furnished by you in FORM GSTR-1 ¹[as amended in FORM GSTR-1A] or using the invoice furnishing facility, exceeds the amount of tax paid by you in accordance with the return furnished in FORM GSTR-3B for the period <from> <to> by an amount of Rs. The details thereof are as follows:

Form Type	Liability declared/ paid (in Rs.)				
	IGST	CGST	SGST/UTGST	Cess	Total
² [FORM GSTR-1/GSTR-1A/IFF]					
FORM GSTR-3B					
Difference in liability					

S. No	Brief Reasons for Difference	Details (Mandatory)
1	Excess Liability paid in earlier tax periods in FORM GSTR-3B	In accordance with sub-rule (1) of rule 88C, you are hereby requested to either pay the said differential tax liability, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in

Part-B of FORM GST DRC-01B, and/or furnish the reply in Part-B of FORM GST DRC-01B incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, within a period of seven days.

3. It may be noted that where any amount remains unpaid within a period of seven days and where no explanation or reason 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 recoverable in accordance with the provisions of section 79 of the Act.
4. This is a system generated notice and does not require signature.

PART-B

Reply by Taxpayer in respect of the intimation of difference in liability

Reference No. of Intimation:

Date:

- A. I have paid the amount of the differential tax liability, as specified in **Part A of FORM GST DRC-01B**, fully or partially, along with interest under section 50, through **FORM GST DRC-03**, and the details thereof are as below:

ARN of FORM GST DRC-03	Paid Under Head	Tax Period	IGST	CGST	SGST/UTGST	CESS

AND/OR

- B. The reasons in respect of that part of the differential tax liability that has remained unpaid, are as under:

2	Some transactions of earlier tax period which could not be declared in the ² [FORM GSTR-1/GSTR-1A/IFF] of the said tax period but in respect of which tax has already been paid in FORM GSTR-3B of the said tax period and which have now been declared in ² [FORM GSTR-1/GSTR-1A/IFF] of the tax period under consideration	
3	² [FORM GSTR-1/GSTR-1A/IFF] filed with incorrect details and will be amended in next tax period (including typographical errors,	

	wrong tax rates, etc.)	
4	Mistake in reporting of advances received and adjusted against invoices	
5	Any other reasons	

Verification

I _____ 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.

Signature of Authorised Signatory Name:
Designation/Status:

Place:

Date:]

- 1.Inserted by Notification No. 12/2024 - CT, dated 10.07.2024.
2. Substituted by Notification No. 12/2024 - CT, dated 10.07.2024.