

CHAPTER - XVIII

DEMANDS AND RECOVERY

Rule 142 : Notice and order for demand of amounts payable under the Act

- (1) The proper officer shall serve, along with the
 - (a) notice under sub-section (1) of section 73 or sub-section (1) of section 74 or sub-section (2) of section 76, a summary thereof electronically in **FORM GST DRC-01**,
 - (b) statement under sub-section (3) of section 73 or sub-section (3) of section 74, a summary thereof electronically in **FORM GST DRC-02**, specifying therein the details of the amount payable.
- (2) Where, before the service of notice or statement, the person chargeable with tax makes payment of the tax and interest in accordance with the provisions of sub-section (5) of section 73 or, as the case may be, tax, interest and penalty in accordance with the provisions of sub-section (5) of section 74, he shall inform the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an acknowledgement, accepting the payment made by the said person in **FORM GST DRC-04**.
- (3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or, as the case may be, tax, interest and penalty under sub-section (8) of section 74 within thirty days of the service of a notice under sub-rule (1), he shall intimate the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an order in **FORM GST DRC-05** concluding the proceedings in respect of the said notice.
- (4) The representation referred to in sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 shall be in **FORM GST DRC-06**.
- (5) A summary of the order issued under sub-section (9) of section 73 or sub-section (9) of section 74 ¹[or sub-section (12) of section 75] or sub-section (3) of section 76 ²[or section 125] ³[or Section 129 or Section 130] shall be uploaded electronically in **FORM GST DRC-07**, specifying therein the amount of tax, interest and penalty payable by the person chargeable with tax.
- (6) The order referred to in sub-rule (5) shall be treated as the notice for recovery.

1 Inserted vide Notification No. 74/2018- State Tax dt. 31/12/2018 w.e.f. 31/12/2018.

2 Inserted vide Notification No. 48/2018- State Tax dt. 10/09/2018 w.e.f. 10/09/2018.

3 Inserted vide Notification No. 28/2018- State Tax dt. 19/06/2018 w.e.f. 19/06/2018.

The Chhattisgarh Goods & Services Tax Rules, 2017

- (7) Any rectification of the order, in accordance with the provisions of section 161, shall be made by the proper officer in **FORM GST DRC-08**.