

# **FAQs > Filing reply in Form GST DRC-06 against proceedings initiated for tax collected, but not deposited with Government**

## **1. How can a Tax Official initiate action on a person who has collected tax but not deposited with the Government?**

Any person whether registered or unregistered, who had collected any amount representing tax, from any other person, but failed to pay it to the Government, will be liable to pay it along with interest. The proper officer may serve on that person a demand, to pay such an amount and for recovery of the said amount.

## **2. Do I get any intimation about the notice or order issued?**

You will get intimation of all notices and orders issued through SMS and e-mail. The same will be available on your dashboard also, if you are a registered person.

## **3. From where can I view notice issued for recovery of taxes?**

Navigate to **Services > User Services > View Additional Notices/ Orders > NOTICES** option.

## **4. From where can I reply to notice issued for recovery of taxes?**

Navigate to **Services > User Services > View Additional Notices/ Orders > REPLIES** option.

## **5. From where can I view order issued for tax collected but not deposited with Government?**

Navigate to **Services > User Services > View Additional Notices/ Orders > ORDERS** option.

## **6. What are the next steps after a taxpayer has replied to the notice?**

If reply to notice furnished by taxable person within 15 days or extended period is found satisfactory, then proceedings can be dropped by the officer by issuing an order to that effect and no further action will be taken in this regard. GST Portal will send the intimation of the order to the taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.

If reply to notice furnished by taxable person within 15 days or extended period is not found satisfactory, then officer may issue the order confirming demand of such amount against such person on Back Office interface of GST portal. GST Portal will send the intimation of the order of creation of demand to the taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard. Debit entry will get generated in Electronic Liability Register of the taxpayer.

## **7. What is the next step if a taxpayer neither replies to notice within time specified in notice nor attends personal hearing?**

In such a case, Tax Official will issue a reminder to the taxpayer. Maximum three reminders can be issued. If the taxpayer neither replies to notice within time specified in notice nor attends personal hearing, even after issue of reminder(s), an order

creating demand can be issued.

## **8. What are the various status of the application/case ID for Assessment/ Adjudication for Tax collected but not deposited with Government?**

The list below provides the list of statuses of the application/case ID for Assessment/ Adjudication for Tax collected but not deposited with Government:

1. Pending for action by tax officer - Status of ARN/Case ID upon recommendations received from Tax Official
2. Pending for reply by taxpayer - Status of ARN/ RFN upon issue of notice to taxpayer to seek clarification
3. Reply furnished, pending for order by tax officer - Status of ARN/ RFN upon reply furnished by taxpayer and pending action by tax official
4. Reply not furnished, pending for order - Status of ARN/ RFN, if person does not attend Personal Hearing on date specified in SCN or extended date or does not give reply
5. Order for dropping proceedings issued - Status of ARN/ RFN upon proceedings dropped by tax official
6. Order for creation of demand issued - Status of ARN/ RFN upon issue of order by tax official
7. Time limit of issue of order expired - Status of ARN/ RFN if period of 1 year has expired from date of issue of notice
8. Demand created - Status of demand Upon issuance of order (Assessment order and GST DRC-07) by tax official