

FAQs > Filing reply to Form GST DRC-22, against proceedings initiated for Recovery of Taxes

1. When recovery process in GST Portal/ law is initiated?

Recovery process in GST Portal is initiated under following conditions:

- Demand ID is created under Assessment, Enforcement, Appeal, Refund or any other module and is reflected in the Electronic Liability Register.
- Prescribed time under the GST law for making the payment of adjudged dues has expired i.e., Recovery against demand is not stayed by any competent authority,
- Demand is in recoverable stage, not within appeal period, finally adjudged, or appeal not filed against the order/appellate order (i.e. order via which demand is confirmed).

2. What are the various modes of recovery process?

In GST regime, where any sum is payable by the taxpayer on account of scrutiny, assessment, enforcement, adjudication and appeal process, and remains unpaid, the tax authorities would initiate the recovery process by adopting any of the following modes as provided in the GST laws. Some of the modes of recovery available to tax official are as under:

- Detaining and selling of goods of the taxpayer in the possession of the tax department/ other officer
- Issuance of letter / correspondence to third parties including banks / any other government departments/ debtors/ any other person provided in law/ successor or transferee or legal heir
- Distrain, detain and sell immovable and movable property
- Issuance of certificate to revenue authorities for recovery as arrears of Land Revenue
- Application to magistrate to recover as fine
- Recovery from Electronic Cash Ledger/ Electronic Credit Ledger of a taxpayer
- Any other mode as prescribed under law

3. What type of notices can be issued?

Based on Mode of Recovery selected, relevant notice type can be issued. The table below provides the list of notice types which can be issued based on mode of recovery.

| Mode of Recovery | Notice Type |
|---|--|
| Sale of taxable goods in control of Recovery officer | FORM GST DRC - 10 (Notice for Auction of Goods under section 79 (1) (b) of the Act) |
| Notice to Third Parties | FORM GST DRC - 13 (Notice to a third person under section 79(1) (c)) FORM GST DRC - 15 (Application before the Civil Court requesting execution for a Decree) |
| Attachment/Seizure of Immovable/Movable properties by Tax Authorities | FORM GST DRC - 16 (Notice for attachment and sale of immovable/movable goods/shares under section 79) FORM GST DRC - 22 (Provisional attachment of property under section 83) |
| Application to Magistrate for recovery as | FORM GST DRC - 19 (Application to the Magistrate for Recovery as Fine) |

| | |
|-----------------------------|---|
| Fine | |
| Notice to Specified Officer | FORM GST DRC - 09 (Order for recovery through specified officer under section 79) |

4. What type of certificates/ orders can be issued?

Based on Mode of Recovery selected, relevant certificate/ order type can be issued. The table below provides the list of certificate/ order type which can be issued based on mode of recovery.

| Mode of Recovery | Certificate/ Order Type |
|---|--|
| Sale of taxable goods in control of Recovery officer | FORM GST DRC - 12 (Sale Certificate) |
| Notice to Third Parties | FORM GST DRC - 14 (Certificate of Payment to a Third Person) |
| Attachment/Seizure of Immovable/Movable properties by Tax Authorities | FORM GST DRC - 12 (Sale Certificate) FORM GST DRC - 23 (Restoration of provisionally attached property / bank account under section 83) |
| Issuance of Certificate to Revenue Authorities | FORM GST DRC - 18 (Certificate action under clause (e) of sub-section (1) section 79) |
| Recovery from other state | FORM GST DRC - 18 (Certificate action under clause (e) of sub-section (1) section 79) |

5. Do I get any intimation about the notice or order issued?

Navigate to **Services > User Services > View Additional Notices/ Orders** to view any notification. You will not receive any intimation through Email or SMS.

6. From where can I view notice issued for recovery of taxes?

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

7. From where can I reply to notice issued for recovery of taxes?

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

8. From where can I view rejection order issued for recovery of taxes?

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

9. Can a Tax Official utilize the amount from my Electronic Credit/Cash Ledger to make recovery of the taxes?

Yes, a Tax Official can utilize the amount from Electronic Credit/Cash Ledger of the taxpayer to make recovery of the taxes.

10. Do I get any intimation once a Tax Official utilizes the amount from my Electronic Credit/Cash Ledger to make recovery of the taxes?

Intimation is sent to the taxpayer via SMS and E-mail once a Tax Official utilizes the amount from your Electronic Credit/Cash Ledger to make recovery of the taxes.

9. What will happen once I file reply to Form GST DRC-22, against proceedings initiated for Recovery of Taxes ?

Once you file your reply successfully, following actions take place on the GST Portal:

- You will receive an acknowledgement intimation via your registered email and SMS, along with the generated RFN.
- Your reply will be available on Tax Official's dashboard.