

FAQs > Payment on Voluntary Basis (FORM GST DRC-03)

1. What is the facility for Payment on Voluntary Basis?

Payment on Voluntary Basis is a facility given to tax payers to make payment u/s 73 or 74 of the CGST Act, 2017 within 30 days of issuance of Show Cause Notice (SCN). Payment could also be made by taxpayers before SCN is issued.

2. When can I make voluntary payment?

You can make voluntary payment before issue of notice u/s 73 or 74 of the CGST Act, 2017 or within 30 days of issue of show cause notice (SCN) under the said sections. You cannot make voluntary payment after 30 days of issue of SCN.

3. What are the pre-conditions to make voluntary payment?

The pre-conditions to make voluntary payment are:

- a. In case, voluntary payment is made before issue of SCN
 - Show Cause Notice under determination of tax should not have been issued.
- b. In case, voluntary payment is made after issue of SCN or statement
 - 30 days' time has not lapsed since SCN is issued.

4. How can I make voluntary payment?

To make voluntary payment against the liability (tax, interest & penalty) based on self-ascertainment of tax, navigate to **Services > User Services > My Applications > Intimation of Voluntary Payment - DRC - 03** option.

5. Can I make partial payment against a liability raised in a SCN?

GST Portal does not allow for making partial payments against a liability raised in a SCN. Complete payment of the amount being demanded in SCN has to be made.

6. Can I save the application for intimation of voluntary payment?

Application for intimation of voluntary payment can be saved at any stage of completion for a maximum time period of 15 days. If the same is not filed within 15 days, the saved draft will be purged from the GST database. To view your saved application, navigate to **Services > User Services > My Saved Applications** option.

7. I don't have sufficient balance to make payment against a liability raised in a SCN. What do I do now?

You can deposit the amount in Electronic Cash Ledger through "Create Challan" functionality which is available on voluntary payment screen. On click of "Create Challan" button, you will be redirected to Create Challan screen in Payment module. In the Create challan page, challan amounts will be auto-populated based on the amount of additional cash required considering the tax liabilities and others.

8. What will happen on filing of Form GST DRC-03?

Electronic Liability Register, Electronic Cash Ledger and Electronic Credit Ledger will be updated upon filing of Form GST DRC-03 i.e. Debit/Credit (both) entry will be posted simultaneously and PRN will be generated accordingly.