

# **FAQs > Viewing Pre-GST Demand Uploaded by Tax Official (Form GST DRC-07A & Form GST DRC-08A)**

## **General**

### **1. What is Form GST DRC-07A?**

If any demand (Tax, interest, penalty, fees or any other dues) was created under Pre-GST laws (e.g. State VAT / CST / Central Excise / Service Tax etc.) and is not recovered under those laws, then it can be recovered as arrears of GST, under GST Act.

The summary of such pre-GST demand will be issued/uploaded in Form GST DRC-07A by Recovery officer on the GST Portal and the demand will be posted in Part II of Electronic Liability Register of the taxpayer.

### **2. What is Form GST DRC-08A?**

Where a pre-GST demand order, uploaded via Form GST DRC-07A is rectified or modified or quashed in any proceedings, including that in appeal, review or revision, or the recovery is made under the existing laws, a summary of such order will be uploaded in FORM GST DRC-08A. Accordingly, Part II of Electronic Liability Register will also be updated.

## **Viewing Form GST DRC-07A & Form GST DRC-08A**

### **3. Where can I view Form GST DRC-07A issued to me?**

To view Form GST DRC-07A, navigate to **Services > User Services > View Additional Notices and Orders > View > DRC-07A**.

### **4. Where can I view Form GST DRC-08A issued to me?**

To view Form GST DRC-08A, navigate to **Services > User Services > View Additional Notices and Orders > View > DRC-08A**.

### **5. Does a taxpayer get any intimation about Form GST DRC-07A or Form GST DRC-08A issued to him?**

Taxpayer will get intimation of issue of Form GST DRC-07A/ Form GST DRC-08A issued to him/her, through SMS and e-mail.

## **Tabs in Case Details page**

### **6. What are the various tabs available in case details page?**

Two clickable tabs - DRC-07A and DRC-08A are available in case detail page.

- DRC-07A: To view details of the DRC-07A issued by Tax Official
- DRC-08A: To view details of the DRC-08A issued by Tax Official

# Making Payment

## 7. How can I make payment against the pre-GST demand issued by Tax Official?

To make payment against the pre-GST demand issued by Tax Official, navigate to **Services > Ledgers > Payment towards Demand** option.

## Type of Status for pre-GST Recover Case ID

### 8. What are the various Status types for searching a pre-GST Recovery Case ID on the Search Screen?

Various status types of a pre-GST Recovery Case ID are:

| Status of Case ID | Action that Results in this Status                  |
|-------------------|---|
| DRC-07A issued    | When Form GST DRC-07A is issued by Recovery Officer |
| DRC-08A issued    | When Form GST DRC-08A is issued by Recovery Officer |