

Manual > Applying for Deferred Payment/Payment in Instalments (FORM GST DRC-20)

How can I file an application for deferred payment or payment in instalments of amount due under the GST Act and follow it up on the subsequent proceedings?

To file an application for deferred payment or payment in instalments of amount due under the GST Act and follow it up on the subsequent proceedings, perform following steps:

- A. [File an Application for deferred payment or payment in instalments](#)
- B. Open the Application's Case Details screen by [searching for your filed Application in My Applications page](#) or from [View Additional Notices/Orders page](#)
- C. Take action using APPLICATIONS tab of Case Details screen: [View your Filed Application](#)
- D. Take action using ORDERS tab of Case Details screen: [View the Order issued on that Application](#)
- E. [View Instalment Calendar](#)

Click each hyperlink above to know more.

A. File an Application for Deferred Payment or Payment in Instalments

To file an Application for Rectification of Order, perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click **Dashboard > Services > User Services > My Applications**

The screenshot shows the GST portal interface. At the top, there is a header with the GST logo and the text 'Goods and Services Tax'. On the right side of the header, it says 'Skip to Main Content' and 'PRAVINBHAI KALIDAS'. Below the header is a navigation bar with several tabs: 'Dashboard', 'Services', 'GST Law', 'Search Taxpayer', 'Help', and 'e-Way Bill System'. The 'Services' tab is selected and expanded, showing a sub-menu with 'Registration', 'Ledgers', 'Returns', 'Payments', 'User Services', and 'Refunds'. The 'User Services' sub-tab is selected and expanded, showing a list of options: 'My Saved Applications', 'View/Download Certificates', 'View My Submissions', 'Search HSN / Service Classification Code', 'Feedback', 'Generate User Id for Advance Ruling', 'View My Submitted LUTs', 'Engage / Disengage GST Practitioner (GSTP)', 'View Additional Notices/Orders', 'My Applications', 'View Notices and Orders', 'Contacts', 'Holiday List', 'Grievance / Complaints', 'Furnish Letter of Undertaking (LUT)', 'Locate GST Practitioner (GSTP)', and 'ITC02-Pending for action'. The 'My Applications' option is highlighted with a red box.

4. **My Applications** page is displayed. In the **Application Type** field, select "**Application for Deferred Payment/Payment in Instalments**" and then click the **NEW APPLICATION** button.

Dashboard > Services > User Services > **My Applications**

My Applications

Application Type* • indicates mandatory fields

From Date To Date

Select DD/MM/YYYY DD/MM/YYYY

Select
Advance Ruling
Intimation of Voluntary Payment - DRC-03
Letter Of Undertaking
Appeal to Appellate Authority
Application for rectification of order
Application for Restoration of Provisional Attachment
Application for Deferred Payment/Payment in Instalments
REFUNDS

SEARCH **NEW APPLICATION**

5. **New Application** page is displayed. Enter details in the displayed fields as mentioned in the following steps.

Dashboard > Services > User Services > My Applications > **New Application**

Application Type	GSTIN/Temporary ID	Legal Name of the Applicant	Status
Application for Deferred Payment/Payment in Instalments	18AJIPA1572EAZB	ANGAD JASBIRSINGH ARORA	New Application

Payment Details* • indicates mandatory fields

Demand ID* **SEARCH**

Tax Period*

From To

Type Of Payment*

Monthly Instalments Deferred Payment

Monthly Instalments

Number of Months* **CALCULATE**

Details of Application for Deferred Payment / Payment in Instalments

Upload Supporting Documents

Enter Document Description

No file chosen

- ❗ Only PDF/JPEG file format is allowed
- ❗ Maximum file size for upload is 5MB
- ❗ Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy.

Reasons

Enter Reason

- ❗ Reason can be given for more clarification

1000 characters remaining

Verification *

I, ANGAD JASBIRSINGH ARORA, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory/ Applicant *

Select

Place *

Enter Place

Designation / Status

Date

21/08/2018

BACK

PREVIEW

SUBMIT

Note: Alternatively, you can access this application form from the following navigation: **Dashboard > Services > Payments > Application for Deferred Payment/Payment in Instalments**

Dashboard	Services ▾	GST Law	Search Taxpayer ▾	Help ▾	e-Way Bill System
Registration	Ledgers	Returns	Payments	User Services	Refunds
Create Challan				Saved Challans	
Challan History				Application for Deferred Payment/Payment in Instalments	

5a. In the **Demand ID** field, enter the demand id and click the **SEARCH** button. Details of the outstanding demand against the Demand ID gets displayed below the SEARCH field. Also, **Tax Period** fields below get auto-populated.

• indicates mandatory fields

Payment Details •

Demand ID •

ZA180818000051W

SEARCH

Description	Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)
Tax/Cess (₹)	0	0	98,797	0
Interest (₹)	0	0	0	0
Penalty (₹)	0	0	10,000	0
Fees (₹)	0	0	0	0
Others (₹)	0	0	0	0
Total(₹)	0	0	1,08,797	0

Tax Period •

From

Apr 2018

To

Jul 2018

5b. In **Type of Payment** field, choose one of the two radio buttons against **Monthly Instalments** or **Deferred Payment** options.

Type Of Payment •



Monthly Instalments



Deferred Payment

5b. i. If you select the radio button against the **Monthly Instalments** option, its field appears. Enter the number of months and click the **CALCULATE** button. This will auto-calculate and display the **Expected Monthly Instalment** table. Also, note the message below the expected monthly instalment table that mentions the per annum interest rate which will be charged on the Tax/Cess amount.

Type Of Payment*

Monthly Instalments Deferred Payment

Monthly Instalments

Number of Months*

10

CALCULATE

	Description	Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)
Expected Monthly Instalment	Tax/Cess (₹)	0	0	9,880	0
	Interest (₹)	0	0	0	0
	Penalty (₹)	0	0	1,000	0
	Fees (₹)	0	0	0	0
	Others (₹)	0	0	0	0
	Total(₹)	0	0	10,880	0

Note: 18% interest rate per annum will be charged on the Tax/Cess Amount

Note: Maximum no of Installment allowed is 24.

5b. ii. If you select the radio buttons against the **Deferred Payment** option, its field appears. Select your preferred **Due date of payment** from the calendar.

Monthly Instalments Deferred Payment

Deferred Payment

Due date of payment*

DD/MM/YYYY



5c. In the **Enter Document Description** field, enter brief description of the document, if any, you wish to upload along with this application. Then, click **Choose File** to upload those document(s). This is not a mandatory field.

Upload Supporting Documents

Enter Document Description

Choose File No file chosen

- Only PDF/JPEG file format is allowed
- Maximum file size for upload is 5MB
- Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy.

5d. In the **Reasons** field, if required, enter details about why you are filing this application. This is not a mandatory field.

Reasons

Enter Reason

Reason can be given for more clarification

1000 characters remaining

5e. Enter **Verification** details. The **Date** field is auto-populated based on the current system date. Select the declaration check-box and the name of the authorized signatory. Based on your selection, the field **Designation/Status** displayed below gets auto-populated. Enter the name of the place from where you are filing this application.

Verification

I, ANGAD ARORA, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory/ Applicant: ANGAD ARORA

Place: Delhi

Designation / Status: Manager

Date: 15/11/2018

BACK PREVIEW SUBMIT

5e. Click **PREVIEW** to download and review your application.

FORM GST DRC - 20
[See rule 158(1)]

Application for Deferred Payment/Payment in Instalments

1. Name of the taxable person - ANGAD JASBIRSINGH ARORA
2. GSTIN/Temporary ID - 18AJIPA1572EAZB
3. ARN -
4. Period - Apr 2018 to Jul 2018

In accordance with the provisions of section 80 of the Act, I request you to allow me extension of time upto Not Applicable for payment of tax/ other dues or to allow me to pay such tax/other dues in 10 instalments for reasons stated below:

Demand ID	ZA180818000051W			
Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	CESS (₹)
Tax/Cess	0	98,797	0	0
Interest	0	0	0	0
Penalty	0	10,000	0	0
Fees	0	0	0	0
Others	0	0	0	0
Total	0	1,08,797	0	0

Reason - Not able to pay the current amount due to cash issues

Uploaded Supporting Documents - NA


Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Name - ANGAD ARORA
Place - Delhi
Date - 15/11/2018

5f. Once you are satisfied, click **SUBMIT**.




Warning

Are you sure you want to submit the application?

6. **Submit Application** page is displayed. Click **ISSUE WITH DSC** or **ISSUE WITH EVC**.

Dashboard > Submit Application English

APPLICATION TYPE	LEGAL NAME	GSTIN/UIN/Temporary ID
Application for Deferred Payment or Payment in Instalments	ANGAD JASBIRSINGH ARORA	18AJIPA1572EAZB



Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

- DSC is compulsory for Companies & LLP
- Facing problem using DSC? [Click here for help](#)

FILE WITH DSC
FILE WITH EVC

7. **Provisional Acknowledgement** page is displayed. You will also receive an SMS and email intimating you of the generated ARN and successful filing of the application. To download the filed application, click the **DOWNLOAD** button or click **Go To My Applications** link go back to **My Applications** page.

Dashboard > Services > User Services > Provisional Acknowledgement

✔ Your form has been signed successfully through EVC

Go To My Applications

Acknowledgement for submission of FORM GST DRC-20-Application for Deferred Payment/Payment in Instalments

Your application has been successfully submitted against AD181118000051S.

GSTIN/Temporary ID	18AJIPA1572EAZB
Date of filing	15/11/2018
Time of filing	14:04
Place of filing	Delhi
Legal Name of the Applicant	ANGAD JASBIRSINGH ARORA
Name of the person who is filing the application	ANGAD ARORA

It is a system generated acknowledgement and does not require any signature.

DOWNLOAD

Note: Once the application is filed, Status of the application gets updated to "**Pending for Processing**".

8. Additionally, following actions will take place on the GST Portal:

- Your application for payment in Installments will be submitted to the Commissioner of concerned jurisdictional authority and will become a pending item in his/her queue of work-items. The Officer will adjudicate on the application and either

Approve or Reject your request. You can access the generated ARN and view the filed application from the following navigation: **Dashboard > Services > User Services > My Applications > Case Details > APPLICATIONS**

- Demand ID in DCR, in respect of which you have filed this application, will be flagged to show that such an application is filed against the Demand ID.

[Go back to the Main Menu](#)

C. Take action using **APPLICATIONS** tab of Case Details screen: View your Filed Application

To view Application Details based on which this Case was created, perform following steps:

1. On the **Case Details** page of that particular application, select the **APPLICATIONS** tab, if it is not selected by default. This tab provides you an option to view the filed application, along with its supporting documents in PDF mode. Click **BACK** to go back to **My Applications** page.

Dashboard > Services > User Services > My Applications > Case Details

ARN	GSTIN/UIN/Temporary ID	Date Of Application/Case Creation	Status
AD181118000051S	18AJIPA1572EAZB	15/11/2018	Pending for Processing

APPLICATIONS	Type of Documents	Action
ORDERS	Application for Deferred Payment/Payment in Instalments	GST DRC-20

BACK

2. Click the documents in the "**Action**" column to download and view them.
3. Click **BACK** to go back to **My Applications** page.

[Go back to the Main Menu](#)

D. Take action using **ORDERS** tab of Case Details screen: View the Order Issued on that Application

To view and download the order issued against your application, perform following steps:

1. On the **Case Details** page of that particular taxpayer, click the **ORDERS** tab. This tab provides you an option to view the issued order, with all its attached documents, in PDF mode.

Dashboard > Services > User Services > My Applications > Case Details

ARN AD181118000051S	GSTIN/UIN/Temporary ID 18AJIPA1572EAZB	Date Of Application/Case Creation 15/11/2018	Status Approved
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APPLICATIONS	Order Number	Type of Order	Order Date	Issued By	View
ORDERS	ZA1811180001137	Approval Order	15/11/2018	First Test Name	View

Click **BACK** to go back to **My Applications** page.

2. Click the **View** hyperlink in the "**Action**" column to download and view the issued Order.

Note 1:

- Status of this ARN/Case is "**Rejected**" as the Officer has rejected this application request.
- Status of ARN shall get updated to "Approved" in case of acceptance and "Application approved with modification" in case of modification.

Note 2:

Once the officer has processed an application for deferred/payment in Instalments, following actions will take place on the GST Portal:

- Approval or Rejection or Modification order will be generated and intimation of issue of order shall be sent via email and SMS to taxpayer.
- Status of ARN shall get updated to 'Rejected' in case of rejection, "Approved" in case of acceptance and "Application approved with modification" in case of modification.
- Order will be available at the dashboard of taxpayer for view, print and download: **Dashboard > Services > User Services > My Applications > Case Details > ORDERS**
- Status of Recovery ID remains the same in case of rejection. In case of acceptance or modification, the status of recovery ID shall change to "Deferred Payment/Payment by Instalments". If there is a default in the payment of monthly instalments, the status of recovery ID shall change from Deferred Payment/Payment by Instalments to Recoverable

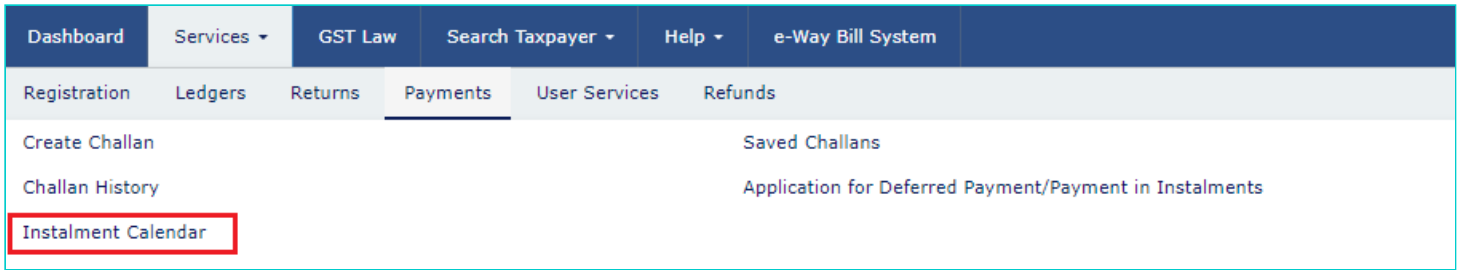
[Go back to the Main Menu](#)

E. View Instalment Calendar

Instalment table displays the taxpayer's instalment details to be paid by him along with status of payments.

To view the instalment calendar, perform following steps:

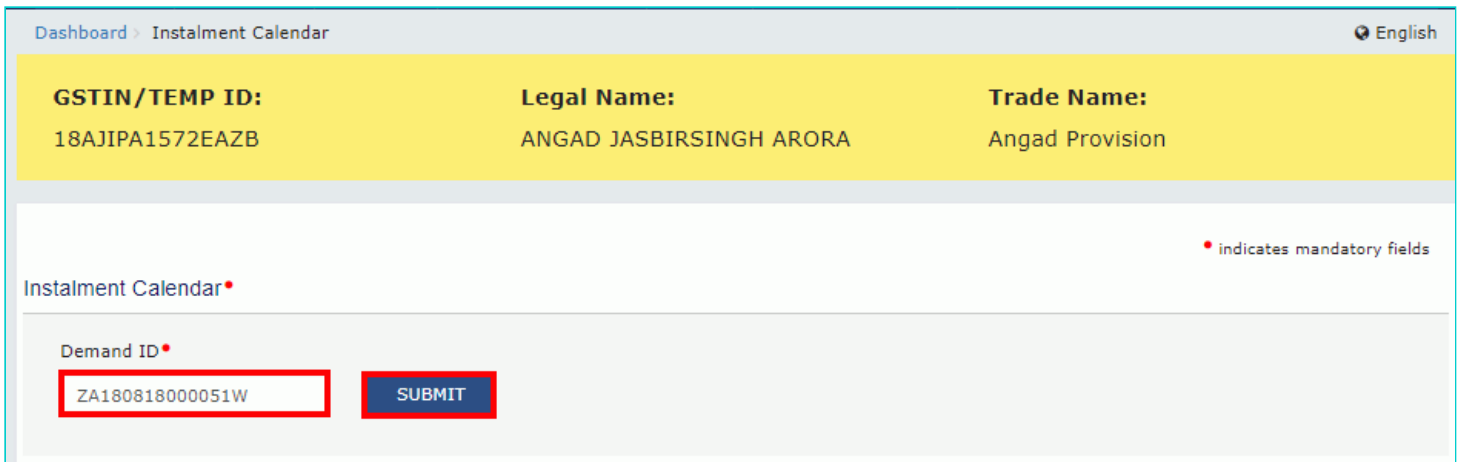
1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click **Services > Payments > Instalment Calendar**.



4. The Instalment Calendar search page is displayed.

5. Enter the Demand ID.

6. Click the **SUBMIT** button.



7. The Instalment Calendar page is displayed.

GSTIN/TEMP ID:

18AJIPA1572EAZB

Legal Name:

ANGAD JASBIRSINGH ARORA

Trade Name:

Angad Provision

Demand ID: ZA180818000051W**Date of Application:** 15 November 2018**Payment Start Month:** November 2018**Number of Instalments:** 10**Payment Status:** Active**Demand Outstanding Balance as per Order**

Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)	Total (₹)
0	0	1,08,797	0	1,08,797

Expected Monthly Instalment

Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)	Total (₹)
0	0	10,880	0	10,880

Instalment Calendar

#	Month	Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)	Total (₹)	Status
1	November 2018	0	0	10,880	0	10,880	Pending
2	December 2018	0	0	10,880	0	10,880	Expected
3	January 2019	0	0	10,880	0	10,880	Expected
4	February 2019	0	0	10,879	0	10,879	Expected
5	March 2019	0	0	10,880	0	10,880	Expected
6	April 2019	0	0	10,880	0	10,880	Expected
7	May 2019	0	0	10,879	0	10,879	Expected
8	June 2019	0	0	10,880	0	10,880	Expected
9	July 2019	0	0	10,880	0	10,880	Expected
10	August 2019	0	0	10,879	0	10,879	Expected

Note: Payments done after 'Date of Application' will be considered towards Instalment Amount.

BACK

8. Click the major head hyperlink to view minor head details.

GSTIN/TEMP ID:

18AJIPA1572EAZB

Legal Name:

ANGAD JASBIRSINGH ARORA

Trade Name:

Angad Provision

Demand ID: ZA180818000051W**Date of Application:** 15 November 2018**Payment Start Month:** November 2018**Number of Instalments:** 10**Payment Status:** Active**Demand Outstanding Balance as per Order**

Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)	Total (₹)
0	0	1,08,797	0	1,08,797

Expected Monthly Instalment

Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)	Total (₹)
0	0	10,880	0	10,880

9. The details are displayed.

10. Click the **Close** button.

State / UT Tax (₹)



Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Other (₹)	Total (₹)
98,797	0	10,000	0	0	1,08,797

[Go back to the Main Menu](#)