

Manual > Filing Application for Compounding of Offence (Form GST CPD-01) and Taking Actions in the Subsequent Proceedings

How can I file Application for Compounding of Offence (Form GST CPD-01) and take subsequent actions?

To file Application for Compounding of Offence (Form GST CPD-01) and take subsequent actions, perform following steps:

- A. [File an Application for Compounding of Offence \(Form GST CPD-01\)](#)
- B. Open the Application's Case Details screen by [searching for your filed Application in "My Applications" screen](#)
- C. Take action using **APPLICATIONS** tab of Case Details screen: [View your Filed Application](#)
- D. Take action using **NOTICES** tab of Case Details screen:
 - D(1). [View issued Notices](#)
 - D(2). [File Reply to the issued Notices](#)
- E. Take action using **REPLIES** tab of Case Details screen:
 - E(1) [View Filed Replies](#)
 - E(2) [File Counter-replies](#)
- F. Take action using **ORDERS** tab of Case Details screen:
 - F(1). [View the Order issued on that Application](#)
 - F(2). [Pay Compounding Fee](#)
 - F(3). [Initiate Rectification](#)
- G. Take action using **RECTIFICATION** tab of Case Details screen: [View the filed Rectification Applications](#)

Click each hyperlink above to know more.

A. File an Application for Compounding of Offence (Form GST CPD-01)

To file an Application for Compounding of Offence (Form GST CPD-01), perform following steps:


Note:

Any Taxpayer may file the Application for Compounding of Offence in the following two cases:

- **Prosecution is instituted:** This means that an Order for initiation of prosecution has been issued against the Taxpayer. He/she would have received a Prosecution Notice, issued by a concerned Tax Official, regarding the same.
- **Prosecution is contemplated:** This means that the taxpayer is voluntarily filing this application for Compounding of Offence. A taxpayer can do so if he/she has received an Order, issued by a concerned Tax Official, against any case involving commission of any offence specified in Section 132.

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**

Skip to Main Content A+ A-

 **Goods and Services Tax** PRAVINBHAI KALIDAS

Dashboard **Services** GST Law Search Taxpayer Help e-Way Bill System

Registration Ledgers Returns Payments **User Services** Refunds

My Saved Applications **My Applications**

View/Download Certificates View Notices and Orders

View My Submissions Contacts

Search HSN / Service Classification Code Holiday List

Feedback Grievance / Complaints

Generate User Id for Advance Ruling Furnish Letter of Undertaking (LUT)

View My Submitted LUTs Locate GST Practitioner (GSTP)

Engage / Disengage GST Practitioner (GSTP) ITC02-Pending for action

View Additional Notices/Orders

4. **My Applications** page is displayed. In the **Application Type** field, select "**Compounding Application**" and then click the **NEW APPLICATION** button.

Dashboard > Services > User Services > My Applications

My Applications

Application Type* • indicates mandatory fields

From Date DD/MM/YYYY To Date DD/MM/YYYY

SEARCH **NEW APPLICATION**

Select
 Advance Ruling
 Intimation of Voluntary Payment - DRC-03
 Letter Of Undertaking
 Appeal to Appellate Authority
 REFUNDS
 Application for rectification of order
 Application for Restoration of Provisional Attachment
 Application for Deferred Payment/Payment in Instalments
 Provisional Assessment ASMT-01
Compounding Application

5. **Compounding Application** page is displayed. The Yellow header on the top contains the name of the application type and your information—GSTIN, Legal Name and Registration Status. Click the **BACK** button to go to the previous page or enter details in the displayed fields as mentioned in the following steps.

Dashboard > Services > User Services > My Applications > Compounding Application

Application Type	GSTIN/Temporary ID/UIN	Legal Name	Status of the Applicant
Compounding of Offence	24ABCPM8147P1Z6	PRAVINBHAI KALIDAS MISTRY	Registered

FORM GST CPD-01
Application for Compounding of Offence

• indicates mandatory fields

Whether any order for initiation of prosecution has been issued? • Yes No

Prosecution Notice No.

Enter Prosecution Notice No.

Date

Date

Any other order against which prosecution is contemplated?

Order /Reference no.

Enter Order /Reference no.

Date

Date

SEARCH

The violation of provisions of the Act for which prosecution is instituted or contemplated: •

- (a) Supplies any goods or services or both without issue of any invoice, in violation of the provisions of this Act or the rules made thereunder, with the intention to evade tax
- (b) Issues any invoice or bill without supply of goods or services or both in violation of the provisions of this Act, or the rules made thereunder leading to wrongful availment or utilisation of input tax credit or refund of tax
- (c) Avails input tax credit using such invoice or bill referred to in clause (b) of Sub-Section (1) of Section 132
- (d) Collects any amount as tax but fails to pay the same to the Government beyond a period of three months from the date on which such payment becomes due
- (e) Evades tax, fraudulently avails input tax credit or obtains refund by an offence not covered under clause (a) to (f) of sub-section (1) of Section 132 of CGST/ UTGST/SGST Act
- (f) Falsifies or substitutes financial records or produces fake accounts or documents or furnishes any false information with an intention to evade payment of tax due under this Act
- (g) Obstructs or prevents any officer in the discharge of his duties under this Act
- (h) Acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying, or purchasing or in any other manner deals with, any goods which he knows or has reason to believe are liable to confiscation under this Act or the rules made thereunder
- (i) Receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reason to believe are in contravention of any provisions of this Act or the rules made thereunder
- (j) Tampers with or destroys any material evidence or documents
- (k) Fails to supply any information which he is required to supply under this Act or the rules made thereunder or (unless with a reasonable belief, the burden of proving which shall be upon him, that the information supplied by him is true) supplies false information
- (l) Attempts to commit, or abets the commission of, any of the offences mentioned in clauses (a) to (k) of sub-section (1) of Section 132 of CGST/ UTGST/SGST Act

Amount of evasion involved •

Particulars	Central Tax(₹)	State/UT Tax(₹)	Integrated Tax(₹)	Cess(₹)	Total(₹)	
Tax	₹0	₹0	₹0	₹0	₹0	₹0
Interest	₹0	₹0	₹0	₹0	₹0	
Penalty	₹0	₹0	₹0	₹0	₹0	
Fine, if any	₹0	₹0	₹0	₹0	₹0	
Others	₹0	₹0	₹0	₹0	₹0	

Period of Offence •

From

DD/MM/YYYY

To

DD/MM/YYYY

Whether this is the first offence under the Act • Yes No

Whether any proceedings for the same offence is contemplated under any other law • Yes No

Upload Supporting Documents, if any

Annexure for "Brief facts of the case and particulars of the offence (s) charged" can be uploaded along with other supporting document

📎 File with PDF or JPEG format is only allowed

📎 Maximum file size for upload is 5MB

📎 Maximum 4 documents can be attached

📎 Click on "Add Document" button to add the uploaded supporting document

Enter Document Description

Declaration *

(1) I shall pay the compounding amount, as may be fixed by the Commissioner.

(2) I understand that I cannot claim, as a matter of right, that the offence committed by me under the Act shall be compounded.

Verification *

I son/daughter/wife of do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Name of Authorized Signatory *

Place *

Designation / Status

Date

BACK

PREVIEW

PROCEED TO FILE

5a. In the "**Whether any order for initiation of prosecution has been issued?**" field, select the "Yes" or "NO" radio button.

5a. (i) In case of "Yes" if any Order for initiation of prosecution has been issued: In the **Prosecution Notice No.** field, enter the Notice Number and click the **SEARCH** button. The following fields get auto-populated: (Notice) "**Date**", "**The violation of provisions of the Act for which prosecution is instituted or contemplated:**", "**Amount of evasion involved, if any**", "**Period of Offence**". Now, perform the [Step 5e](#).

5a. (ii) In case of "No" if no Order for initiation of prosecution has been issued: In the "**Any other order against which prosecution is contemplated?**" field, enter the Order/Reference Number and click the **SEARCH** button. (Order) **Date** gets auto-populated.

5b. In the "**The violation of provisions of the Act for which prosecution is instituted or contemplated:**" field, select the applicable radio button(s). You can select more than one radio button.

5c. In the "**Amount of evasion involved, if any**" field, enter the amount across the respective major and minor heads.

5d. In the "**Period of Offence**" field, select the "From" and "To" dates using the calendar.

5e. In the "**Whether this is the first offence under the Act**" field, select the "Yes" or "NO" radio button.

5e. (i). In case of "Yes" if this is the first offence under the Act: Perform the following [Step 5f](#).

5e. (ii). In case of "No" if this is not the first offence under the Act: Enter the relevant details in the text-box in maximum 250 characters. Then, perform the following step.

Whether this is the first offence under the Act • Yes No

Please specify details of previous cases

5f. In the "**Whether any proceedings for the same offence is contemplated under any other law**" field, select the "Yes" or "NO" radio button.

5f. (i) In case of "Yes" if any proceedings for the same offence is contemplated under any other law: Enter the relevant details in the text-box in maximum 250 characters. Then, perform the following step.

Whether any proceedings for the same offence is contemplated under any other law • Yes No

Please specify details of the proceedings

5f. (ii) In case of "No" if no proceedings for the same offence is contemplated under any other law: Perform the following [Step 5g](#).

5g. If required, in the **Upload Supporting Documents, if any** field, you can also upload supporting documents. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine. You can delete the uploaded document by clicking the **DELETE** button and upload again.


Enter Document Description


ADD DOCUMENT

Enter Document Description

No file chosen

More Details

 [Additional Details.pdf](#)



5h. In the **Declaration** field, select the two check-boxes.

5i. Enter **Verification** details. The "**Designation/ Status**" and "**Date**" fields is auto-populated based on the current system date.

Verification *

I son/daughter/wife of do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Name of Authorized Signatory *

Place *

Designation / Status

Date

5j. Click **PREVIEW** to download and review your application. Once you are satisfied, click the **PROCEED TO FILE** button.

Form GST CPD - 01
[See rule 162(1)]

Application for Compounding of Offence

1. GSTIN/Temporary ID/UIN: 24ABCPM8147P1Z6

2. Legal Name: PRAVINBHAI KALIDAS MISTRY

3. Address: t, t, Ahmedabad, Gujarat, 381000

4. The violation of provisions of the Act for which prosecution is instituted or contemplated

(a) Supplies any goods or services or both without issue of any invoice, in violation of the provisions of this Act or the rules made thereunder, with the intention to evade tax

(b) Issues any invoice or bill without supply of goods or services or both in violation of the provisions of this Act, or the rules made thereunder leading to wrongful availment or utilisation of input tax credit or refund of tax

5. Details of adjudication order/notice:

- Reference Number: ZA2401190000292
- Date: 18/01/2019
- Period of Offence: From: 01/09/2018 To: 01/12/2018
- Amount of evasion involved, if any

Particulars	Central Tax(₹)	State/ UT Tax(₹)	Integrated Tax(₹)	Cess(₹)	Total(₹)
Tax	₹45,00,000	₹45,00,000	₹70,00,000	₹0	₹1,60,00,000
Interest	₹8,10,000	₹8,10,000	₹12,60,000	₹0	₹28,80,000
Penalty	₹30,00,000	₹30,00,000	₹40,00,000	₹0	₹1,00,00,000
Fine, if any	₹0	₹0	₹0	₹0	₹0
Others	₹0	₹0	₹0	₹0	₹0
Total:					₹2,88,80,000

6. Brief facts of the case and particulars of the offence (s) charged: Refer Annexure

7. Whether this is the first offence under the Act: Yes

8. If answer to 7 is in the negative, the details of previous cases: -

9. Whether any proceedings for the same offence is contemplated under any other law: No

10. If answer to 9 is in the affirmative, the details thereof: -

Supporting Documents:

1. More Compounding Details

Declaration:

- (1) I shall pay the compounding amount, as may be fixed by the Commissioner.
 (2) I understand that I cannot claim, as a matter of right, that the offence committed by me under the Act shall be compounded.

Verification details :

I, ANGAD JASBIRSINGH ARORA, son/daughter/wife of JASBIRSINGH AJAISINGH ARORA do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as CEO (designation) and that I am competent to make this application and verify it.

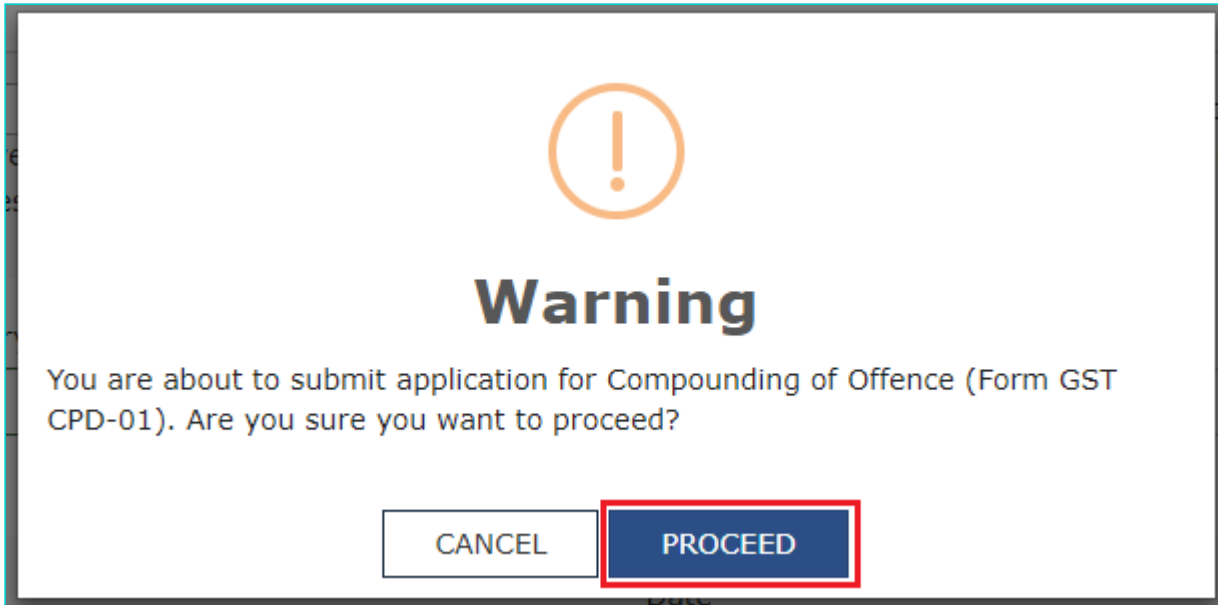
Name of Authorized Signatory
ANGAD ARORA[AJIPA1572E]

Place
Surat

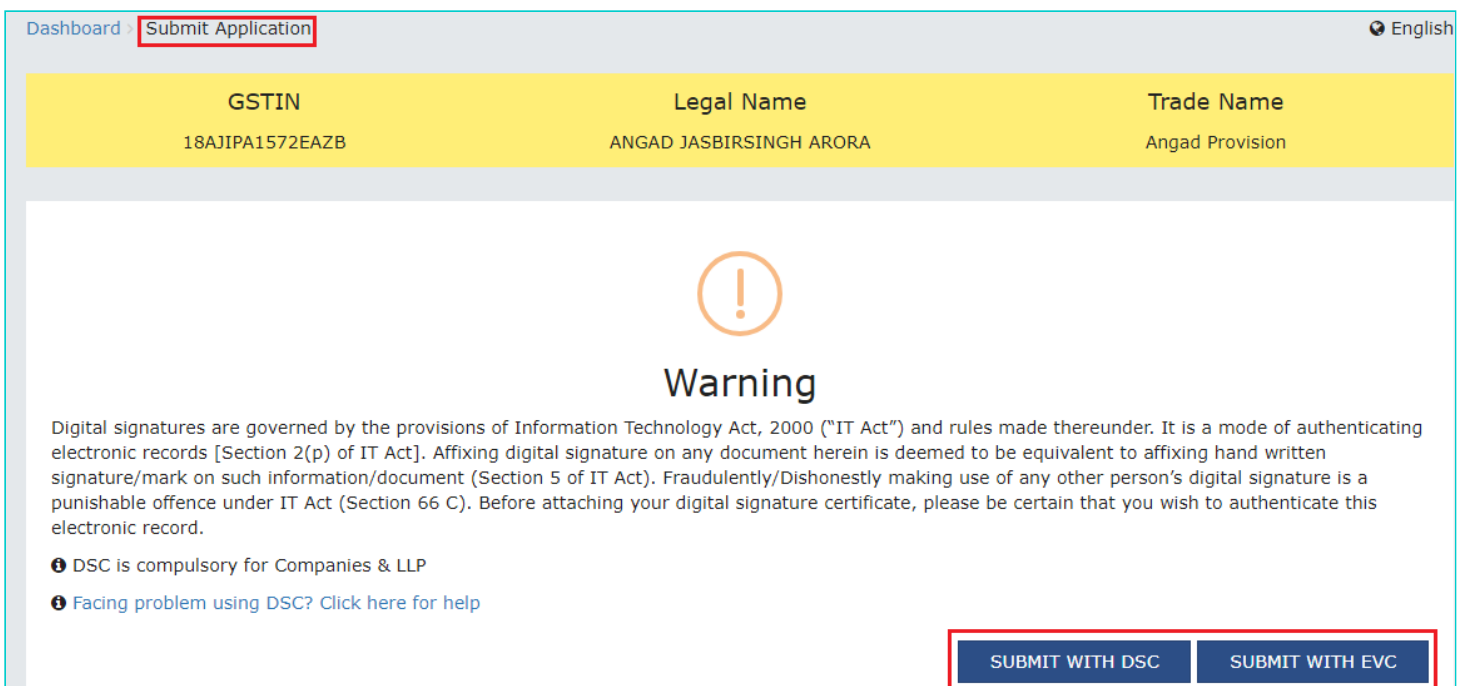
Designation / Status
CEO

Date
18/01/2019

5k. A Warning message is displayed. Click the **PROCEED** button.



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



7. **Acknowledgement** page is displayed. To download the filed application, click the **DOWNLOAD** button or click **Go To My Applications** link go back to **My Applications** page.

Application Type	GSTIN/Temporary ID/UIN	Legal Name	Status of the Applicant
Compounding of Offence	24ABCPM8147P1Z6	PRAVINBHAI KALIDAS MISTRY	Registered

[Go To My Applications](#)

Acknowledgment of submission of Application for Compounding of Offence

You have filed the application successfully and the particulars of the application are given as under:

Application Reference Number (ARN)	AD240119000015U
GSTIN/UIN/Temporary ID of the Taxpayer	24ABCPM8147P1Z6
Name of the Taxpayer	PRAVINBHAI KALIDAS MISTRY
Date of filing	18/01/2019
Form No.	GST CPD-01
Form Description	Application for Compounding of Offence

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

DOWNLOAD

Note:

Once the application is filed, following actions take place on the GST Portal:

- Status of the application on the GST Portal gets updated to "**Compounding Application Submitted**".
- You will also receive an intimation on your registered Mobile and email informing you of the generated ARN and successful filing of the application.
- The Application will land in the concerned authority's queue and he/she will take subsequent actions on it.

[Go back to the Main Menu](#)

B. Searching for your filed Application in "My Applications" Screen

To search for the submitted applications and open the related ARN on the GST Portal, 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 top navigation bar of the Goods and Services Tax portal. The header includes the Government of India logo, the text "Goods and Services Tax", and the user name "PRAVINBHAI KALIDAS". Below the header is a main menu with items: Dashboard, Services (highlighted with a red box), GST Law, Search Taxpayer, Help, and e-Way Bill System. A secondary menu is open under "Services", showing options like Registration, Ledgers, Returns, Payments, User Services (highlighted with a red box), and Refunds. A third menu is open under "User Services", listing various services such as My Saved Applications, My Applications (highlighted with a red box), View/Download Certificates, View Notices and Orders, View My Submissions, Contacts, Search HSN / Service Classification Code, Holiday List, Feedback, Grievance / Complaints, Generate User Id for Advance Ruling, Furnish Letter of Undertaking (LUT), View My Submitted LUTs, Locate GST Practitioner (GSTP), Engage / Disengage GST Practitioner (GSTP), ITC02-Pending for action, and View Additional Notices/Orders.

4. **My Applications** page is displayed. In the **Application Type** field, select "**Compounding Application**" from the drop-down list. Also select the submission period in the **From Date** field and **To Date** field and then click **SEARCH**.

The screenshot shows the "My Applications" search form. The breadcrumb trail is "Dashboard > Services > User Services > My Applications". The form has the following fields: "Application Type" (a dropdown menu with "Compounding Application" selected and highlighted with a red box), "From Date" (a date input field with "DD/MM/YYYY" and a calendar icon, highlighted with a red box), and "To Date" (a date input field with "DD/MM/YYYY" and a calendar icon, highlighted with a red box). A legend indicates that a red dot next to a field name signifies a mandatory field. Below the date fields are two buttons: "SEARCH" (highlighted with a red box) and "NEW APPLICATION".

5. Based on your Search criteria, applications are displayed. Click the **ARN/RFN** hyperlink you want to open.

Dashboard > Services > User Services > My Applications

My Applications

Application Type • indicates mandatory fields

From Date To Date

Compounding Application 18/01/2019 18/01/2019

SEARCH NEW APPLICATION

ARN/RFN	Form No.	Form Description	Date of Filing	Status
AD240119000015U	GST CPD-01	Compounding	18/01/2019	Compounding Application Submitted

10 25 50 100

6. **Case Details** page is displayed. From this page, you can click on the tabs provided at the left-hand side of the page to view and download their related details.

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

ARN AD240119000015U	GSTIN/UIN/Temporary ID 24ABCPM8147P1Z6	Date Of Application/Case Creation 18/01/2019	Status Compounding Application Submitted
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APPLICATIONS	Type of Documents	View Documents
NOTICES	Compounding of Offence	View
REPLIES	More Compounding Details	View
ORDERS		
RECTIFICATION		

[Go back to the Main Menu](#)

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

To view your filed Application Details, 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.

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

ARN AD240119000015U	GSTIN/UIN/Temporary ID 24ABCPM8147P1Z6	Date Of Application/Case Creation 18/01/2019	Status Compounding Application Submitted
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APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

Type of Documents	View Documents
Compounding of Offence	View
More Compounding Details	View

2. In the "View Documents column, click the "View" hyperlink to download and view the related document.

[Go back to the Main Menu](#)

D(1). Take action using NOTICES tab of Case Details screen: View Issued Notices

To view the Notices issued by the concerned Tax Official to you against your Application for Compounding of Offence, perform following steps:

1. On the **Case Details** page of that particular application, select the **NOTICES** tab, if it is not selected by default. This tab displays all the notices (Hearing Notice/Adjournment) issued by the concerned Tax Official to you.

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

ARN AD240119000015U	GSTIN/UIN/Temporary ID 24ABCPM8147P1Z6	Date Of Application/Case Creation 18/01/2019	Status Reply submitted
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APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

	Notice No	Type of Notice	Hearing		Issued On	Issued By	Documents
			Date	Place			
<input type="radio"/>	ZA240119000032F	Adjournment	20/01/2019	Gujarat	18/01/2019	MUKESH DHANJIBHAI KARSHALA, Commercial Tax Officer	Compounding Notice
<input type="radio"/>	ZA240119000031H	Hearing	19/01/2019	Gujarat	18/01/2019	MUKESH DHANJIBHAI KARSHALA, Commercial Tax Officer	Compounding Notice

[REPLY](#)

2. In the "Documents" column, click the document name(s) to download them into your machine and view them.

[Go back to the Main Menu](#)

D(2). Take action using NOTICES tab of Case Details screen: File Reply to the Issued Notice

To file reply to the Notices issued by the concerned Tax Official to you against your Application for Compounding of Offence, perform following steps:

1. On the **Case Details** page of that particular application, select the **NOTICES** tab, if it is not selected by default. This tab displays all the notices (Hearing Notice/Adjournment) issued by the concerned Tax Official to you.

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

ARN: **AD240119000015U** GSTIN/UIN/Temporary ID: **24ABCPM8147P1Z6** Date Of Application/Case Creation: **18/01/2019** Status: **Reply submitted**

APPLICATIONS
NOTICES
REPLIES
ORDERS
RECTIFICATION

	Notice No	Type of Notice	Hearing		Issued On	Issued By	Documents
			Date	Place			
<input type="radio"/>	ZA240119000032F	Adjournment	20/01/2019	Gujarat	18/01/2019	MUKESH DHANJIBHAI KARSHALA, Commercial Tax Officer	Compounding Notice
<input type="radio"/>	ZA240119000031H	Hearing	19/01/2019	Gujarat	18/01/2019	MUKESH DHANJIBHAI KARSHALA, Commercial Tax Officer	Compounding Notice

REPLY

2. Select the radio button against the Notice for which you want to file your reply. The **REPLY** button gets enabled. Click the enabled **REPLY** button.

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

ARN: **AD240119000015U** GSTIN/UIN/Temporary ID: **24ABCPM8147P1Z6** Date Of Application/Case Creation: **18/01/2019** Status: **Reply submitted**

APPLICATIONS
NOTICES
REPLIES
ORDERS
RECTIFICATION

	Notice No	Type of Notice	Hearing		Issued On	Issued By	Documents
			Date	Place			
<input type="radio"/>	ZA240119000032F	Adjournment	20/01/2019	Gujarat	18/01/2019	MUKESH DHANJIBHAI KARSHALA, Commercial Tax Officer	Compounding Notice
<input checked="" type="radio"/>	ZA240119000031H	Hearing	19/01/2019	Gujarat	18/01/2019	MUKESH DHANJIBHAI KARSHALA, Commercial Tax Officer	Compounding Notice

REPLY

3. The **REPLY** page is displayed. The following fields are auto-populated—**Name of the respondent, Notice Reference No, Date of communication of Notice**. Enter details in the other fields as mentioned in the following steps. To go to the previous page, click **BACK**.

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

ARN	GSTIN/UIN/Temporary ID	Date Of Application/Case Creation	Status
AD240119000013Y	24ABCPM8147P1Z6	16/01/2019	Reply submitted

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

• indicates mandatory fields

Name of the respondent:

Notice Reference No:

Date of communication of Notice:

Details of Reply

Upload Reply to Notice: •

No file chosen

i Only PDF file format is allowed
i Maximum file size for upload is 5MB.

Upload Supporting Documents (if any)

Enter Document Description

No file chosen

i File with PDF or JPEG format is only allowed.
i Maximum file size for upload is 5MB.
i Maximum 4 documents can be attached.
i Click on "Add Document" button to add the uploaded supporting document

Verification •

I son/daughter/wife of do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Name of Authorized Signatory •

Place •

Designation / Status

Date

3a. In the **Details of Reply** field, click **Choose File** to upload the document(s) related to your reply.


3b. If required, in the **Upload Supporting Documents, (if any)** field, you can also upload supporting documents. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets

displayed. Click it to upload the document(s) from your machine. You can delete the uploaded document by clicking the **DELETE** button and upload again.

Enter Document Description

Enter Document Description

No file chosen

More Details  [Additional Details.pdf](#)

3c. Enter **Verification** details. The "**Designation/ Status**" and "**Date**" fields is auto-populated based on the current system date.

Verification *

I son/daughter/wife of do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Name of Authorized Signatory *

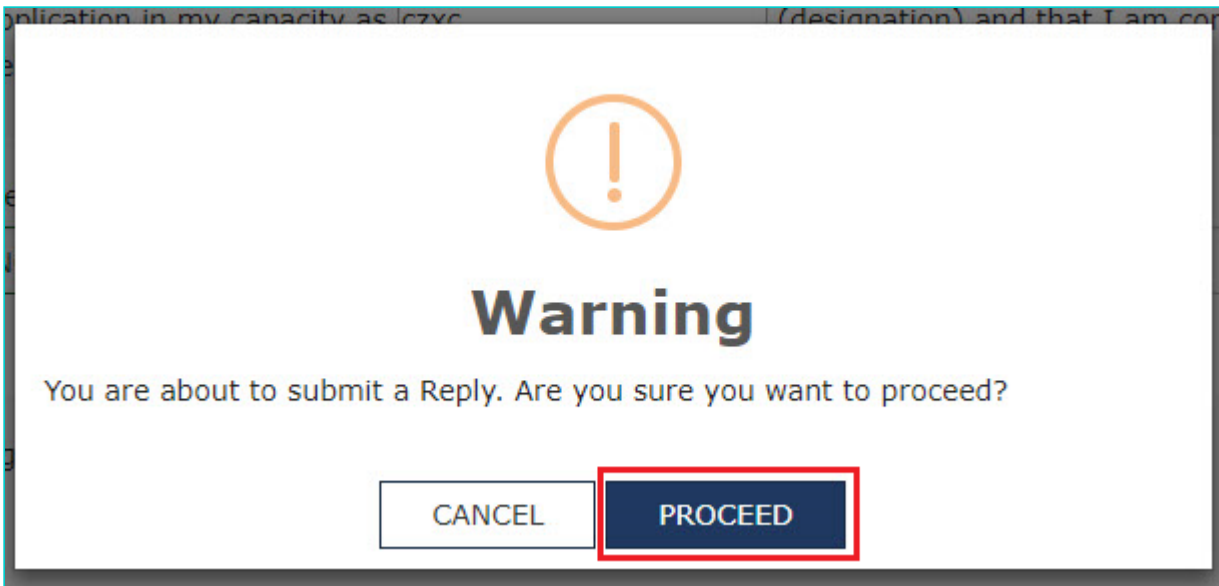
Place *

Designation / Status

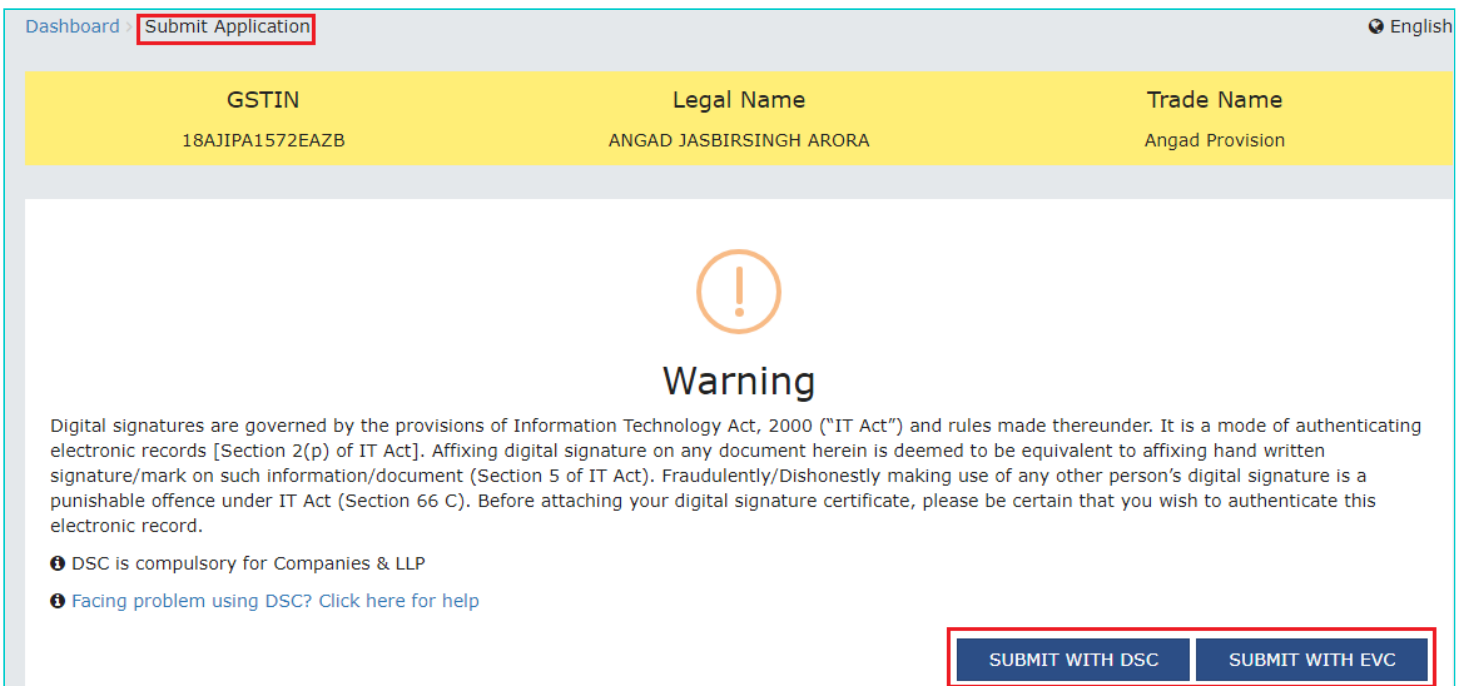
Date

3d. Click the **PROCEED** button.

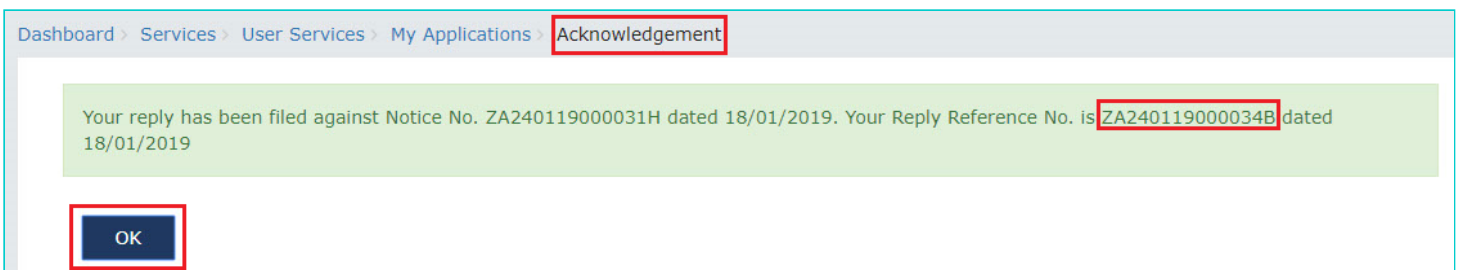
3e. A warning popup is displayed. Click the **PROCEED** button in the popup as well.



4. **Submit Application** page is displayed. Click **SUBMIT WITH DSC** or **SUBMIT WITH EVC**.



5. **Acknowledgement** page is displayed with the generated Reply Reference number. Click the **OK** button.



6. The updated **REPLIES** tab is displayed, with the record of the filed reply in a table. Click the documents in the **Documents** section of the table to download them.

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

ARN AD240119000015U	GSTIN/UIN/Temporary ID 24ABCPM8147P1Z6	Date Of Application/Case Creation 18/01/2019	Status Reply submitted
-------------------------------	--	--	----------------------------------

APPLICATIONS					
NOTICES					
REPLIES					
ORDERS					
RECTIFICATION					

	Reply Ref No.	Notice No	Filed by	Date of Reply	Documents
●	ZA240119000034B	ZA240119000031H	24ABCPM8147P1Z6, PRAVINBHAI KALIDAS MISTRY	18/01/2019	Compounding Reply
●	ZA240119000033D	ZA240119000031H	B24000000001301, Praveen Galande	18/01/2019	Compounding Reply

[REPLY](#)

7. Once the Taxpayer files reply, following actions take place on the GST Portal:

- ARN Status on the GST Portal gets updated to "Reply submitted".
- All concerned Tax Officials will be intimated about the filed reply via their registered email.
- Dashboard of the Taxpayer is updated with the record of the filed reply. He/she can view it from the following navigation:
Services > User Services > My Applications > REPLIES.
- Dashboard of all the concerned Tax Official roles is updated with the record of the filed reply.

[Go back to the Main Menu](#)

E(1). Take action using **REPLIES** tab of Case Details screen: View Filed Replies

To view the replies filed by you or the concerned Tax Officials against your Application for Compounding of Offence, perform following steps:

1. On the **Case Details** page of that particular application, select the **REPLIES** tab. This tab will display the replies that you or the concerned Tax Officials have filed on the issued Notices.

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

ARN AD240119000015U	GSTIN/UIN/Temporary ID 24ABCPM8147P1Z6	Date Of Application/Case Creation 18/01/2019	Status Reply submitted
-------------------------------	--	--	----------------------------------

APPLICATIONS

NOTICES

REPLIES

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RECTIFICATION

	Reply Ref No.	Notice No	Filed by	Date of Reply	Documents
<input type="radio"/>	ZA240119000034B	ZA240119000031H	24ABCPM8147P1Z6, PRAVINBHAI KALIDAS MISTRY	18/01/2019	Compounding Reply
<input type="radio"/>	ZA240119000033D	ZA240119000031H	B24000000001301, Praveen Galande	18/01/2019	Compounding Reply

[REPLY](#)

2. In the "Documents" column, click the document name(s) to download them into your machine and view them.

[Go back to the Main Menu](#)

E(2). Take action using REPLIES tab of Case Details screen: File Counter-replies

To file counter- replies after a concerned Tax Official has filed reply against your Application for Compounding of Offence, perform following steps:

1. On the **Case Details** page of that particular application, select the **REPLIES** tab. This tab will display the replies that you or the concerned Tax Officials have filed on the issued Notices. Select the radio button against the Reply for which you want to file your reply. The **REPLY** button gets enabled. Click the enabled **REPLY** button.

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

ARN AD240119000015U	GSTIN/UIN/Temporary ID 24ABCPM8147P1Z6	Date Of Application/Case Creation 18/01/2019	Status Reply submitted
-------------------------------	--	--	----------------------------------

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

	Reply Ref No.	Notice No	Filed by	Date of Reply	Documents
<input checked="" type="radio"/>	ZA240119000033D	ZA240119000031H	B24000000001301, Praveen Galande	18/01/2019	Compounding Reply

[REPLY](#)

2. The **REPLY** page is displayed. Follow the steps you would have performed to file your reply to the issued Notices. Click [here](#) to revisit those steps.

ARN
AD240119000015UGSTIN/UIN/Temporary ID
24ABCPM8147P1Z6Date Of Application/Case Creation
18/01/2019Status
Reply submitted

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

• indicates mandatory fields

Name of the respondent:

PRAVINBHAI KALIDAS MISTRY

Notice Reference No:

ZA240119000031H

Date of communication of Notice:

18/01/2019

Details of Reply

Upload Reply to Notice: *

 No file chosen

① Only PDF file format is allowed

① Maximum file size for upload is 5MB.

Upload Supporting Documents (if any)

Enter Document Description

 No file chosen

① File with PDF or JPEG format is only allowed.

① Maximum file size for upload is 5MB.

① Maximum 4 documents can be attached.

① Click on "Add Document" button to add the uploaded supporting document

Verification *

I son/daughter/wife of do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Name of Authorized Signatory *

Select

Place *

Enter Place

Designation / Status

Date

BACK

PROCEED

3. Once the Taxpayer files a counter-reply, following actions take place on the GST Portal:

- ARN Status on the GST Portal gets updated to "Reply submitted".
- All concerned Tax Officials will be intimated about the filed reply via their registered email.
- Dashboard of the Taxpayer is updated with the record of the filed reply. He/she can view it from the following navigation: **Services > User Services > My Applications > REPLIES.**
- Dashboard of all the concerned Tax Official roles is updated with the record of the filed reply.

[Go back to the Main Menu](#)

F(1). Take action using ORDERS tab of Case Details screen: View the Order Issued on that Application

To view and download the order issued on your Application for Compounding of Offence, perform following steps:

1. On the **Case Details** page of that particular application, click the **ORDERS** tab. This tab provides you an option to view the issued order, with all its attached documents, in PDF mode. The concerned authority may grant or reject compounding.

In Case the Commissioner grants Compounding:

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

ARN AD240119000015U	GSTIN/UIN/Temporary ID 24ABCPM8147P1Z6	Date Of Application/Case Creation 18/01/2019	Status Compounding allowed
-------------------------------	--	--	--------------------------------------

APPLICATIONS		Order Number	Type of Order	Passed on	Passed by	Download
NOTICES	<input type="radio"/>	ZA2401190000375	Order for allowance of compounding of offence	18/01/2019	MUKESH DHANJIBHAI KARSHALA , Commercial Tax Officer	Compounding Order
REPLIES						
ORDERS						
RECTIFICATION						

PAY FEE **INITIATE RECTIFICATION**

In Case the Commissioner rejects Compounding:

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

ARN AD241218000026Q	GSTIN/UIN/Temporary ID 24ABCPM8147P1Z6	Date Of Application/Case Creation 20/12/2018	Status Compounding Rejected
-------------------------------	--	--	---------------------------------------

APPLICATIONS		Order Number	Type of Order	Passed on	Passed by	Download
NOTICES	<input type="radio"/>	ZA241218000103D	Order for Rejection of compounding of offence	20/12/2018	MUKESH DHANJIBHAI KARSHALA , Commercial Tax Officer	Compounding Order
REPLIES						
ORDERS						
RECTIFICATION						

2. In the "Documents" column, click the document name(s) to download them into your machine and view them.

Note1:

Additionally, once the concerned authority issues an Order, following actions will take place on the GST Portal:

- Taxpayer and the concerned Tax Official will receive an intimation on their registered Mobile and email informing them of the issued Order.
- In case the concerned authority grants the application request: Status of the ARN will get updated to "Compounding allowed".

- In case the concerned authority rejects the application request: Status of the ARN will get updated to "Compounding Rejected" and the following actions will take place:
- If the compliant has been filed with the Magistrate/Court of competent jurisdiction, no action will be taken and prosecution proceedings will continue.
- If no compliant has been filed with the Magistrate/Court of competent jurisdiction, the concerned Tax official will proceed with prosecution proceedings.

Note2:

The concerned authority may, as per his/her discretion, withdraw Compounding at any stage during the processing of the Compounding Application. If he/she chooses to do so, the status of the ARN shall get updated to "Compounding Withdrawn" and thereafter, no action could be performed, by the Taxpayer or the concerned Tax Officials, on the withdrawn Application.

[Go back to the Main Menu](#)

F(2). Take action using ORDERS tab of Case Details screen: Pay Compounding Fee

To pay compounding fee in order to avoid further proceedings against you by the department, perform following steps:

Note:

- You can pay Compounding Fee only when the concerned authority allows the application request by issuing "Compounding allowed" Order on your Application for Compounding of Offence.
- You need to pay the Compounding fee within 30 days of the Order, else the Order will become void.
- You need to make payment of compounding fee through cash ledger only. ITC can be utilized for payment of tax only. Payment of taxes will be as per the rules applicable .

1. On the **Case Details** page of that particular application, click the **ORDERS** tab. Click the PAY FEE button below the table containing "Compounding allowed" Order.

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

ARN	GSTIN/UIN/Temporary ID	Date Of Application/Case Creation	Status
AD240119000015U	24ABCPM8147P1Z6	18/01/2019	Compounding allowed

APPLICATIONS	NOTICES	REPLIES	ORDERS	RECTIFICATION

Order Number	Type of Order	Passed on	Passed by	Download
ZA2401190000375	Order for allowance of compounding of offence	18/01/2019	MUKESH DHANJIBHAI KARSHALA , Commercial Tax Officer	Compounding Order

PAY FEE INITIATE RECTIFICATION

2. Payment FEE page gets displayed with the table containing the Fee applicable as per the Act and the difference of amount which is available in your Cash Ledger versus the amount required in Cash Ledger to pay the applicable fee . If "Amount required in Cash Ledger" column is not "Nil", click the **"DEPOSIT IN CASH LEDGER"** button to generate a

challan and deposit money in the Electronic Cash Ledger. Otherwise, click the "UTILIZE CASH" button to make payment using the cash present in your Electronic Cash Ledger.

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

ARN	GSTIN/UIN/Temporary ID	Date Of Application/Case Creation	Status
AD240119000015U	24ABCPM8147P1Z6	18/01/2019	Compounding allowed

APPLICATIONS
NOTICES
REPLIES
ORDERS
RECTIFICATION

Order Reference No: ZA2401190000375 Date of Order: 18/01/2019

Payment of Compounding Fee:

Act	Fee Applicable (in ₹)	Amount available in Cash Ledger (in ₹)	Amount required in Cash Ledger (in ₹)
(1)	(2)	(3)	(4)
Central Tax	2250000	0.00	2250000.00
State/ UT Tax	2250000	250000.00	2000000.00
Integrated Tax	3500000	0.00	3500000.00
Cess	0	0.00	Nil

DEPOSIT IN CASH LEDGER **UTILIZE CASH**

Instructions

1. If there is not sufficient balance in Cash Ledger (under Fee head), i.e. "Amount required in Cash Ledger" is not nil, then click on **Deposit in Cash Ledger** button to deposit the required amount, in Cash Ledger.
2. If sufficient balance is available in Cash Ledger (under Fee head), i.e. "Amount required in Cash Ledger" is nil for all the selected acts, then click on **Utilize Cash** button to fill and utilize.

Note: On clicking the "DEPOSIT IN CASH LEDGER" button, the challan page will get displayed. Click [here](#) to know how to generate challan and deposit cash in the cash ledger.

3. On clicking the ""UTILIZE CASH" button, the Acknowledgement page gets displayed with the generated PRN. Click **OK**.

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

Payment of compounding fees of amount against your compounding application vide AD24011900001 dated 18/01/2019 has been successfully made using the "Utilize Cash" option vide **PRN: IP0703190000061**.

OK

4. The updated Orders tab is displayed. Also, note that as you have now paid the compounding fee the "PAY FEE" button is disabled.

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

ARN AD240119000015U	GSTIN/UIN/Temporary ID 24ABCPM8147P1Z6	Date Of Application/Case Creation 18/01/2019	Status Compounding Fee paid
-------------------------------	--	--	---------------------------------------

APPLICATIONS		Order Number	Type of Order	Passed on	Passed by	Download
NOTICES	<input type="radio"/>	ZA2401190000375	Order for allowance of compounding of offence	18/01/2019	MUKESH DHANJIBHAI KARSHALA , Commercial Tax Officer	Compounding Order
REPLIES						
ORDERS						
RECTIFICATION						

PAY FEE **INITIATE RECTIFICATION**

Note:

Once the Compounding Fee is paid, following actions take place on the GST Portal:

- Status of the ARN will get updated to "Compounding Fee paid".
- If the compliant has been filed with the Magistrate/Court of competent jurisdiction, the concerned Tax official will withdraw the complaint.
- If no compliant has been filed with the Magistrate/Court of competent jurisdiction, no prosecution proceedings will be initiated.

[Go back to the Main Menu](#)

F(3). Take action using ORDERS tab of Case Details screen: Initiate Rectification

In case you notice an error apparent from the face of the order, you can file rectification application against the Compounding Order passed by the concerned authority.

Note:

- You can submit the Application for rectification within <three months> from the date of Order sought to be rectified.
- No rectification shall be allowed after a period of six months from the date of issue of such decision or Order and if the rectification is purely in the nature of correction of a clerical or arithmetical error, the limitation of six months will not apply.

To initiate rectification, perform following steps:

1. On the **Case Details** page of that particular application, click the **ORDERS** tab. Select the radio button against the Order for which you want to initiate rectification. The **INITIATE RECTIFICATION** button gets enabled. Click the enabled **INITIATE RECTIFICATION** button.

ARN
AD240119000015UGSTIN/UIN/Temporary ID
24ABCPM8147P1Z6Date Of Application/Case Creation
18/01/2019Status
Compounding allowed

APPLICATIONS		Order Number	Type of Order	Passed on	Passed by	Download
NOTICES		ZA2401190000375	Order for allowance of compounding of offence	18/01/2019	MUKESH DHANJIBHAI KARSHALA , Commercial Tax Officer	Compounding Order
REPLIES						
ORDERS						
RECTIFICATION						

[PAY FEE](#) [INITIATE RECTIFICATION](#)

2. "Submission of Rectification request" page is displayed. The following fields are auto-populated—**Order Reference No** & **Date of communication of Order**. Enter details in the other fields as mentioned in the following steps.

ARN
AD240119000015UGSTIN/UIN/Temporary ID
24ABCPM8147P1Z6Date Of Application/Case Creation
18/01/2019Status
Compounding allowed

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

Submission of Rectification request

• indicates mandatory fields

Order Reference No: ZA2401190000375**Date of communication of Order:** 18/01/2019**Details of Rectification**

Upload Rectification request: •

 No file chosen

Upload supporting documents:

 No file chosen

• File with PDF or JPEG format is only allowed

• Maximum file size for upload is 5MB

• Maximum 4 documents can be attached

• Click on "Add Document" button to add the uploaded supporting document

Verification •

I son/daughter/wife of do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Name of Authorized Signatory •**Place •**

Designation / Status

Date

2a. In the **Details of Rectification** field, click **Choose File** to upload the document(s) containing details of the rectification that needs to be done.

2b. If required, in the **Upload supporting documents** field, you can also upload supporting documents. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine. You can delete the uploaded document by clicking the **DELETE** button and upload again.

Enter Document Description

[More Details](#)


ADD DOCUMENT


Enter Document Description

Enter Description

Choose File No file chosen

More Details

 [Additional Details.pdf](#)



2c. Enter **Verification** details. The "**Designation/ Status**" and "**Date**" fields is auto-populated based on the current system date.

Verification *

I son/daughter/wife of do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

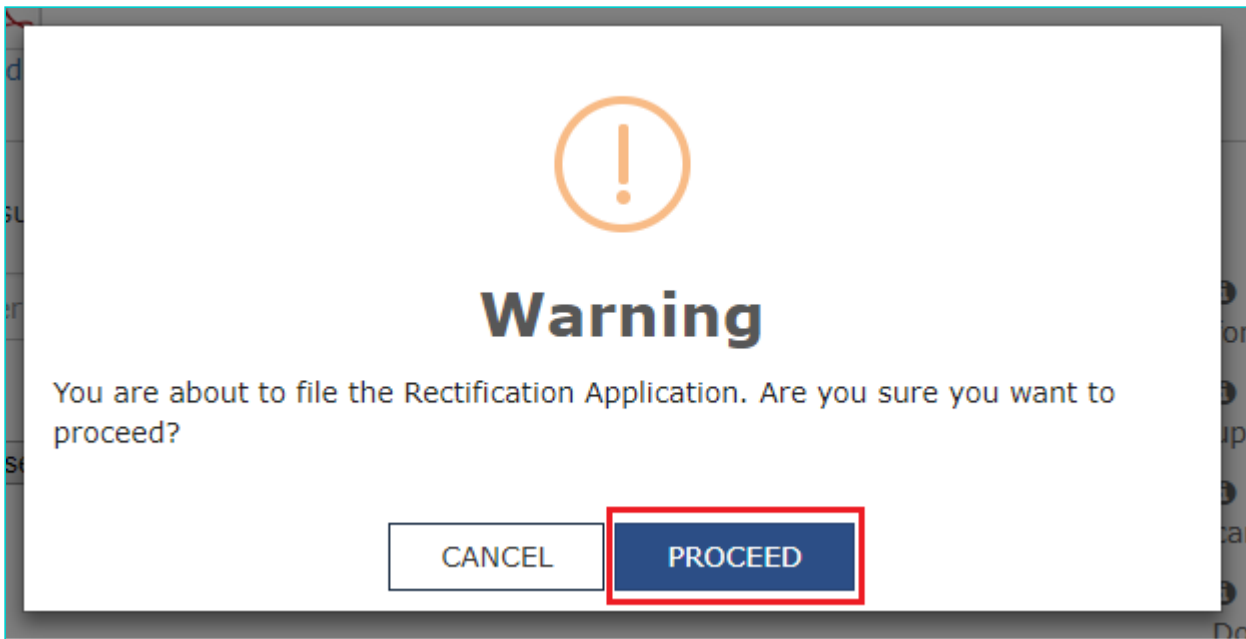
Name of Authorized Signatory *

Place *

Designation / Status

Date

2d. Click the **PROCEED TO FILE** button. A warning popup is displayed in case. Click **PROCEED** in the popup.



Note: In case the difference between the date of the Order and rectification application filed is more than 6 months, an information message shall pop up asking for confirmation “Do you still want to file the Rectification application as the period exceeds 6 months from the date of the order”.

4. **Submit Application** page is displayed. Click **SUBMIT WITH DSC** or **SUBMIT WITH EVC**.

A screenshot of a web application interface. At the top left, there is a breadcrumb trail: "Dashboard > Submit Application", where "Submit Application" is highlighted with a red box. At the top right, there is a language selector showing "English". Below the breadcrumb is a yellow header bar with three columns: "GSTIN" (value: 18AJIPA1572EAZB), "Legal Name" (value: ANGAD JASBIRSINGH ARORA), and "Trade Name" (value: Angad Provision). The main content area has a white background and features a large orange exclamation mark icon at the top center. Below the icon is the word "Warning" in a large, bold, black font. The text below reads: "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." Below this text are two informational icons: a blue circle with a white exclamation mark and a blue circle with a white question mark. The first icon is followed by the text "DSC is compulsory for Companies & LLP". The second icon is followed by the text "Facing problem using DSC? Click here for help". At the bottom right, there are two blue buttons with white borders: "SUBMIT WITH DSC" and "SUBMIT WITH EVC". Both buttons are highlighted with a red rectangular border.

5. **Acknowledgement** page is displayed with the generated Reference number. Click the **OK** button.

Your rectification application has been filed against Order No. ZA241218000050G dated 18/12/2018. Your Rectification of order Reference No. is ZA240119000042E dated 22/01/2019.

OK

6. The updated **RECTIFICATION** tab is displayed, with the record of the filed rectification application request in a table and the **Status** updated to "**Rectification request submitted**". Click the documents in the **Details of Rectification** section of the table to download them.

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

ARN/Case Id AD240119000015U	GSTIN/UITN/Temporary Id 24ABCPM8147P1Z6	Date of Application/Case Creation 18/01/2019	Status Rectification request submitted
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APPLICATIONS							
NOTICES							
REPLIES							
ORDERS							
RECTIFICATION							

Rectification No	Order No	Filed by	Date of Filing Rectification	Status	Reasons for Rejection	Documents
ZA2401190000383	ZA2401190000375	Praveen Galande, Commercial Tax Officer	22/01/2019	Rectification request submitted	NA	Compounding Rectification Document

Note:

Once a Rectification request is submitted by a Taxpayer, following actions take place on the GST Portal:

- Dashboard of Taxpayer and the concerned Tax Officials is updated with the record of the submitted Rectification request.
- Status of the ARN on the GST Portal gets updated to "Rectification request submitted".

[Go back to the Main Menu](#)

G. Take action using RECTIFICATION tab of Case Details screen: View the Filed Rectification Applications

To view the Rectification Applications filed by the Taxpayer or the concerned Tax Official, perform following steps:

1. On the **Case Details** page of that particular application, select the **RECTIFICATION** tab, if it is not selected by default. This tab displays all the rectification applications submitted by you or the concerned Tax Officials.

ARN
AD241218000028MGSTIN/UID/Temporary ID
24ABCPM8147P1Z6Date Of Application/Case Creation
21/12/2018Status
Compounding Fee paid

Rectification No	Order No	Date of Filing	Filed by	Reasons for Rejection	Details of Rectification
ZA2412180001257	ZA2412180001182	21/12/2018	MUKESH KARSHALA[ACXP K3463A]	NA	Compounding Rectification Document
ZA241218000120H	ZA2412180001182	21/12/2018	Praveen Galande, Commercial Tax Officer	NA	Compounding Rectification Document

2. In the "Details of Rectification" column, click the document name(s) to download them into your machine and view them.

Note:

Once a Rectification request is submitted by a Taxpayer, the concerned authority may either accept the request or reject it. However, in case the Order which need to be rectified has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit then, it cannot be passed unless the Applicant has been given an opportunity of being heard.

In case of Acceptance:

- The concerned authority issues the Rectification Order. Dashboard of Taxpayer and the concerned Tax Officials is updated with the record of the issued Order. Taxpayer can access the Rectification Order from the **ORDERS** tab.
- Status of the ARN on the GST Portal gets updated to "Rectification order passed".

In case of Rejection:

- The concerned authority issues the Order. Dashboard of Taxpayer and the concerned Tax Officials is updated with the record of the issued Order. Taxpayer can access the Order from the **RECTIFICATION** tab.
- Status of the ARN on the GST Portal gets updated to "Rectification request rejected".

[Go back to the Main Menu](#)