Manual > Filing Form GST DRC-06 against Proceedings initiated by Tax Officer u/s 73 and 74 Related to Determination of Tax

How can I file Form GST DRC-06 against proceedings initiated against me, by Tax Officer, u/s 73 and 74 related to determination of tax?

To file Form GST DRC-06 against proceedings initiated against you, by Tax Officer, u/s 73 and 74 related to determination of tax, perform following steps:

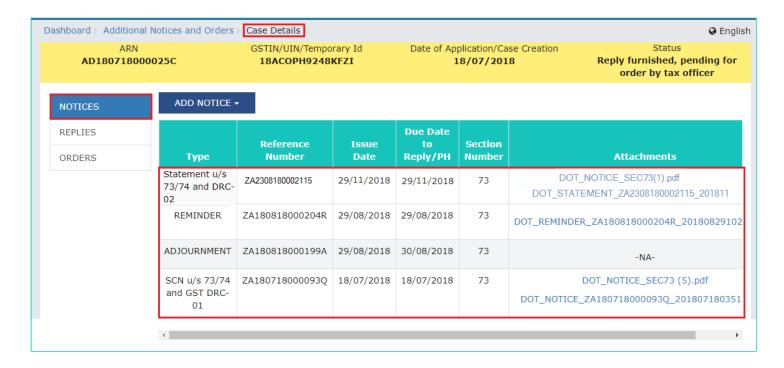
- A. Navigate to <u>View Additional Notices/Orders page</u> page to view Notices and Orders issued against you by Adjudicating or Assessing Authority (A/A)
- B. Take action using NOTICES tab of Case Details screen: View issued Notices
- C. Take action using REPLIES tab of Case Details screen: View/Add your reply (Form GST DRC-06) to the issued Notice
- D. Take action using ORDERS tab of Case Details screen: View issued Order

Click each hyperlink above to know more.

B. Take action using NOTICES tab of Case Details screen: View issued Notices

To view issued Notices, perform following steps:

1. On the **Case Details** page of that particular Case ID, select the **NOTICES** tab, if it is not selected by default. This tab displays all the notices (SCN/Statement/Reminder/Adjournment) issued by A/A to you.



2. Click the document name(s) in the **Attachments** section of the table to download into your machine and view them.

C. Take action using REPLIES tab of Case Details screen: View/Add your reply (Form GST DRC-06) to the issued Notice

To view or add your reply (Form GST DRC-06) to the issued Notice, perform following steps:

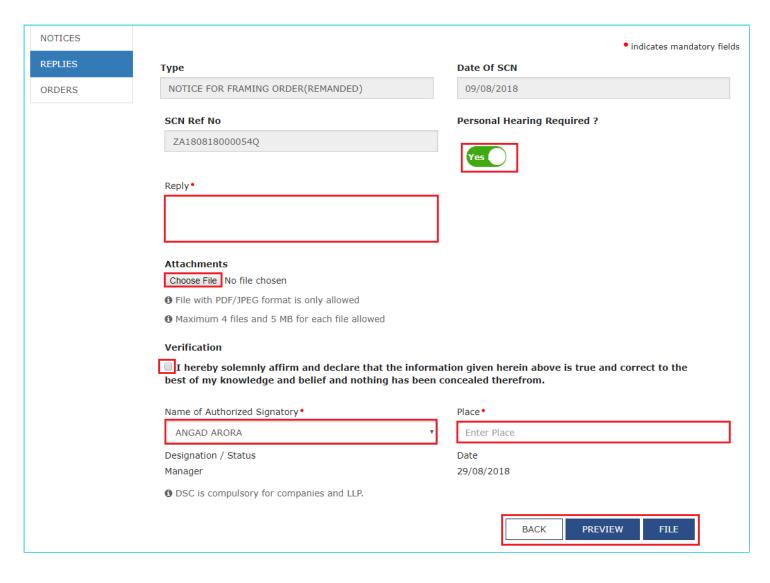
<u>Note:</u> Once the Tax Officer has issued SCN against your case and you are unable to make payment within 30 days of SCN, you must file your Reply in Form GST DRC-06.

1. On the **Case Details** page of that particular taxpayer, select the **REPLIES** tab. This tab will display the replies you will file against the Notices issued by A/A. To add a reply, click **ADD REPLY** and select **REPLY**.



Note: Current Status as displayed is "Pending for reply by taxpayer". It will change once you add your reply.

2. **REPLY** page is displayed. **Type**, **Date of SCN**, **SCN Ref No**, **Financial Year** fields are auto-populated. Enter details in the other fields as mentioned in the following steps. To go to the previous page, click **BACK**.



2a. In the Personal Hearing Required? field, select Yes or No.

Note: This button is visible to only those taxpayers where the A/A has not called for a personal hearing in the issued notice.

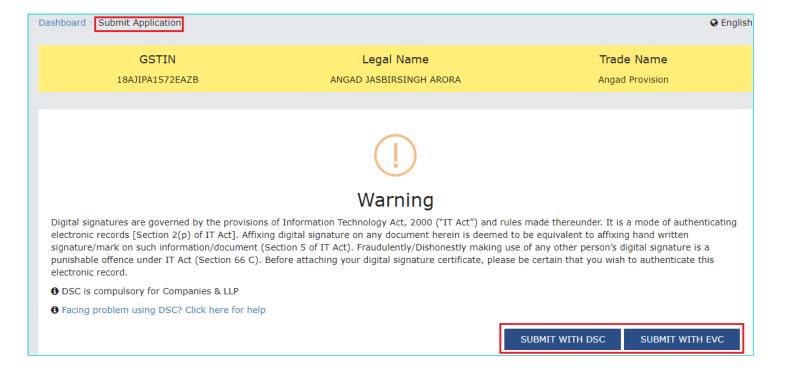
- 2b. In Reply field, enter details of your reply to the issued notice.
- 2c. Click Choose File to upload the document(s) related to your reply, if any. This is not a mandatory field.
- 2d. Enter **Verification** details. Select the declaration check-box and select the name of the authorized signatory. Based on your selection, the fields **Designation/Status** and **Date** (current date) gets auto-populated. Enter the name of the place where you are filing this reply.



2e. Click PREVIEW to download and review your reply. Once you are satisfied, click FILE.

Form GST DRC-06 [See rule 142(4)] Reply to the Show Cause Notice 1. GSTIN 18AJIPA1572EAZB 2. Name ANGAD JASBIRSINGH ARORA 4. Details of Show Cause Reference No. Date of issue ZA180918000059E 07/09/2018 Notice 3. Financial Year 2018-2019 5. Reply I am not at fault. 6. Documents uploaded NΑ 7. Option for personal hearing No 7.Verification-I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. Signature of Authorized Signatory Name : ANGAD ARORA Designation / Status: Manager Date: 24/10/2018

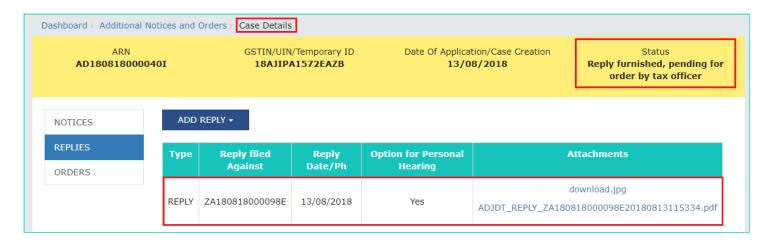
3. Submit Application page is displayed. Click ISSUE WITH DSC or ISSUE WITH EVC.



4. **Notices and Orders** page is displayed with the generated Reference number. To download the filed reply, click the **Click here** hyperlink. Then, click **OK**.



5. The updated REPLIES tab is displayed, with the record of the filed reply in a table and with the Status updated to "Reply furnished, Pending for order by tax officer". You can also click the documents in the Attachments section of the table to download them.



Note: 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 A/A's dashbooard.

Go back to the Main Menu

D. Take action using ORDERS tab of Case Details screen: View Order Issued Against Your Case

To download order issued against your case, perform following steps:

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



2. Click the document(s) in the Attachments section of the table to download and view them.

Go back to the Main Menu

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