

## PROCESS OF FILING DRC-03A

- a. **Login to the portal → Click on Services → User Services → My Applications → FORM GST DRC-03A**
- b. Enter FORM GST DRC-03 number and click on the Search button. The following details related to DRC-03 will be visible:
  - Date of Filing
  - Cause of Payment
  - Period From & To
  - FORM GST DRC-03 balance as on date

The screenshot shows a web interface for searching and viewing the balance of a FORM GST DRC-03. At the top, there are input fields for 'FORM GST DRC-03 Reference Number' (containing 'AD300924000060Z'), 'Date of Filing' (containing '24/09/2024'), 'Cause of Payment' (containing 'Voluntary'), 'Period From' (containing 'APR 2019'), and 'Period To' (containing 'JUN 2020'). A 'SEARCH' button is located next to the reference number field. Below this, the section 'FORM GST DRC-03 Balance as on date:' contains a table with columns for 'Act', 'Tax', 'Interest', 'Penalty', 'Fee', and 'Oth'. The table has four rows of data. Below the table, there are input fields for 'Demand Order Number' (a dropdown menu with 'Select' as the current value), 'Demand Order Date', 'Order Type', 'Period From', and 'Period To'.

Act	Tax	Interest	Penalty	Fee	Oth
IGST	100	100	100	0	
CGST	100	100	100	100	
SGST/UTGST	100	100	100	100	
CESS	0	0	0	0	

- c. Select “ **Demand Order No.**” from the drop-down box. It will display all the outstanding demands against which payment has not been done. Select the relevant **Demand Order no.** from the drop-down box. On selection, following details will be displayed:
  - Demand Order Date
  - Order Type
  - Period From & To
  - Demand Outstanding as on date

**Demand Order Number \*** 
**Demand Order Date** 
**Order Type**

**Period From** 
**Period To**

**Demand Outstanding as on date:**

Act	Tax	Interest	Penalty	Fee	Oth
IGST	25	25	-25	0	
CGST	25	-25	25	25	
SGST/UTGST	25	25	-25	25	
CESS	25	25	25	0	

[ADJUSTMENT OF DEMAND \\*](#)

- d. Taxpayer to click on the tab “*Adjustment of Demand*”. A new page will be opened and following tables will be displayed on the page. The taxpayer has to enter or edit the details shown in the tables below.

**Table A : Outstanding Demand**

Adjustment of Demand against Form GST DRC-03

A. Outstanding Demand					
Description	IGST	CGST	SGST/UTGST	CESS	Tota
Tax	25	25	25	25	
Interest	25	-25	25	25	
Penalty	-25	25	-25	25	
Fees	0	25	25	0	
Others	25	25	25	25	
Total	50	75	75	100	

**Table B1 (DRC 03 - Amount paid through Cash: Balance Available)**

\*Adjustment is allowed across any major heads for a given minor head. Adjustment across different minor heads is not allowed.

B(1) DRC 03 - Amount paid through Cash: Balance Available					
Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	₹50	₹50	₹50	₹0	
Interest	₹100	₹100	₹100	₹0	
Penalty	₹100	₹100	₹100	₹0	
Fees	₹0	₹100	₹100	₹0	
Others	₹100	₹100	₹100	₹0	
Total	₹350	₹450	₹450	₹0	

**Table B2 (DRC 03 - Amount to be adjusted : Cash)**

*B(2) DRC 03 - Amount to be adjusted : Cash					
Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	₹0	₹25	₹25	₹0	
Interest	₹0	₹0	₹25	₹0	
Penalty	₹0	₹25	₹0	₹0	
Fees	₹0	₹25	₹25	₹0	
Others	₹0	₹25	₹25	₹0	
Total	₹0	₹100	₹100	₹0	

**Table B3 (DRC-03: Balance post adjustment- Cash)**

\*Adjustment is allowed across any major heads for a given minor head. Adjustment across different minor heads is not allowed.

DRC 03 - Balance post adjustment : Cash					
Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	₹75	₹0	₹0	₹0	₹75
Interest	₹0	₹275	₹0	₹0	₹275
Penalty	₹0	₹100	₹75	₹100	₹275
Fees	₹0	₹50	₹50	₹50	₹150
Others	₹0	₹0	₹100	₹150	₹250
Total	₹75	₹425	₹225	₹300	₹1,025

**Table C(1) (DRC 03 - Amount paid through Credit : Balance Available)  
& Table C(2) DRC 03 - Amount to be Adjusted : Credit**

C(1) DRC 03 - Amount paid through Credit : Balance Available		C(2) DRC 03 - Amount to be Adjusted : Credit			
Description	Available-Tax	Description	IGST	CGST	SGST/U
IGST	₹50	IGST	₹0	₹0	
CGST	₹50	CGST	₹0	₹0	
SGST/UTGST	₹50	SGST/ UTGST	₹0	₹0	
CESS	₹0	CESS	₹0	₹0	
TOTAL	₹150	TOTAL	₹0	₹0	

**Table C(3) DRC-03 Balance post Adjustment: Credit**

				C(3) DRC 03 - Balance post Adjustment : Credit	
GST	SGST/UTGST	CESS	TOTAL	Description	Balance
₹0	₹0	₹0	₹0	IGST	₹50
₹0	₹0	₹0	₹0	CGST	₹50
₹0	₹0	₹0	₹0	SGST/UTGST	₹50
₹0	₹0	₹0	₹0	CESS	₹0
₹0	₹0	₹0	₹0	TOTAL	₹150

**Table D. Outstanding Demand post Adjustment**

D. Outstanding Demand Post Adjustment					
Description	IGST	CGST	SGST/UTGST	CESS	Total
Tax	0	0	0	25	
Interest	25	-25	0	25	
Penalty	-25	0	-25	25	
Fees	0	0	0	0	
Others	25	0	0	25	
Total	25	-25	-25	100	

- e. The details mentioned in Table A, B, C & D are to be verified by the taxpayer. After verification, click on the **Validate button**.
- f. Taxpayer can also upload any supporting document (if required). Subsequent to that, the taxpayer has to sign the **Undertaking & Verification** as shown below.

**Undertaking\***

I hereby undertake that the payment made vide the FORM GST DRC-03 with unique ARN number AD30092400060Z has actually been intended to be paid against the demand id ZD3009240002325 and has not been used towards any other demand/ payment made by me.

I also undertake to pay back to the Government, the amount so adjusted using this form along with applicable interest, if any, of the details declared above are found to be false subsequently. I will also be liable to penal action under Section 122(1)(x) of CGST Act.

**Verification**

I, ANGAD ARORA, 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.

Name of Authorized Signatory\*

ANGAD ARORA

Place\*

dsf

Designation / Status

CA

Date

25/09/2024

BACK

PREVIEW

SAVE AS DRAFT

PROCEED TO FILE

- g. The taxpayer can then **Preview** or **Save Draft** or **Proceed to file**. After clicking on **Proceed to File** button, the following page will be displayed and taxpayer can submit the form using DSC/EVC.

Dashboard > Services > User Services > Submit Application
English

GSTIN/Temporary ID/UIN	Date	Legal Name	Trade Name
30KARNB1221E3ZD	25/09/2024	AF COMPUTERS	GSTN

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.

Facing problem using DSC? [Click here for help](#)

SUBMIT WITH DSC

SUBMIT WITH EVC

h. On successful submission, **Acknowledgment** will be issued.

Acknowledgement on submission of FORM GST DRC-03A

✔ Your form has been signed successfully through EVC

Your ARN has been generated with ARN AD300924000092S dated 25/09/2024

DRC-03 Reference Number	AD300924000060Z
Order Reference Number	ZD3009240002325
GSTIN/Temporary ID/UIN	30KARNB1221E3ZD
Date of filing	25/09/2024
Time of filing	16:39
Place of filing	dsf
Name of the Taxpayer	AF COMPUTERS
Address	252, Gold Hill Supreme, Shantipura Cross Roads, Electronic City Phase 2, , Goa, 403123
Filed By	ANGAD ARORA

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

DOWNLOAD

i. As per the details submitted in the DRC-03A form, corresponding entries will be posted into ledger. **Also, a single DRC-03 can be used to adjust payments against multiple demand orders, and vice-versa.**

j. In case of any technical issue, the taxpayer can raised a ticket on **Grievance Redressal Portal** : <https://selfservice.gstsystem.in>