Government of India
Ministry of Railways
Railway Board

RBA No. 22/2023
GST Circular No. 07/2023

No. 2017/AC-II/1/6/GST Main/Vol. IV **New Delhi, dated 13.07.2023**

General Managers,
All Zonal Railway/Production Units

Sub: Online compliance pertaining to liability / difference appearing in GSTR-1 vs GSTR-3B in accordance with Rule 88C of the CGST Rules, 2017.

*****

Rule 88C of the CGST Rules, 2017 inserted vide Notification No. 26/2022 dated 26.12.2022 lays down a procedure for dealing with the difference in tax liability as declared in GSTR-1 with GSTR-3B. The same is as under:

1. Tax liability declared in GSTR-1/IFF shall be compared with tax liability actually paid in GSTR-3B/3BQ for each return period, electronically. In case the declared tax liability exceeds the paid tax liability by a predefined limit, or the percentage difference exceeds the configurable threshold, taxpayer will receive an intimation in the form of DRC-01BPart A (format attached herewith).

2. Taxpayer must file a response using Form DRC-01B Part B(format attached herewith), within a period of seven days.In its response the taxpayer shall either pay the differential tax liability using Form DRC-03, or provide an explanation for the difference, or even choose a combination of both the options.

3. If the differential tax liability remains unpaid **within 7 days from** the date of intimation (DRC-01B Part-A)and where no explanation or reason is furnished by the defaulting taxpayer or where the explanation or reason furnished by such person is not found to be acceptable by the proper officer, then

    a. GSTR-1/IFF of the subsequent months would be blocked and
    b. Recovery proceedings shall also be initiated by proper officer under the relevant provisions of GST Law.

As per the GSTN advisory dated 29.06.2023 an online functionality implementing the above laid down procedure (in Rule 88C) is now live on the GST portal. Further, a detailed manual, offering step-by-step instructions and addressing various scenarios related to the functionality is attached herewith as Annexure.

Needles to mention that all Railways shall ensure that there is no mismatch in the figures furnished in GSTR-1 and GSTR-3B for each return period. In case of any genuine differences, the same shall be backed by bonafide reasons or explanations and a satisfactory reply in this regard shall be filed timely in Form DRC-01B Part-B in consultation with their local GST consultants so as to avoid serious repercussions mentioned in Point 3 above.

Railways/units may take note of the same. Any difficulty in compliance of this exercise may please be brought to the notice of the Board.

(Vipul Tripathi)
Director/Accounts
Railway Board

Copy To:

1. PFAs All Zonal Railways/Production Units
2. All EDs, ED level empowered Committee in Railway Board
3. All Directors of GST Cell, Railway Board
4. MD, CRIS, Chanakyapuri New Delhi
5. Director/Finance, Director/PS, Director/Operations, CRIS, Chanakyapuri, New Delhi
6. GM/Finance and GSTM, GM/FOIS, GM/PRS, GM/EPS, GM/UTS, GM/Parcel, CRIS, NDLS

भारत सरकार/GOVERNMENT OF INDIA
रेल मंत्रालय/MINISTRY OF RAILWAYS
(रेलवे बोर्ड/RAILWAY BOARD)

आरबीए सं. 22/2023
जीएसटी परिपत्र सं. 07/2023

सं. 2017/एसी-II/1/6/जीएसटी मेन/वॉल. IV

नई दिल्ली, दिनांक 13.07.2023

प्रधान वित्त सलाहकार,
सभी क्षेत्रीय रेलें/उत्पादन इकाइयां।

विषय: सीजीएसटी नियम, 2017 के नियम 88सी के अनुसार जीएसटीआर-1 बनाम जीएसटीआर-3बी में उल्लिखित देयता/भिन्नता से संबंधित ऑनलाइन अनुपालन।

*****

दिनांक 26.12.2022 की अधिसूचना सं. 26/2022 के तहत सीजीएसटी नियम, 2017 के नियम 88सी को अंतर्विष्ट किया गया है, जिसमें जीएसटीआर-3बी के साथ जीएसटीआर-1 में यथा घोषित कर देयता में अंतर के संबंध में कार्रवाई के लिए कार्यपद्धति निर्धारित की गई है, जो निम्नानुसार है:

1. जीएसटीआर-1/आईएफएफ में घोषित कर देयता की प्रत्येक रिटर्न अवधि के लिए जीएसटीआर-3बी/3बीक्यू में वास्तविक रूप से भुगतान की गई कर देयता के साथ इलैक्ट्रॉनिक रूप से तुलना की जाएगी। यदि घोषित कर देयता पूर्वपरिभाषित सीमा द्वारा भुगतान की गई कर देयता से अधिक है या प्रतिशत का अंतर कॉन्फिगर करने योग्य सीमा से अधिक है तो करदाता को डीआरसी-01 बी भाग क (फॉर्मेट संलग्न) के फॉर्म में सूचना प्राप्त होगी।

2. करदाता को अनिवार्यत: सात दिन की अवधि के भीतर डीआरसी-01बी भाग ख का उपयोग करते हुए जवाब देना होगा। करदाता को अपने जवाब में या तो डीआरसी-03 फॉर्म का उपयोग करते हुए अंतरीय कर देयता का भुगतान करना होगा या अंतर का स्पष्टीकरण देना होगा या वह संयुक्त रूप से दोनों विकल्पों का चयन भी कर सकता है।

3. यदि, सूचना की तारीख से **7 दिनों के भीतर** अंतरीय कर देयता का भुगतान नहीं होता है और जहां चूककर्ता करदाता द्वारा कोई स्पष्टीकरण या कारण नहीं दिया जाता है या ऐसे व्यक्ति द्वारा दिया गया स्पष्टीकरण या कारण उचित अधिकारी द्वारा स्वीकार्य नहीं पाया जाता है, तो

   क. तदनुरूपी माह की जीएसटीआर-1/आईएफएफ को ब्लॉक कर दिया जाएगा और
   ख. उचित अधिकारी द्वारा जीएसटी कानून के संगत प्रावधानों के अंतर्गत वसूली कार्यवाही भी आरंभ की जाएगी।

दिनांक 29.06.2023 की जीएसटी सूचना के अनुसार इस समय जीएसटी पोर्टल पर उपर्युक्त निर्धारित प्रक्रिया (नियम 88सी में) का क्रियान्वयन करने की ऑनलाइन कार्यप्रणाली उपलब्ध है। इसके अलावा, विस्तृत नियमावली जिसमें क्रमिक अनुदेश और कार्यात्मकता से संबंधित विभिन्न परिदृश्य दिए गए हैं, अनुलग्नक के रूप में इसके साथ संलग्न है।

यह उल्लेख करने की आवश्यकता नहीं है कि रेलवे द्वारा यह सुनिश्चित किया जाएगा कि प्रत्येक रिटर्न अवधि के लिए जीएसटीआर-। और जीएसटीआर-3बी में प्रस्तुत किए गए आंकड़े बेमेल न हों। किसी वास्तविक अंतर के मामले में उचित कारणों या स्पष्टीकरणों से इसका समर्थन किया जाएगा और उनके स्थानीय जीएसटी परामर्शदाता के परामर्श से फॉर्म डीआरसी-01बी भाग-बी में समय पर इस संबंध में संतोषजनक उत्तर दिया जाएगा ताकि ऊपर बिंदु 3 में उल्लिखित गंभीर प्रतिक्रियाओं से बचा जा सके।

रेलें/इकाइयां कृपया इसे नोट करें। इस कार्य के अनुपालन में किसी प्रकार की कठिनाई को कृपया बोर्ड के संज्ञान में लाया जाए।

(विपुल त्रिपाठी)
निदेशक/लेखा
रेलवे बोर्ड

प्रतिलिपि प्रेषित:-

1. प्रधान वित्त सलाहकार, सभी क्षेत्रीय रेलें/उत्पादन इकाइयां।
2. रेलवे बोर्ड में कार्यपालक निदेशक स्तर की सशक्त समिति के सभी कार्यपालक निदेशक।
3. जीएसटी सेल, रेलवे बोर्ड के सभी निदेशक।
4. प्रबंध निदेशक, क्रिस, चाणक्यपुरी, नई दिल्ली।
5. निदेशक/वित्त, निदेशक/पीएस, निदेशक/परिचालन, क्रिस, चाणक्यपुरी, नई दिल्ली।
6. महाप्रबंधक/वित्त और जीएसटीएम, महाप्रबंधक/एफओआईएस, महाप्रबंधक/पीआरएस, महाप्रबंधक/ईपीएस, महाप्रबंधक/यूटीएस, महाप्रबंधक/पार्सल, क्रिस, नई दिल्ली।

FORM GST DRC-01B

[See rule 88C]

PART-A (System Generated)

Intimation of difference in liability reported in statement of outward supplies and that reported in return

Ref No: Date:

GSTIN:

Legal Name:

1. it is noticed that the tax payable by you, in accordance with the statement of outward supplies furnished by you in FORM GSTR-1 or using the invoice furnishing facility, exceeds the amount of tax paid by you in accordance with the return furnished in FORM GSTR-3B for the period<from><to> by an amount of Rs..... The details thereof are as follows:

Form Type	Liability declared/ paid (in Rs.)				
	IGST	CGST	SGST/UTGST	Cess	Total
FORM GSTR-1 / IFF					
FORM GSTR-3B					
Difference in liability					

2. in accordance with sub-rule (1) of rule 88C, you are hereby requested to either pay the said differential tax liability, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01B, and/or furnish the reply in Part-B of FORM GST DRC-01B incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, within a period of seven days.

3. it may be noted that where any amount remains unpaid within a period of seven days and where no explanation or reason is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79 of the Act.

4. This is a system generated notice and does not require signature.

PART-B

Reply by Taxpayer in respect of the intimation of difference in liability

Reference No. of intimation: Date:

A. i have paid the amount of the differential tax liability, as specified in Part A of FORM GST DRC-01B, fully or partially, along with interest under section 50, through FORM GST DRC-03, and the details thereof are as below:

ARN of FORM GST DRC-03	Paid Under Head	Tax Period	IGST	CGST	SGST/UTGST	CESS

AND/OR

B. The reasons in respect of that part of the differential tax liability that has remained unpaid, are as under:

S. No.	Brief Reasons for Difference	Details (Mandatory)
1	Excess Liability paid in earlier tax periods in FORM GSTR-3B	
2	Some transactions of earlier tax period which could not be declared in the FORM GSTR-1/IFF of the said tax period but in respect of which tax has already been paid in FORM GSTR-3B of the said tax period and which have now been declared in FORM GSTR-1/IFF of the tax period under consideration	
3	FORM GSTR-1/IFF filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.)	
4	Mistake in reporting of advances received and adjusted against invoices	
5	Any other reasons	

Verification

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

Signature of Authorised Signatory

Name:

Designation/Status:

Place:

Date:

FAQs > Return Compliance in Form DRC-01B (Intimation of difference in liability reported in statement of outward supplies and that reported in return)

1. When can Form DRC-01B be filed?

The system checks the spike between the liability declared in form GSTR-1/IFF and the liability paid in GSTR-3B/3BQ for each return period. If the liability declared in GSTR-1 exceeds the liability paid in Form GSTR-3B by a pre-defined limit for a return period or the percentage difference between the liabilities declared in GSTR-1 exceeds the configurable percentage threshold from the liability paid in Form GSTR-3B for a return period, an intimation is sent to you.

Once you receive an intimation in Form DRC-01B, i.e., if there is a difference between the liability declared in GSTR-1/IFF and that paid through GSTR-3B/3BQ beyond the configurable threshold limit, you need to submit your reply in Form DRC-01B Part B.

Note: If a taxpayer doesn't file response to Form GST DRC-01B for previous tax period, then for the subsequent tax period, they will not be able to file their Form GSTR-1/IFF.

2. On which class of taxpayers is Form DRC-01B applicable?

Form DRC-01B is applicable to various types of taxpayers, including regular taxpayers (including SEZ units and SEZ developers), casual taxpayers, and taxpayers who have opted in or opted out of the composition scheme.

3. I have not filed the Form DRC-01B for the previous Tax period. Can I still file GSTR-1/IFF for the current Tax period?

If you have not filed Form DRC-01B Part B for any period for which you received an intimation in Form DRC-01B Part A, you will not be able to file GSTR-1/IFF for the subsequent period. It is important to ensure timely filing of Form DRC-01B Part B to avoid any interruptions in the filing of GSTR-1/IFF.

4. How will I be intimated that I have to submit reply in Form DRC-01B Part B?

Once the intimation in Form DRC-01B Part A is generated, a Reference Number will be assigned. You will receive the intimation via email and SMS, which will include the Reference Number. Please ensure to check both your email and mobile messages for the intimation and keep the Reference Number handy for future reference and correspondence.

Note: You can also check this intimation on GST Portal. Navigate to **Services** > **Returns** > **Return Compliance** > **Liability Mismatch DRC-01B**.

5. Can Form DRC-01B Part B be filed monthly or quarterly?

For quarterly filers (QRMP), Form DRC-01B will be generated, if applicable, after filing the quarterly GSTR-3B. On the other hand, for monthly filers, Form DRC-01B will be generated on a monthly basis after filing the monthly GSTR-3B. Therefore, Form DRC-01B Part B can be filed either on a monthly or quarterly basis, depending on the frequency of filing GSTR-3B.

6. After filing the reply for DRC-01B Part B, how much time will it take to unblock the form GSTR-1/IFF? When will I be able to file GSTR-1/IFF?

After filing the reply for DRC-01B Part B, you can instantly file GSTR-1/IFF. If you are facing any issue while filing GSTR-1/IFF, then you need to log out and log in again after a few minutes.

7. While entering the ARN for filing the reply for DRC-01B Part B, I am getting an error message stating that 'Please provide valid ARN of DRC-03'. Why am I getting this error message?

If you encounter an error message while entering the ARN to file the reply for DRC-01B Part B, please check the following points:

- Ensure that the ARN is valid and corresponds to the same DRC-03 and GSTIN.
- The DRC-03 should have been filed on or after the date when DRC-01B Part A was issued.
- Confirm that the cause of payment specified in the DRC-03 is "Liability mismatch - GSTR-1 to GSTR-3B."
- The overall tax period should align with the period for which DRC-01B Part A was issued.
    - For monthly filers, the period should be the same, including both the "From" and "To" dates.
    - For quarterly filers, it should cover at least one month within the quarter.

8. How can I deselect any reason for the payment difference, after providing the details for the reason selected earlier?

If you deselect any reasons for difference after providing the details, the system will display an error message, requesting for deletion of details already provided. So, after deleting the details entered for the reason selected earlier, you will be able to deselect that reason.

Manual> Return Compliance in Form DRC-01B (Intimation of difference in liability reported in statement of outward supplies and that reported in return)

If there is a difference between the liability declared in GSTR-1/IFF and the amount paid through GSTR-3B/3BQ that exceeds a pre-defined limit, you will receive an intimation in Form DRC-01B. In such cases, it is mandatory to file Form DRC-01B Part B to provide the necessary details and reconcile the difference.

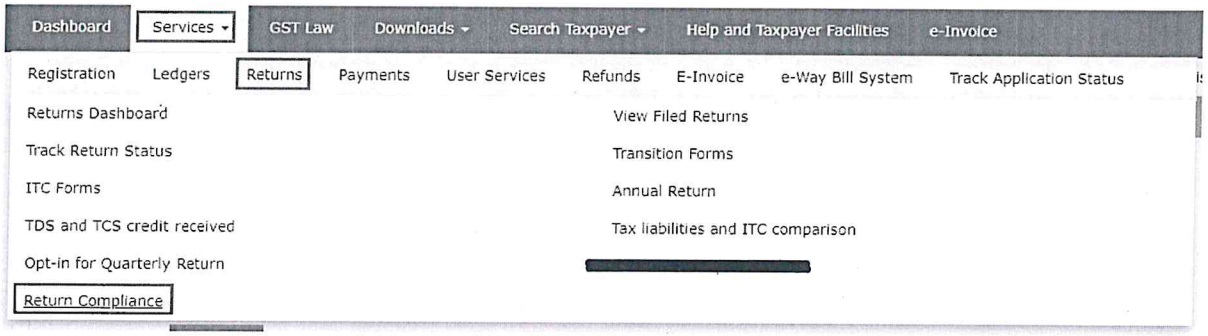
Note: If you do not file response of DRC-01B Part B, then you will not be able to file GSTR-1/IFF for the subsequent Tax period.

How can I file Form DRC-01B PART B?

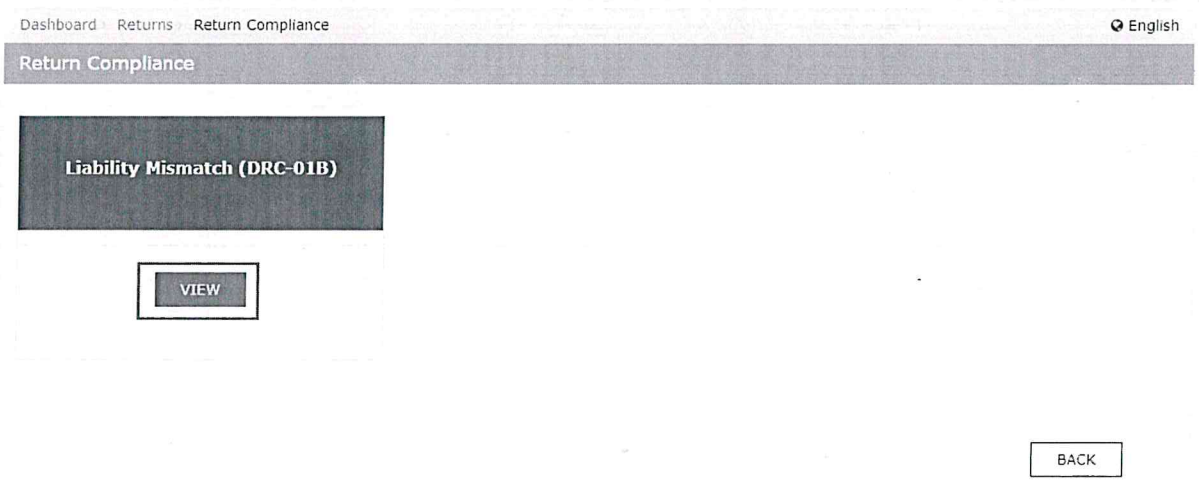
To file the Form DRC-01B Part B, please follow the steps below:

1. Access the GST portal by visiting www.gst.gov.in. The GST home page will be displayed.
2. Login to the GST Portal using your valid credentials.
3. Navigate to **Services** > **Returns** > **Return Compliance** option. Alternatively, you can directly click on the **Return Compliance** link available on the dashboard.

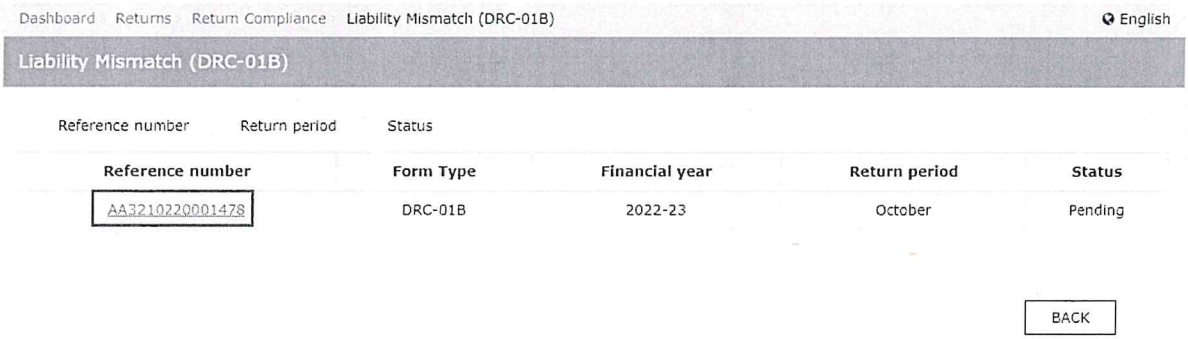
By following these steps, you will be able to access the necessary section to file Form DRC-01B Part B on the GST portal.



4. The **Return Compliance** page is displayed. In the **Liability Mismatch (DRC-01B)** tile, click the **VIEW** button.



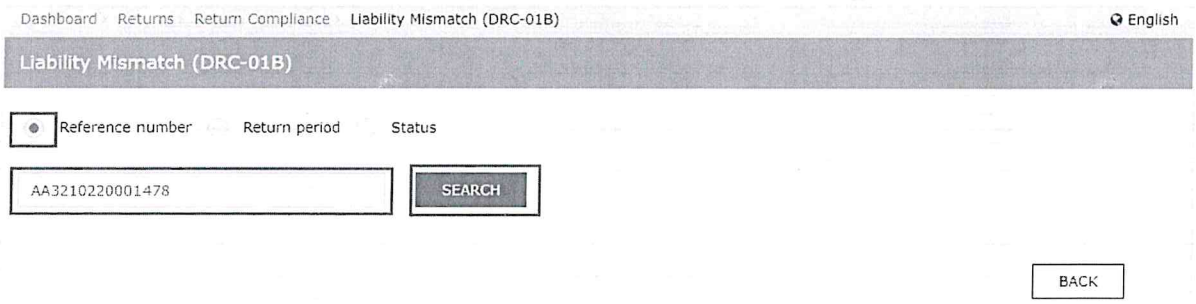
5. The **Liability Mismatch (DRC-01B)** page is displayed. The pending records will be displayed. Click the **Reference number** hyperlink.



Note: Alternatively, you can click any one option from **Reference number, Return period or Status** to search for the intimation DRC-01B which is issued to you.

Case 1: If you click the **Reference number** option, then enter the **ARN** and click the **SEARCH** button. You will get all the completed and pending records list.

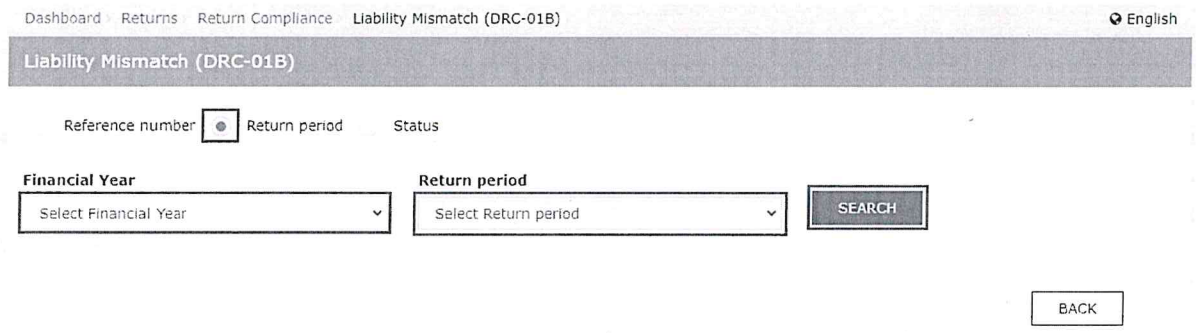
If the status for the record is **pending**, then you can file the Form DRC-01B.



Case 2: If you click the **Return period** option, then you need to select the **Financial Year** for which you need to file DRC-01B and **Return period** from the drop-down list. Click the **SEARCH** button. You will get all the completed and pending records list.

If the status for the record is **pending**, then you can file the Form DRC-01B.

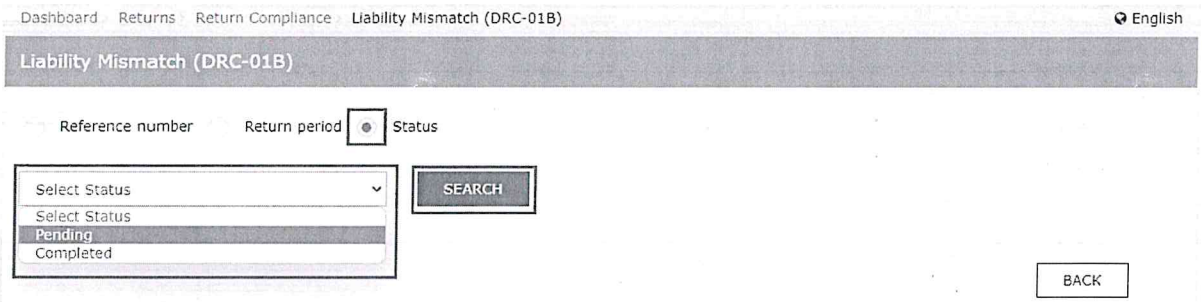
Note: **Return period** option will get enabled only after you select the Financial Year.



Case 3: If you click the **Status** option, then you need to select the status Pending or Completed from the drop-down list and click the **SEARCH** button.

If you select Pending status, then pending records will be displayed. For the **Pending** record, you can file the Form DRC-01B.

If you select the Completed records, then the completed records will be displayed.



6. The Liability Mismatch (DRC-01B) details page with **PART-A** and **PART-B** will be displayed. **PART-A** will display the **Intimation of Difference in Liability Reported in Statement of Outward Supplies and that Reported in Return**.
In **PART-B Reply by Taxpayer in Respect of the Intimation of Difference in Liability,** there are two sub-parts. In part 1, you can provide the **ARN** of the payment which is made via **DRC-03** for the period for which **DRC-01B** has been issued to you.

You can also make the payment for the **Difference in Liability Reported** by clicking the **CLICK HERE FOR DRC-03** button**.** In part 2, you can select the **Reason** for the Difference in Liability Reported and provide further explanations in the text box.

Dashboard > Returns > Return Compliance > Liability Mismatch (DRC-01B) English

Liability Mismatch (DRC-01B) Help

GSTIN [redacted] Legal Name [redacted] Trade Name - GSTN

REF No. - AA3210220001478 Financial Year - 2022-23 Return Period - October Status - Pending

PART-A Intimation of Difference in Liability Reported in Statement of Outward Supplies and that Reported in Return

1. It is noticed that the tax payable by you, in accordance with the statement of outward supplies furnished by you in FORM GSTR-1 or using the invoice furnishing facility, exceeds the amount of tax paid by you in accordance with the return furnished in FORM GSTR-3B for the period **Oct 2022** by an amount of ₹30,00,000.00. The details thereof are as follows:

Form Type	Liability declared/ Paid (in ₹)				
	IGST	CGST	SGST/UTGST	CESS	Total
Form GSTR-1/IFF	50,00,000.00	0.00	0.00	10,00,000.00	60,00,000.00
Form GSTR-3B	25,00,000.00	0.00	0.00	5,00,000.00	30,00,000.00
Difference in liability	25,00,000.00	0.00	0.00	5,00,000.00	**30,00,000.00**

2. In accordance with sub-rule (1) of rule 88C, you are hereby requested to either pay the said differential tax liability, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01B, and/or furnish the reply in Part-B of FORM GST DRC-01B incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, within a period of seven days.

3. It may be noted that where any amount remains unpaid within a period of seven days and where no explanation or reason is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79 of the Act.

4. This is a system generated notice and does not require signature.

DOWNLOAD DRC-01B PART A

PART-B Reply by Taxpayer in Respect of the Intimation of Difference in Liability

1. Paid the difference amount through DRC-03 ARN of DRC-03 VALIDATE CLICK HERE FOR DRC-03

ARN of Form GST DRC-03	Tax Period	Paid Under Head	IGST (₹)	CGST (₹)	SGST/UTGST (₹)	CESS (₹)

AND/OR

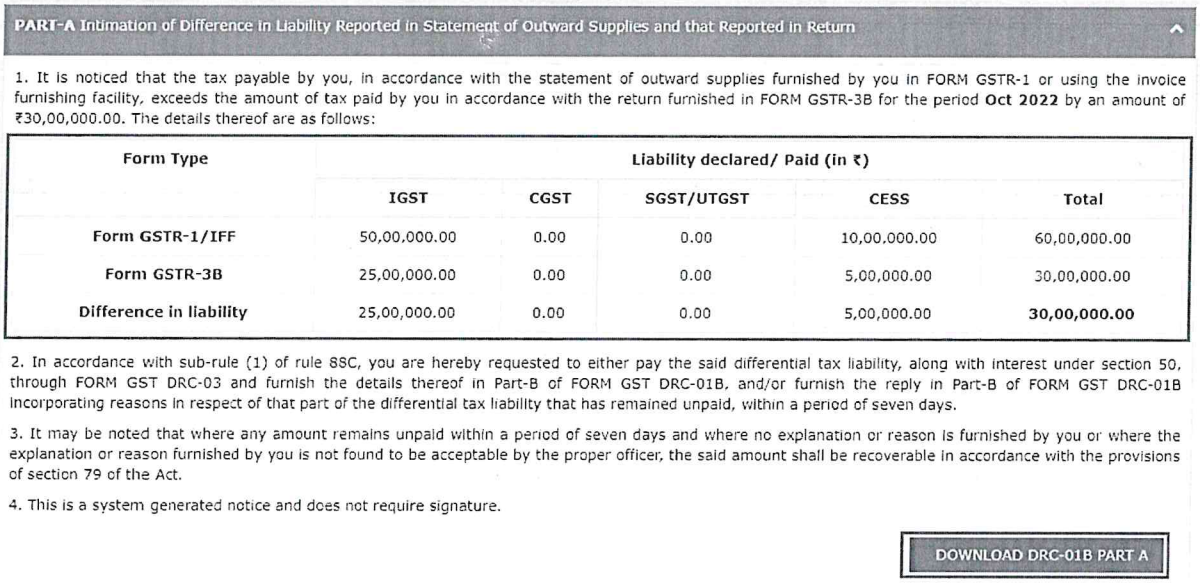
2. Select and explain the reason for difference

- ☐ Excess Liability paid in earlier tax periods in FORM GSTR-3B — Explain reason here
- ☐ FORM GSTR-1/IFF filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.) — Explain reason here
- ☐ Some transactions of earlier tax period which could not... (Read more) — Explain reason here
- ☐ Mistake in reporting of advances received and adjusted against invoices — Explain reason here
- ☐ Any other reasons — Explain reason here

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

BACK SAVE DOWNLOAD DRC-01B FILE GST DRC-01B

Note 1: You can click the **DOWNLOAD DRC-01B PART-A** button to download the DRC-01B PART A form.



PART-A Intimation of Difference in Liability Reported in Statement of Outward Supplies and that Reported in Return

1. It is noticed that the tax payable by you, in accordance with the statement of outward supplies furnished by you in FORM GSTR-1 or using the invoice furnishing facility, exceeds the amount of tax paid by you in accordance with the return furnished in FORM GSTR-3B for the period **Oct 2022** by an amount of ₹30,00,000.00. The details thereof are as follows:

Form Type	Liability declared/ Paid (in ₹)				
	IGST	CGST	SGST/UTGST	CESS	Total
Form GSTR-1/IFF	50,00,000.00	0.00	0.00	10,00,000.00	60,00,000.00
Form GSTR-3B	25,00,000.00	0.00	0.00	5,00,000.00	30,00,000.00
Difference in liability	25,00,000.00	0.00	0.00	5,00,000.00	**30,00,000.00**

2. In accordance with sub-rule (1) of rule 88C, you are hereby requested to either pay the said differential tax liability, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01B, and/or furnish the reply in Part-B of FORM GST DRC-01B incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, within a period of seven days.

3. It may be noted that where any amount remains unpaid within a period of seven days and where no explanation or reason is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79 of the Act.

4. This is a system generated notice and does not require signature.

DOWNLOAD DRC-01B PART A

Note 2: The system generated PDF for **DRC-01B PART A** will be downloaded.

FORM GST DRC-01B

[See rule 88C]

PART-A (System Generated)

Intimation of Difference in Liability Reported in Statement of Outward Supplies and that Reported in Return

Ref No: AA3210220001478 Date: 16/05/2023

GSTIN: [redacted]

Legal Name: [redacted]ted

1. It is noticed that the tax payable by you, in accordance with the statement of outward supplies furnished by you in FORM GSTR-1 or using the invoice furnishing facility, exceeds the amount of tax paid by you in accordance with the return furnished in FORM GSTR-3B for the period Oct 2022 by an amount of ₹30,00,000.00. The details thereof are as follows:

Form Type	Liability declared/ Paid (in ₹)				
	IGST	CGST	SGST/UTGST	CESS	Total
Form GSTR-1/ IFF	50,00,000.00	0.00	0.00	10,00,000.00	60,00,000.00
Form GSTR-3B	25,00,000.00	0.00	0.00	5,00,000.00	30,00,000.00
Difference in liability	25,00,000.00	0.00	0.00	5,00,000.00	30,00,000.00

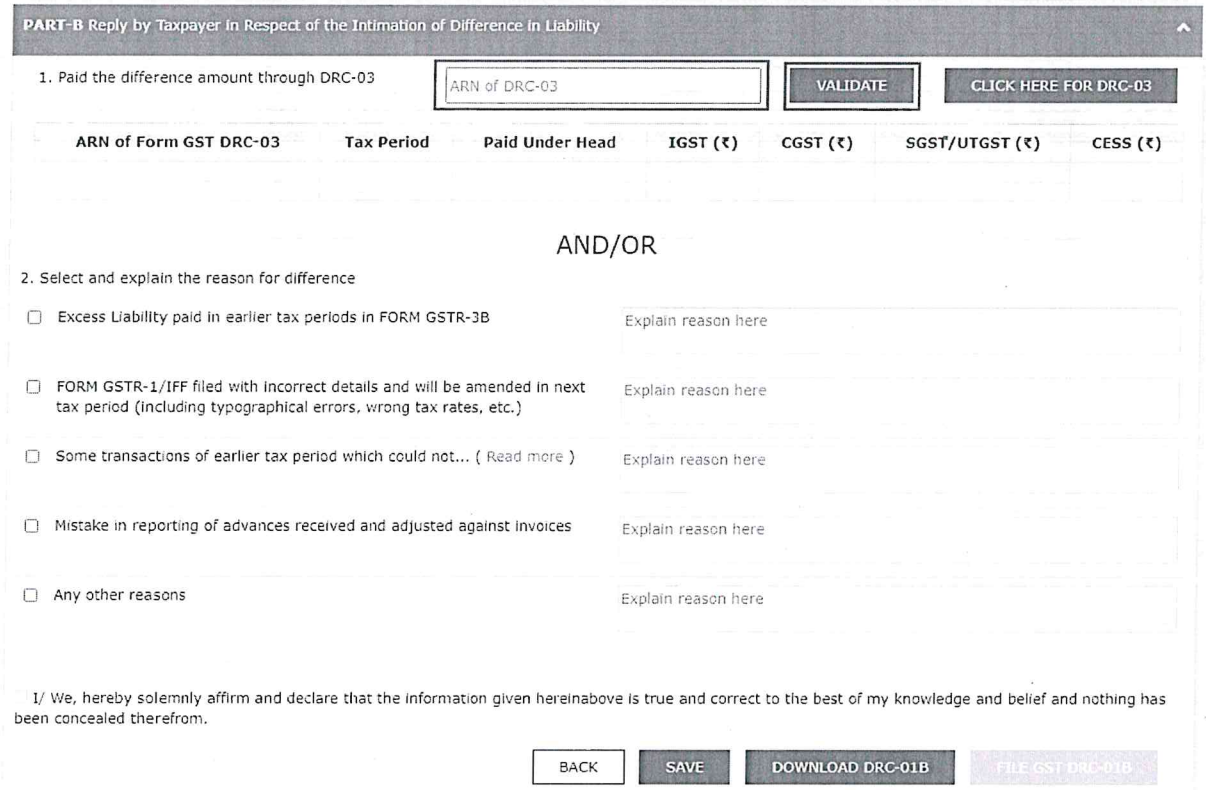
2. In accordance with sub-rule (1) of rule 88C, you are hereby requested to either pay the said differential tax liability, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01B, and/or furnish the reply in Part-B of FORM GST DRC-01B incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, within a period of seven days.

3. It may be noted that where any amount remains unpaid within a period of seven days and where no explanation or reason is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79 of the Act.

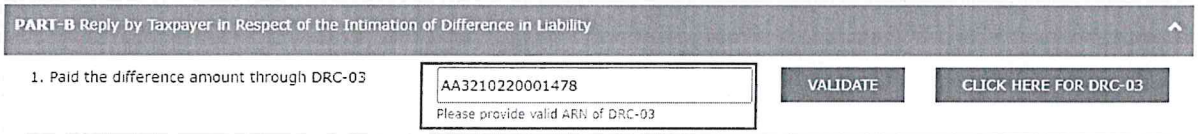
4. This is a system generated notice and does not require signature.

SYSTEM GENERATED

7. In **PART-B**, enter the **ARN of DRC-03** through which payment towards discrepancy communicated in DRC-01B PART A was made and click the **VALIDATE** button.



Note 1: If you have entered the incorrect **ARN**, then an error message will be displayed.

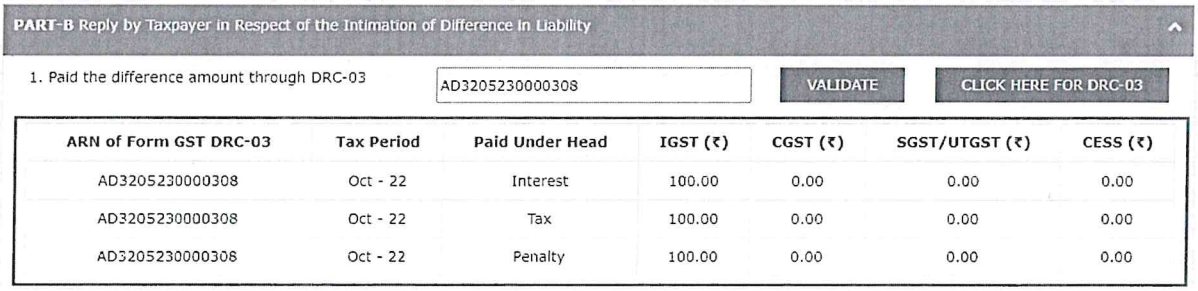


If you are getting this error message, then you need to check the following points:

- **ARN** is valid only, if this is the ARN for same **DRC-03** and of the same **GSTIN**.
- The DRC-03 should have been filed on or after the date on which DRC-01B part A was issued.
- The Cause of payment is **Liability mismatch – GSTR-1 to GSTR-3B**.
- The overall tax period pertains to the period for which the DRC-01B Part A has been issued.
    - For **Monthly**, it is of the same period, both **From** and **To**.
    - For **Quarterly**, it is of at least one month of the quarter. **Note 2**: You will be able to file part B of DRC-01B by providing response in either sub part 1 or 2 or in both. It is not mandatory to enter **ARN of DRC-03**.

Note 3: If you click the **CLICK HERE FOR DRC-03** button, then you will be navigated to the DRC-03 page for making the payment, in case you need to pay any amount.

8. The summary of the payment details that has been paid towards the difference amount through DRC-03 will be displayed.



ARN of Form GST DRC-03	Tax Period	Paid Under Head	IGST (₹)	CGST (₹)	SGST/UTGST (₹)	CESS (₹)
AD3205230000308	Oct - 22	Interest	100.00	0.00	0.00	0.00
AD3205230000308	Oct - 22	Tax	100.00	0.00	0.00	0.00
AD3205230000308	Oct - 22	Penalty	100.00	0.00	0.00	0.00

9. Select and explain the reason for the difference in the liability, in the space provided.

Note: In **PART-B**, you can either validate the **ARN of DRC-03** or provide the reason for the **Difference in Liability**. You can also provide both, the ARN of DRC-03 and Difference of Liability.

Dashboard > Returns > Return Compliance > Liability Mismatch (DRC-01B) English

Liability Mismatch (DRC-01B) Help

GSTIN [redacted] Legal Name - [redacted] Trade Name - GSTN

REF No. - AA3210220001478 Financial Year - 2022-23 Return Period - October Status - Pending

PART-A Intimation of Difference in Liability Reported in Statement of Outward Supplies and that Reported in Return

1. It is noticed that the tax payable by you, in accordance with the statement of outward supplies furnished by you in FORM GSTR-1 or using the invoice furnishing facility, exceeds the amount of tax paid by you in accordance with the return furnished in FORM GSTR-3B for the period **Oct 2022** by an amount of ₹30,00,000.00. The details thereof are as follows:

Form Type	Liability declared/ Paid (in ₹)				
	IGST	CGST	SGST/UTGST	CESS	Total
Form GSTR-1/IFF	50,00,000.00	0.00	0.00	10,00,000.00	60,00,000.00
Form GSTR-3B	25,00,000.00	0.00	0.00	5,00,000.00	30,00,000.00
Difference in liability	25,00,000.00	0.00	0.00	5,00,000.00	**30,00,000.00**

2. In accordance with sub-rule (1) of rule 88C, you are hereby requested to either pay the said differential tax liability, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01B, and/or furnish the reply in Part-B of FORM GST DRC-01B incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, within a period of seven days.

3. It may be noted that where any amount remains unpaid within a period of seven days and where no explanation or reason is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79 of the Act.

4. This is a system generated notice and does not require signature.

DOWNLOAD DRC-01B PART A

PART-B Reply by Taxpayer in Respect of the Intimation of Difference in Liability

1. Paid the difference amount through DRC-03 AD3205230000308 VALIDATE CLICK HERE FOR DRC-03

ARN of Form GST DRC-03	Tax Period	Paid Under Head	IGST (₹)	CGST (₹)	SGST/UTGST (₹)	CESS (₹)
AD3205230000308	Oct - 22	Interest	100.00	0.00	0.00	0.00
AD3205230000308	Oct - 22	Tax	100.00	0.00	0.00	0.00
AD3205230000308	Oct - 22	Penalty	100.00	0.00	0.00	0.00

AND/OR

2. Select and explain the reason for difference

- [x] Excess Liability paid in earlier tax periods in FORM GSTR-3B — Already paid
- [x] FORM GSTR-1/IFF filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.) — Already corrected
- [ ] Some transactions of earlier tax period which could not... (Read more) — Explain reason here
- [ ] Mistake in reporting of advances received and adjusted against invoices — Explain reason here
- [ ] Any other reasons — Explain reason here

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

BACK SAVE DOWNLOAD DRC-01B FILE GST DRC-01B

Note 1: You can select any reason out of the four options given. If your reason is not specified, then you can select **any other reasons** and explain the reason in the space provided. You can use up to 500 characters to explain your reason.

Note 2: If you have selected the reason for the difference in liability, but not explained the reason in the space provided then, an error message will pop-up.



Note 3: Click the **BACK** button to go to the previous page.

10. Select the declaration **Checkbox**. Select the **Name of Authorized signatory** from the drop-down list and enter the **Place**. Click the **SAVE** button and then click the **FILE GST DRC-01B** button.

Dashboard > Returns > Return Compliance > Liability Mismatch (DRC-01B) English

Liability Mismatch (DRC-01B) Help

GSTIN - [redacted] Legal Name [redacted] Trade Name - GSTN

REF No. - AA3210220001478 Financial Year - 2022-23 Return Period - October Status - Pending

PART-A Intimation of Difference in Liability Reported in Statement of Outward Supplies and that Reported in Return

1. It is noticed that the tax payable by you, in accordance with the statement of outward supplies furnished by you in FORM GSTR-1 or using the invoice furnishing facility, exceeds the amount of tax paid by you in accordance with the return furnished in FORM GSTR-3B for the period **Oct 2022** by an amount of ₹30,00,000.00. The details thereof are as follows:

Form Type	Liability declared/ Paid (in ₹)				
	IGST	CGST	SGST/UTGST	CESS	Total
Form GSTR-1/IFF	50,00,000.00	0.00	0.00	10,00,000.00	60,00,000.00
Form GSTR-3B	25,00,000.00	0.00	0.00	5,00,000.00	30,00,000.00
Difference in liability	25,00,000.00	0.00	0.00	5,00,000.00	**30,00,000.00**

2. In accordance with sub-rule (1) of rule 88C, you are hereby requested to either pay the said differential tax liability, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01B, and/or furnish the reply in Part-B of FORM GST DRC-01B incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, within a period of seven days.

3. It may be noted that where any amount remains unpaid within a period of seven days and where no explanation or reason is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79 of the Act.

4. This is a system generated notice and does not require signature.

DOWNLOAD DRC-01B PART A

PART-B Reply by Taxpayer in Respect of the Intimation of Difference in Liability

1. Paid the difference amount through DRC-03 ARN of DRC-03 VALIDATE CLICK HERE FOR DRC-03

ARN of Form GST DRC-03	Tax Period	Paid Under Head	IGST (₹)	CGST (₹)	SGST/UTGST (₹)	CESS (₹)
AD3205230000308	Oct - 22	Interest	100.00	0.00	0.00	0.00
AD3205230000308	Oct - 22	Tax	100.00	0.00	0.00	0.00
AD3205230000308	Oct - 22	Penalty	100.00	0.00	0.00	0.00

AND/OR

2. Select and explain the reason for difference

- [x] Excess Liability paid in earlier tax periods in FORM GSTR-3B — Already paid
- [x] FORM GSTR-1/IFF filed with incorrect details and will be amended in next tax period (Including typographical errors, wrong tax rates, etc.) — Already corrected
- [ ] Some transactions of earlier tax period which could not... { Read more } — Explain reason here
- [ ] Mistake in reporting of advances received and adjusted against invoices — Explain reason here
- [ ] Any other reasons — Explain reason here

- [x] I/ We, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized signatory* ANGAD ARORA

Designation / Status CA

Place* Delhi

Date 16/05/2023

BACK SAVE DOWNLOAD DRC-01B FILE GST DRC-01B

Note 1: The checkbox for selecting the declaration will be enabled only after saving the details in either sub section A and/or B of **PART B** of **DRC-01B.**

A success message will also be displayed at the top of the screen, upon successfully saving the details.



Note 2: The **FILE GST DRC-01B** button will be enabled only after you select the **Name of Authorized signatory** and entered the **Place**. **Designation/Status** and **Date** will be auto populated.

Note 3: Click the **DOWNLOAD DRC-01B** button.

A system-generated draft order will be downloaded into your system as displayed. Check the system-generated draft order carefully to rule out any discrepancy.

FORM GST DRC-01B

[See rule 88C]

PART-A (System Generated)

Intimation of Difference in Liability Reported in Statement of Outward Supplies and that Reported in Return

Date: 16/05/2023

Ref No: [redacted]

GSTIN: 32ENAGA2585H1ZW

Legal Name: [redacted]

1. It is noticed that the tax payable by you, in accordance with the statement of outward supplies furnished by you in FORM GSTR-1 or using the invoice furnishing facility, exceeds the amount of tax paid by you in accordance with the return furnished in FORM GSTR-3B for the period Oct 2022 by an amount of ₹30,00,000.00. The details thereof are as follows:

Form Type	Liability declared/ Paid (in ₹)				
	IGST	CGST	SGST/UTGST	CESS	Total
Form GSTR-1/ IFF	50,00,000.00	0.00	0.00	10,00,000.00	60,00,000.00
Form GSTR-3B	25,00,000.00	0.00	0.00	5,00,000.00	30,00,000.00
Difference in liability	25,00,000.00	0.00	0.00	5,00,000.00	30,00,000.00

2. In accordance with sub-rule (1) of rule 88C, you are hereby requested to either pay the said differential tax liability, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01B, and/or furnish the reply in Part-B of FORM GST DRC-01B incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, within a period of seven days.

3. It may be noted that where any amount remains unpaid within a period of seven days and where no explanation or reason is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79 of the Act.

4. This is a system generated notice and does not require signature.

PART-B

Reply by Taxpayer in Respect of the Intimation of Difference in Liability

Reference No. of Intimation: AA3210220001478

Date: 16/05/2023

A. I have paid the amount of the differential tax liability, as specified in Part A of FORM GST DRC-01B, fully or partially, along with interest under section 50, through FORM GST DRC-03, and the details thereof are as below:

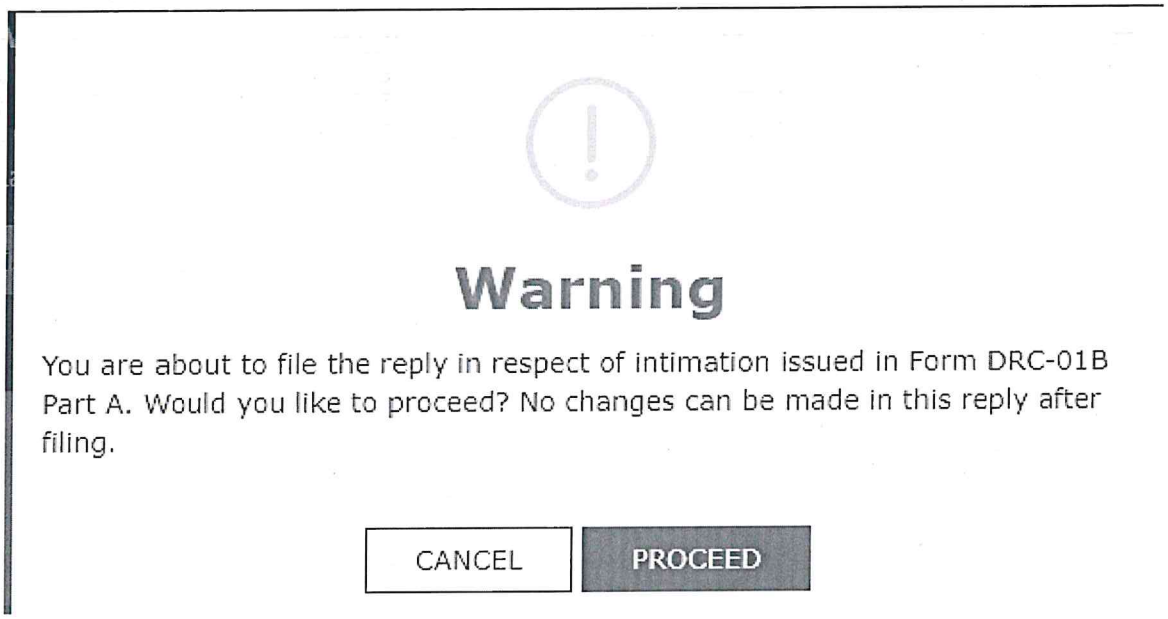
ARN of Form GST DRC-03	Tax Period	Paid Under Head	IGST (₹)	CGST (₹)	SGST/UTGST (₹)	CESS (₹)
AD3205230000308	Oct - 22	Interest	100.00	0.00	0.00	0.00
AD3205230000308	Oct - 22	Tax	100.00	0.00	0.00	0.00
AD3205230000308	Oct - 22	Penalty	100.00	0.00	0.00	0.00

AND/OR

B. The reasons in respect of that part of the differential tax liability that has remained unpaid, are as under:

S.No.	Brief Reason for Difference	Details (mandatory)
1	Excess Liability paid in earlier tax periods in FORM GSTR-3B	Already paid
2	FORM GSTR-1/ IFF filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.)	Already corrected
3	Some transactions of earlier tax period which could not be declared in the FORM GSTR-1/IFF of the said tax period but in respect of which tax has already been paid in FORM GSTR-3B of the said tax period and which have now been declared in FORM GSTR-1/IFF of the tax period under consideration	
4	Mistake in reporting of advances received and adjusted against invoices	
5	Any other reasons	

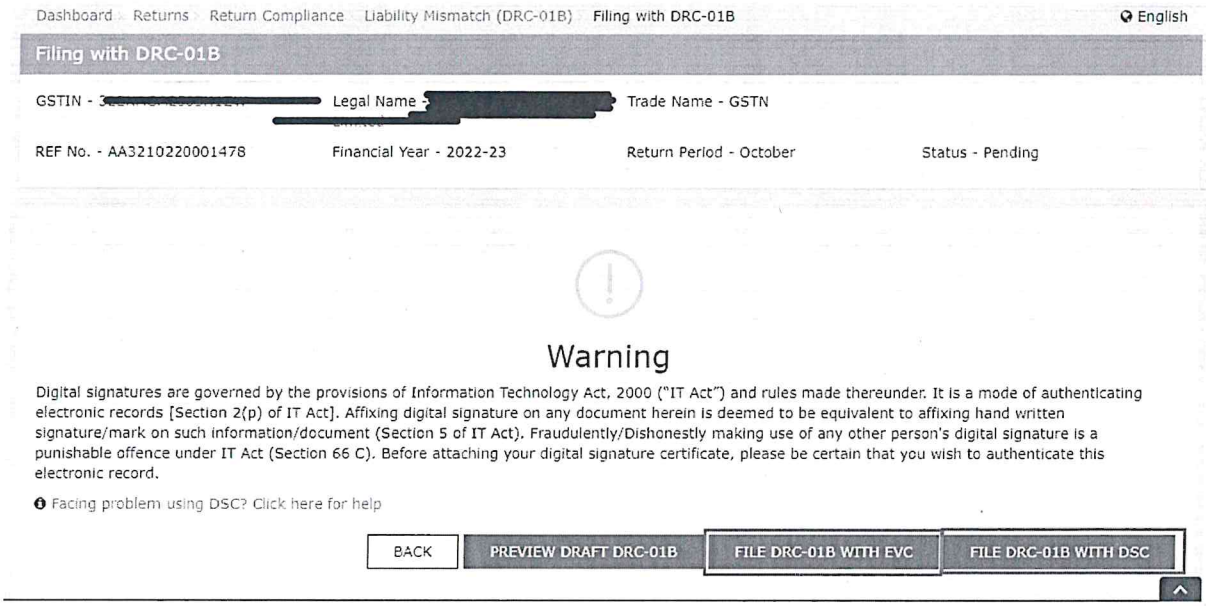
11. A Warning message will pop-up. Click the **PROCEED** button.



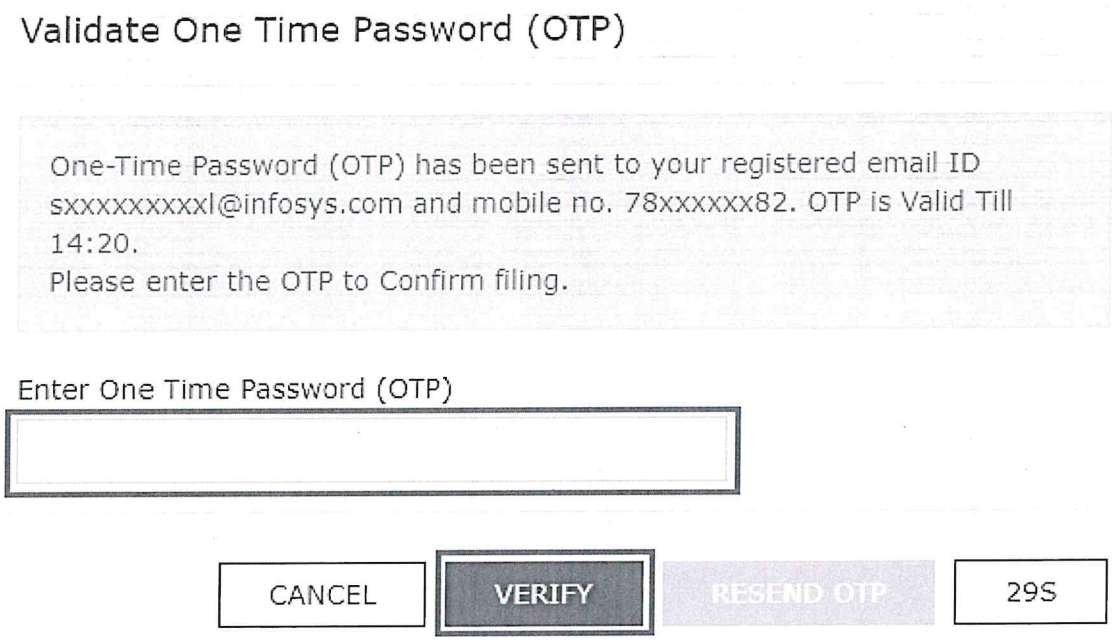
Note: If you want to make changes in the **PART-B** of **DRC-01B**, then click the **CANCEL** button.

12. Click the **FILE DRC-01B WITH EVC** button.

Note: You can also select **FILE DRC-01B WITH DSC**.



13. Enter the **OTP** sent on email and mobile number of the **Primary Authorized Signatory** registered at the GST Portal and click the **VERIFY** button.



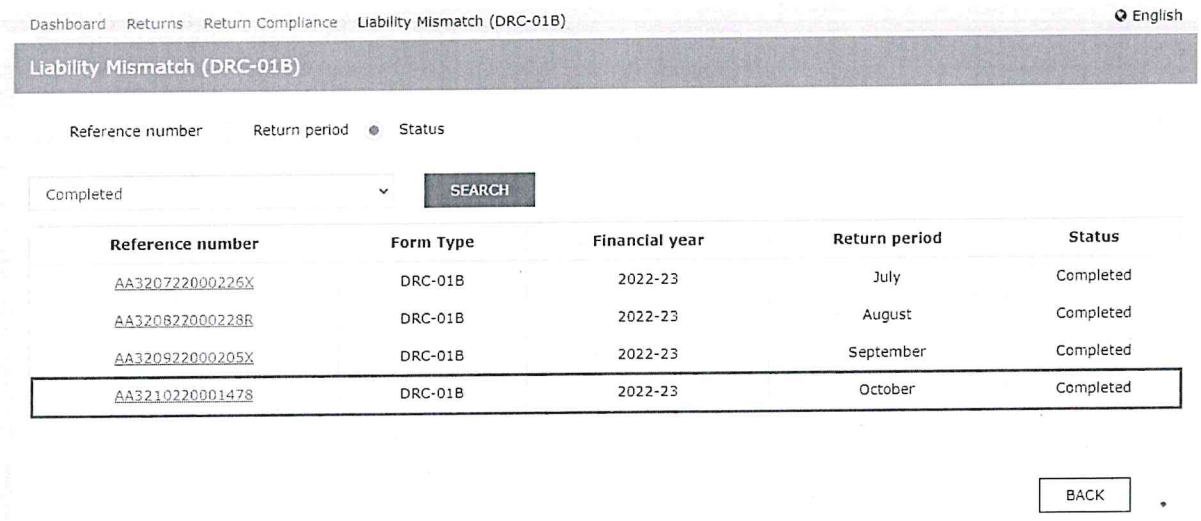
14. A Success message will pop-up. Click the **OK** button to complete the process.

Filing Successful

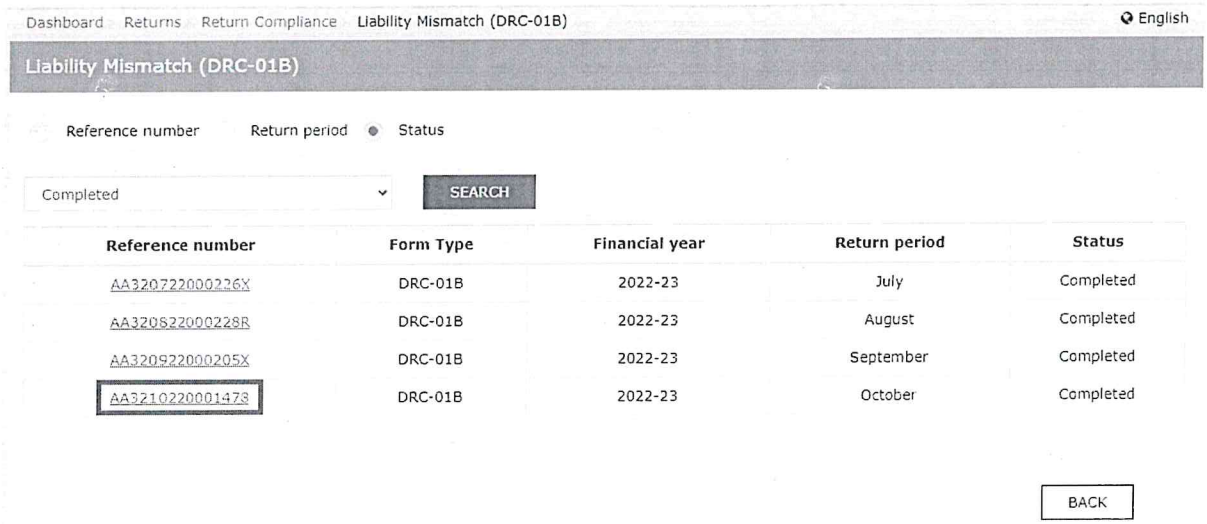
DRC-01B of GSTIN [redacted] for the tax period Oct 2022 has been successfully filed on 16/05/2023 at 14:10.
The Acknowledgment Reference Number is AA321022000151J.
The DRC-01B can be viewed on your Dashboard Login=>Taxpayer Dashboard=>Returns=>Return compliance => Liability mismatch (DRC-01B).
This message is sent to your registered Email ID and Mobile Number.

OK

Note: You can check the status of the Form DRC-01B as **Completed** from the Status option.



15. Click the **Reference number** hyperlink.



16. The completed form will be displayed. Click the **DOWNLOAD DRC-01B** button to download the final PDF of Form DRC-01B.

Dashboard Returns Return Compliance Liability Mismatch (DRC-01B) English

Liability Mismatch (DRC-01B)

Help

GSTIN - [redacted] Legal Name - [redacted] Trade Name - GSTN

REF No. - AA3210220001478 Financial Year - 2022-23 Return Period - October Status - Completed

PART-A Intimation of Difference in Liability Reported in Statement of Outward Supplies and that Reported in Return

1. It is noticed that the tax payable by you, in accordance with the statement of outward supplies furnished by you in FORM GSTR-1 or using the invoice furnishing facility, exceeds the amount of tax paid by you in accordance with the return furnished in FORM GSTR-3B for the period **Oct 2022** by an amount of ₹30,00,000.00. The details thereof are as follows:

Form Type	Liability declared/ Paid (in ₹)				
	IGST	CGST	SGST/UTGST	CESS	Total
Form GSTR-1/IFF	50,00,000.00	0.00	0.00	10,00,000.00	60,00,000.00
Form GSTR-3B	25,00,000.00	0.00	0.00	5,00,000.00	30,00,000.00
Difference in liability	25,00,000.00	0.00	0.00	5,00,000.00	**30,00,000.00**

2. In accordance with sub-rule (1) of rule 88C, you are hereby requested to either pay the said differential tax liability, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01B, and/or furnish the reply in Part-B of FORM GST DRC-01B incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, within a period of seven days.

3. It may be noted that where any amount remains unpaid within a period of seven days and where no explanation or reason is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79 of the Act.

4. This is a system generated notice and does not require signature.

DOWNLOAD DRC-01B PART A

PART-B Reply by Taxpayer in Respect of the Intimation of Difference in Liability

1. Paid the difference amount through DRC-03 ARN of DRC-03 VALIDATE CLICK HERE FOR DRC-03

ARN of Form GST DRC-03	Tax Period	Paid Under Head	IGST (₹)	CGST (₹)	SGST/UTGST (₹)	CESS (₹)

AND/OR

2. Select and explain the reason for difference

Excess Liability paid in earlier tax periods in FORM GSTR-3B	Already paid
FORM GSTR-1/IFF filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.)	Already corrected
Some transactions of earlier tax period which could not... (Read more)	Explain reason here
Mistake in reporting of advances received and adjusted against invoices	Explain reason here
Any other reasons	Explain reason here

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

BACK SAVE DOWNLOAD DRC-01B FILE GST DRC-01B

Note: A system-generated final PDF will be downloaded into your system as displayed.

FORM GST DRC-01B

[See rule 88C]

PART-A (System Generated)

Intimation of Difference in Liability Reported in Statement of Outward Supplies and that Reported in Return

Date: 16/05/2023

Ref No: AA3210220001478

GSTIN: [redacted]

Legal Name: [redacted]

1. It is noticed that the tax payable by you, in accordance with the statement of outward supplies furnished by you in FORM GSTR-1 or using the invoice furnishing facility, exceeds the amount of tax paid by you in accordance with the return furnished in FORM GSTR-3B for the period Oct 2022 by an amount of ₹30,00,000.00. The details thereof are as follows:

Form Type	Liability declared/ Paid (in ₹)				
	IGST	CGST	SGST/UTGST	CESS	Total
Form GSTR-1/ IFF	50,00,000.00	0.00	0.00	10,00,000.00	60,00,000.00
Form GSTR-3B	25,00,000.00	0.00	0.00	5,00,000.00	30,00,000.00
Difference in liability	25,00,000.00	0.00	0.00	5,00,000.00	30,00,000.00

2. In accordance with sub-rule (1) of rule 88C, you are hereby requested to either pay the said differential tax liability, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01B, and/or furnish the reply in Part-B of FORM GST DRC-01B incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, within a period of seven days.

3. It may be noted that where any amount remains unpaid within a period of seven days and where no explanation or reason is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79 of the Act.

4. This is a system generated notice and does not require signature.

PART-B

Reply by Taxpayer in Respect of the Intimation of Difference in Liability

Date: 16/05/2023

Reference No. of Intimation: AA3210220001478

A. I have paid the amount of the differential tax liability, as specified in Part A of FORM GST DRC-01B, fully or partially, along with interest under section 50, through FORM GST DRC-03, and the details thereof are as below:

ARN of Form GST DRC-03	Tax Period	Paid Under Head	IGST (₹)	CGST (₹)	SGST/UTGST (₹)	CESS (₹)

AND/OR

B. The reasons in respect of that part of the differential tax liability that has remained unpaid, are as under:

S.No.	Brief Reason for Difference	Details (mandatory)
1	Excess Liability paid in earlier tax periods in FORM GSTR-3B	Already paid
2	FORM GSTR-1/ IFF filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.)	Already corrected
3	Some transactions of earlier tax period which could not be declared in the FORM GSTR-1/ IFF of the said tax period but in respect of which tax has already been paid in FORM GSTR-3B of the said tax period and which have now been declared in FORM GSTR-1/IFF of the tax period under consideration	
4	Mistake in reporting of advances received and adjusted against invoices	
5	Any other reasons	

Verification

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

Name of Authorized signatory [redacted]

Date: 16/05/2023

Designation /Status
CA

FINAL