



Introduction of Form GST DRC-03A for Demand Adjustment on GST Portal

The government has introduced Form GST DRC-03A (Notification No. 12/2024, dated July 10, 2024) to address issues where taxpayers used Form DRC-03 to pay demands instead of the designated “Payment towards demand” option, leading to unclosed demands in the electronic liability register.

1. Purpose of Form DRC-03A: Form GST DRC-03A allows taxpayers to link payments made via DRC-03 to specific demand orders, thus updating their liability ledger.
2. Use of Form DRC-03A: Available on the GST portal, DRC-03A requires taxpayers to enter the ARN of DRC-03 and the relevant demand order number. It is only applicable for DRC-03 payments categorized as “Voluntary” or “Others.”
3. Automatic Adjustment: Once linked, the system will auto-populate details and adjust the paid amount against the outstanding demand, updating the taxpayer’s liability ledger to reflect the settled demand.

For detailed process, please click on [Detailed Advisory](#).

Taxpayer may refer to the [FAQs](#) on the same topic.

In case taxpayers face any technical issue, a ticket shall be raised under category ‘DRC-03A-Filing’ on Grievance Redressal Portal: <https://selfservice.gstsystem.in>

Source: GST News and Updates



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