

## Various Notices under GST

Sl.	Name of Notice	Section of Law (CGST)	Description	Action to be taken	Time limit to respond	Consequence of not responding or response being not satisfactory
No.	(Form)	Act/ Rules)				
1	CMP-05	Rule 6(4)	Notice for denial of option to pay tax under section 10	Necessary justification in form CMP-06	15 days of the receipt of such notice	The proper officer shall issue an order in FORM GST CMP-07 within a period of thirty days of the receipt of such reply, either accepting the reply, or denying the option to pay tax under section 10 from the date of the option or from the date of the event concerning such contravention, as the case may be.
2	REG-03	Rule 9(2) & Rule 19(2)	Notice for Seeking Additional Information / Clarification / Documents relating to Application for registration/ amendment/cancellation etc.	Reply, in form REG-04 with clarification, information and document, if any	Within 7 working days from the date of the receipt of such notice	The proper officer may reject the application and inform the applicant electronically in form REG-05).
3	REG-31/ REG-17	Rule 21A(2A)	Intimation for suspension and notice for cancellation of registration.	Reply in FORM GST REG-18	Within a period of thirty days	The Proper officer may pass an order either for dropping the proceedings for suspension/ cancellation of registration in FORM GST REG-20 or for cancellation of registration in FORM GST REG-19.

4	REG-17	Rule 22(1)	Show Cause Notice for Cancellation of Registration	Reply, in form REG-18 with the reasons	Within 7 working days from the date of the service of such notice	Cancellation of GST registration (issuance of form REG-19)
5	REG-23	Rule 23(3)	Show Cause Notice for rejection of application for revocation of cancellation of registration	Reply in form REG-24	Within 7 working days from the date of the service of such notice	Cancellation of GST Registration will be revoked
6	REG-27	Rule 24(3)	Show Cause Notice for cancellation of provisional registration	Reply by applying in REG-26 and appear before the tax authority giving reasonable opportunity to be heard	None prescribed	Cancellation of provisional registration in form REG-28
7	GSTR-3A	Rule 68	Notice to return defaulter u/s 46 for not filing return	File GST Returns along with late fees and interest, if any	15 days from the date of receiving notice	Best judgement basis assessment by Dept. including penalty u/s 122
8	PCT-03	Rule 83(4)	Show Cause Notice for disqualification	Necessary justification	Within time prescribed in the SCN	Disqualified as GST practitioner by order in FORM GST PCT -04
9	FORM GST DRC-01B	Rule 88C(1)	Intimation of difference in liability reported in statement of outward supplies and that reported in return	Pay the differential tax liability, along with interest under section 50, through	Seven days	The proper officer shall recover the amount in accordance with the provisions of section 79.

				FORM GST DRC - 03; or explain the aforesaid difference in tax payable on the common portal,		
10.	FORM GST DRC-01C	Rule 88D	Intimation of difference in input tax credit available in auto-generated statement containing the details of input tax credit and that availed in return	Pay the differential tax liability, along with interest under section 50, through FORM GST DRC - 03; or explain the aforesaid difference in tax payable on the common portal,	Seven days	The proper officer shall recover the amount in accordance with the provisions of section 73 or section 74, as the case may be, of the Act.
11	RFD-08	Rule 92(3)	Notice for rejection of the application for refund	Reply in form RFD-09	Within 15 days of receipt of notice	Rejection of the refund claim in form RFD-06.
12	ASMT-02	Rule 98(2)	Notice for Seeking Additional Information / Clarification / Documents for provisional assessment	Reply in form ASMT-03	Within 15 days of the service of the notice	Application for payment of tax on a provisional basis may be rejected
13	ASMT-06	Rule 98(5)	Notice for seeking additional information / clarification / documents for final assessment	Reply in form ASMT-03 along with documents	Within 15 days of the service of the notice	Final Order, in form ASMT-07 may be passed

14	ASMT-10	Rule 99(1)	Notice for intimating discrepancies in the return after scrutiny	Reply in form ASMT-11 giving reasons for discrepancies	Within the time prescribed in the SCN or 30 days from the date of service of notice	Assessment
15	ASMT-14	Rule 100(2)	Show Cause Notice for assessment under section 63	Reply	Within 15 days of the notice	Assessment order in form ASMT-15
16	DRC-01	Rule 100(2) & Rule 142(1)(a)	Summary of Show Cause Notice	Payment in form DRC-03. Representation, in form DRC-06.	Within 30 days of the service of a notice	Order passed with available details
17	ADT-01	Rule 101(2)	Notice for conducting Audit u/s 65	Attend in person and/ or produce records	Within the time prescribed in the notice	Deemed that the taxpayer doesn't possess necessary records and proceedings shall be initiated accordingly.
18	RVN-01	Rule 109B	Notice Under Sec. 108 of CGST Act	Reply within prescribed time and/ or appear before the authority	Within 7 working days of the serving of the notice	Final Judgement
19	-	Rule 129(3) & Rule 129(4)	Notice of Enquiry by Directorate of Anti-profiteering	Cooperate in the proceedings and provide evidence, if any	As prescribed in the notice	Proceedings will be initiated ex parte on the basis on available evidence.
20	FORM GST DRC-01D	Rule 142B	Intimation for amount recoverable under section 79	Make the payment as per details	Seven days	Proceedings shall be initiated to recover the outstanding dues as per the provisions of section 79 of the Act.

21	DRC 10	Rule 144(2) & Rule 144A(2)	Notice for Auction of Goods under section 79 (1) (b) of the Act	Pay outstanding demand as per form DRC-09	As specified in the notice	Proceed with auction and sale
22	DRC-11	Rule 144(5) & Rule 144A(5) & Rule 147(12)	Notice to successful bidder	Pay the bid amount	Within 15 days from the date of auction	Re-auction
23	DRC-13	Rule 145(1)	Notice to a third person under section 79(1) (c)	Deposit the amount specified in the notice	Not Applicable	Deemed to be a defaulter
24	DRC-16	Rule 147(1)& Rule 151(1)	Notice for attachment and sale of immovable/movable goods/shares u/s 79	Refrain from transferring/ creating charge on the assets	Not applicable	Prosecution and penalties
25	DRC-17	Rule 147(4)	Notice for Auction of Immovable/Movable Property under section 79(1) (d)	Pay outstanding demand as per form DRC-09	As specified in the notice	Proceed with auction and sale
26	DRC-25	Rule 161	Continuation of Recovery Proceedings	-	-	
27	GST MOV-07	Section 129(3)	Notice under section 129 (3) specifying the penalty payable	To show cause, within seven days from the receipt of this notice, as to why the proposed tax and penalty mentioned should not be payable.	To reply within Seven days	Order of demand of tax and penalty
28	GST MOV - 10	Section 130	Notice for confiscation of goods or conveyances and levy of penalty under section 130	To show cause, within seven days from the	To reply within Seven days	Order of confiscation of goods and conveyance and demand of tax, fine and penalty

				receipt of this notice, as to why the goods in question and the conveyance used to transport such goods shall not be confiscated and why the tax, penalty and other charges payable in respect of such goods and the conveyance shall not be payable.		
--	--	--	--	---	--	--