

GST and JOHNNY- UPDATE No.78

JOHNNY
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Yes, Papa!



Are you facing any
difficulty in getting
refund for appeal done?



Yes papa



Let's discuss



This papa: -Form GST DRC-03 is a digital intimation of payment made by the taxpayer voluntarily or made against show cause notice /statement. After making the payment and filing the DRC 03 form the tax officer is expected to verify the payment received from the taxpayer and if the amount paid falls short of the amount actually payable, they shall proceed to issue the notice in respect of such amount which falls short of the amount actually payable. Accordingly, verification of DRC 03 payment is built in this module. However the payment made through DRC 03 always shows the status as "**pending with the Tax officer**".

We have also come across a situation where the payment of tax and penalty has been made vide DRC 03 in reference to the goods detained by the officer. The appeal was filed against such payment and the judgement was held in favour of the petitioner. Still the amount paid by the taxpayer was not refunded on the grounds that the taxpayer has not made payment. Instead the portal shows the status that the payment made vide DRC 03 is pending for verification by the tax officer.

Moreover, Taxpayers who has made payment via DRC 03 while filing annual returns or reconciliation statements, still shows the status as "**pending with Tax officers**".

Linking of DRC 03 against the required payment and verification by PO should be done on priority basis. The portal must update the details of proper office with whom the confirmation is pending. Moreover, a time limit should be decided to avoid undue trouble to taxpayers.

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