# [FORM GST DRC-01A220

**Intimation of tax ascertained as being payable under section 73(5)/74(5)**

# [See Rule 142 (1A)] Part A

No.: Date:

Case ID No.

To

GSTIN… Na

me……………………………

Address…………………………

## Sub.: Case Proceeding Reference No… …- Intimation of liability under

***section 73(5)/section 74(5) – reg.***

Please refer to the above proceedings. In this regard, the amount of tax/interest/penalty payable by you under section 73(5) / 74(5) with reference to the said case as ascertained by the undersigned in terms of the available information, as is given below:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Act** | **Period** | **Tax** |  |  |  |
| **CGST Act** |  |  |  |  |  |
| **SGST/UTGST Act** |  |  |  |  |  |
| **IGST Act** |  |  |  |  |  |
| **Cess** |  |  |  |  |  |
| **Total** |  |  |  |  |  |

The grounds and quantification are attached / given below:

Youare hereby advisedto pay the amount of tax as ascertained above alongwith the

amount of applicable interest in full by ,failingwhich Show Cause Notice will be

issued under section 73(1).

Youare hereby advisedto pay the amount of tax as ascertained above alongwith the amount of applicable interest and penalty under section 74(5) by ,failingwhich

Show Cause Notice will be issued under section 74(1).

In case you wish to file any submissions against the above ascertainment, the same may be furnished by in Part B of this Form

Proper Officer

220Inserted vide Notf no. 49/2019-CT dt.09.10.2019

Signature…………………

Name………………………

Designation………………

***Upload Attachment***

# Part B

**Reply to the communication for payment before issue of Show Cause Notice**

# [See Rule 142 (2A)]

No.: Date:

To

Proper Officer, Wing / Jurisdiction.

## Sub.: Case Proceeding Reference No… …- Payment/Submissions in response

***to liability intimated under Section 73(5)/74(5) – reg.***

Please refer to Intimation ID…………… in respect of Case ID… vide which

the liability of tax payable as ascertained under section 73(5) / 74(5) was intimated.

In this regard,

1. this is to inform that the said liability is discharged partially to the extent of Rs.

…………… through and the submissions regarding remaining

liability are attached / given below:

## OR

1. the said liability is not acceptable and the submissions in this regard are attached / given below:

Authorised Signatory Name……………………………

GSTIN……………………………

Address…………………………

]

***Upload Attachment***