

[FORM GST DRC - 08

[See rule 142(7)]

Reference No.:

Date:

Summary of Rectification /Withdrawal Order

| | |
|---|------------------|
| 1. Particulars of order: | |
| (a) Financial year, if applicable | |
| (b) Tax period, if any | From --- To ---- |
| (c) Section under which order is passed | |
| (d) Original order no. | |
| (e) Original order date | |
| (f) Rectification order no. | |
| (g) Rectification order date | |
| (h) ARN, if applied for rectification | |
| (i) Date of ARN | |

2. Your application for rectification of the order referred to above has been examined
3. It has come to my notice that the above said order requires rectification (Reason for rectification as per attached annexure)
4. The order referred to above (issued under section 129) requires to be withdrawn
5. Description of goods / services (if applicable) :

| Sr. No. | HSN code | Description |
|---------|----------|-------------|
| | | |
| | | |

6. Section of the Act under which demand is created:

7. Details of demand, if any, after rectification :

(Amount in Rs.)

| Sr. No. | Tax Rate | Turnover | Tax Period | | Act | POS (Place of Supply) | Tax | Interest | Penalty | Fee | Others | Total |
|--------------|----------|----------|------------|----|-----|-----------------------|-----|----------|---------|-----|--------|-------|
| | | | From | To | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | | | | | | | |
| Total | | | | | | | | | | | | |

] ²²⁷

²²⁷ Substituted vide Notf No. 79/2020-CT dt 15.10.2020

You are hereby directed to make the payment by <Date> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name
Designation
Jurisdiction
Address

To

_____ (GSTIN/ID)
_____ Name
_____ (Address)

Note –

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the Table at serial no. 7 i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.
4. Demand table at serial no. 7 shall not be filled up if an order issued under section 129 is being withdrawn.]²²⁸

²²⁸Substituted vide Notf No. 16/2019-CT dt. 29.03.2019wef 01.04.2019