# [ FORM GST DRC-08A

*[See rule 142A(2)]*

# Amendment/Modification of summary of the order creating demand under existing laws

Reference no. Date -

|  |  |  |
| --- | --- | --- |
| **Part A – Basic details** | | |
| **Sr.**  **No.** | **Description** | **Particulars** |
| **(1)** | **(2)** | **(3)** |
| 1. | GSTIN |  |
| 2. | Legal name | <<Auto>> |
| 3. | Trade name, if any | <<Auto>> |
| 4. | Reference no. vide which demand  uploaded in FORM GST DRC-07A |  |
| 5. | Date of FORM GST DRC-07A vide  which demand uploaded |  |
| 6. | Government Authority who passed the order creating the demand | State /UT  Centre  <<Auto>> |
| 7. | Old Registration No. | << Auto, editable>> |
| 8. | Jurisdiction under earlier law | <<Auto, editable>> |
| 9. | Act under which demand has been  created | <<Auto, editable>> |
| 10. | Tax period for which demand has been  created | <<Auto, editable>> |
| 11. | Order No. (original) | <<Auto, editable>> |
| 12. | Order date (original) | <<Auto, editable>> |
| 13. | Latest order no. | <<Auto, editable>> |
| 14. | Latest order date | <<Auto, editable>> |
| 15. | Date of service of the order | <<Auto, editable>> |
| 16. | Name of the officer who has passed the  order (optional) | <<Auto, editable>> |
| 17. | Designation of the officer who has  passed the order | <<Auto, editable>> |
| 18. | Whether demand is stayed | Yes No |
| 19. | Date of stay order |  |
| 20. | Period of Stay |  |
| 21. | Reason for updation | <<Text box>> |

**Part B – Demand details**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 22. | Details of demand posted originally through Table 21 of **FORM GST DRC-07A**  (Amount in Rs. in all tables)  *<<Auto>>* | | | | | |
| Act | Tax | Interest | Penalty | Fee | Others | Total |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Central  Acts |  |  |  |  |  |  |
| State /  UT  Acts |  |  |  |  |  |  |
| CST  Act |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 23. | Updation of demand | | | | | | |
| Act | Type of updation | Tax | Interest | Penalty | Fee | Others | Total |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1. | Quashing of demand (Complete closure of demand) |  |  |  |  |  |  |
| 2. | Amount of reduction, if any |  |  |  |  |  |  |
| 3. | Total reduction (1+2) |  |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 24.  (22-23) | Balance amount of demand required to be recovered under the Act  << Auto-populated >> | | | | | |
| Act | Tax | Interest | Penalty | Fee | Others | Total |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Central Acts |  |  |  |  |  |  |
| State / UT  Acts |  |  |  |  |  |  |
| CST  Act |  |  |  |  |  |  |

Signature

Name

To

(GSTIN/ID)

Name

(Address )

Copy to –

Designation

Jurisdiction

# Note –

1. Reduction includes payment made under existing laws. If the demand of tax is to be increased then a fresh demand may be created under **FORM GST DRC-07A**.
2. Copy of the order vide which demand has been modified /rectified / revised/ updated can be uploaded. Payment document can also be attached.
3. Amount recovered under the Act including adjustment made of refund claim will be automatically updated in the liability register. This form shall not be filed for such recoveries.]229

229Inserted *vide* Notf no. 60/2018 – CT dt. 30.10.2018