

GOVERNMENT OF ASSAM
OFFICE OF THE PRINCIPAL COMMISSIONER OF STATE TAX
CUM COMMISSIONER OF TAXES, ASSAM
KAR BHAWAN :: DISPUR, GUWAHATI-6

INSTRUCTION NO. 10/2023-GST

Dated Dispur the 5th December, 2023.

Subject: Serving of the summary of notice in FORM GST DRC-01 and uploading of summary of order in FORM GST DRC-07 electronically on the portal by the proper officer-regarding.

No. CT/GST-40/2020/85.— Reference is invited to the provisions of section 52, section 73, section 74, section 122, section 123, section 124, section 125, section 127, section 129 and section 130 of Assam Goods and Service Tax Act, 2017 (herein after referred to as the Assam GST Act), as per which a notice is required to be issued by the proper officer to a person for demand and recovery of any amount of tax not paid or short paid/ amount of input tax credit wrongly availed/ amount of refund erroneously made, for recovery of interest and/ or for imposition of any penalty or fine on the said person. Attention is also invited to sub-rule (1) of rule 142 of Assam Goods and Service Tax Rules, 2017 (herein after referred to as the Assam GST Rules) as per which, along with the notices issued under section 52 or section 73 or section 74 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 of Assam GST Act, a summary of such notice is also required to be served by the proper officer electronically on the portal in **FORM GST DRC-01**.

2. It is also mentioned that as per sub-rule (5) of rule 142 of Assam GST Rules, where any order is issued by the proper officer under section 52 or section 62 or section 63 or section 64 or section 73 or section 74 or section 75 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 of Assam GST Act, summary of such order is also required to be uploaded electronically on the portal by the proper officer in **FORM GST DRC-07**, specifying the amount of tax, interest and penalty, as the case may be, payable by the person concerned.
3. It has been brought to the notice of the Principal Commissioner of State Tax that some of the field formations are serving such notices and orders manually only and are not serving the summary of the notices issued under section 52 or section 73 or section 74 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 of Assam GST Act, electronically on the portal in **FORM GST DRC-01**, or are not uploading the summary of the order issued under section 52 or section 62 or section 63 or section 64 or section 73 or section 74 or section 75 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 of Assam GST Act electronically on the portal in **FORM GST DRC-07**.
4. It is highlighted that non-issuance of the summary of such notices/ orders electronically on the portal is in clear violation of the explicit provisions of Assam GST Rules. Besides, serving/ uploading the summary of notices/ orders electronically on the portal not only makes the said notices/ orders available electronically to the taxpayers on the portal, but also helps in keeping a

track of such proceedings and consequential action in respect of recovery, appeal etc, subsequent to issuance of such notices/ orders. Accordingly, any deviation from this requirement under Assam GST Rules may adversely impact record keeping under GST. Further, such an action may also impact further proceedings of appeal and/ or recovery to be done seamlessly on the portal.

5. The proper officers are accordingly directed to ensure that summary of the notices issued under section 52 or section 73 or section 74 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 of Assam GST Act are served, electronically on the portal in **FORM GST DRC-01**. Also, they should ensure that summary of the order issued under section 52 or section 62 or section 63 or section 64 or section 73 or section 74 or section 75 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 of Assam GST Act is uploaded electronically on the portal in **FORM GST DRC-07**.
6. The Zonal Joint Commissioner of State Tax are directed to closely supervise the officers under their Zones to ensure strict compliance of the above provisions of rule 142 of Assam GST Rules by the officers within their Zones.
7. Difficulties, if any, in implementation of these instructions may be informed to the Principal Commissioner of State Tax, Assam.

Sd/=

(Rakesh Agarwala, IAS,)


Principal Commissioner of State Tax, Assam,
Dispur, Guwahati

Memo No. CT/GST-40/2020/85-A

Dated Dispur the 5th December, 2023.

Copy to :

1. The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
2. The Special Commissioner of State Tax (All) / Additional Commissioner of State Tax (All)/ Joint Commissioner of State Tax (All) / Deputy Commissioner of State Tax (All) / Assistant Commissioner of State Tax (All) / Superintendent of State Tax (All) for information and necessary action.
3. The Information Technology Officer, Office of the Commissioner of State tax, Assam for uploading it on the website of the Commissionerate for information of all concerned.


Principal Commissioner of State Tax, Assam,
Dispur, Guwahati