



भारतसरकार | GOVERNMENT OF INDIA | वित्तमंत्रालय | MINISTRY OF FINANCE | राजस्वविभाग | DEPARTMENT OF REVENUE

प्रणाली एवं आंकडा प्रबंधन अपर-महानिदेशक का कार्यालयबेंगलूरु
OFFICE OF THE ADDITIONAL DIRECTOR GENERAL OF
SYSTEMS AND DATA MANAGEMENT, BENGALURU

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मि.सं.

C.No.IV/16/12/2019 ADG SYS BLR

Dated: 10.7.2020

ADVISORY NO: 07 /2020

SUB: Release of the functionalities for Differed Payment using DRC-20 and DRC-21 in Recovery Module – Reg.

Bangalore Zonal unit of Directorate of Systems and Data management is entrusted with task related to development of modules in the phase 2 of GST Systems. Dispute settlement and resolution(DSR), Investigation, Audit and E-way Bill related modules are being developed under the supervision of this unit. Dispute settlement and resolution covers entire spectrum of activities involving issue of show cause notices/statement of demands, adjudication, appeals, review, revision and Recovery in the life cycle of dispute.

As a part of the phase wise development of DSR modules, DGS, Bangalore is now ready for release of a functionality aimed at enabling consideration of the application filed by the tax payer in FORM GST DRC - 20 under the provisions of Section 80 of the CGST Act,2017. This functionality envisages the following :

- seeking permission of the jurisdictional Commissioner for making either deferred payment of tax/other dues (other than amount due as per liability self-assessed by him in any return) or in instalments,
- granting of permission or rejecting the request of the tax payer or modifying the date of deferred payment (not later than the date sought by the tax payer)
- reducing the number of instalments sought for by the tax payer and
- communicating the same to the tax payer in FORM GST DRC - 21 in terms of provisions of Rule 158 (2) of the CGST Rules,2017.

2. The brief description of the work flow and operational concepts and scenarios are discussed as under:


- (i) The process starts when the Tax payer files an application in Form DRC 20 for payment of tax and other dues (other than amount due as per liability self-assessed by him in any return) in instalments /deferred payment through GSTN portal.
- (ii) The application lands at CBIC-GST back end application.
- (iii) An ARN generated by GST Common Portal will be referred for indentifying and processing the request application filed by the tax payer.
- (iv) The task will be assigned to Commissioner with view and action options along with view option to the JC/ADC , AC/DC, Superintendent Recovery Section and jurisdictional Division and Range Officers.
- (v) As obtaining jurisdictional officer's report is mandatory as per the statute, the Commissioner can mark the application to the concerned Divisional AC. As the application will move only to the Divisional AC, there is no requirement for the Commissioner to select any particular officer.
- (vi) The Jurisdictional AC can mark the application to Range Superintendent to examine the application and prepare jurisdictional report. The Superintendent can complete the work either himself or delegate the work to the Inspector. All the statutory requirements have been framed as questions while preparing the jurisdiction report. The jurisdiction report is to be approved by the jurisdictional AC.
- (vii) After the jurisdictional AC/DC approves the jurisdictional report, he can mark it to the Headquarters AC in charge of recovery. The headquarters AC/DC can either himself or by delegating to Superintendent (Recovery) prepare a draft DRC-21. The Superintendent (Recovery) also has the option to delegate the work to Inspector (Recovery). The Draft DRC-21 is to be submitted to Commissioner through JC/ADC. Commissioner can either accept the request of the tax payer or modify the request or reject the request. In case of modification/rejection, the reasons are to be entered by the Commissioner in the column provided for it. After Commissioner saves his approval/modification/rejection, he can view the preview of the draft DRC-21. If Commissioner is satisfied with the DRC-21 draft, he can approve the same. On approval, the DRC-21 in pdf form will be automatically get uploaded to GSTN and the same gets reflected in the Tax Payer's dash board.

3. All the officers are advised to carefully study this advisory along with the User Manual attached and dispose off all the pending DRC 20 applications.

4. The CGST Act and Rules made thereunder on the captioned subject will have precedence over the workflow built in the system. All Officers are advised to read the document and the relevant legal provisions applicable to this functionality carefully. *Wherever a deviation from the extant law, rules and procedures is observed in the system design, the jurisdictional officers are requested to raise a ticket on CBIC-Mitra. Any problems not resolved through CBIC-Mitra may be*

brought to the notice of the Directorate of System and Data Management, C.R Building, Queens Road, Bengaluru, 560001 (email: adgblr.admin@gov.in).

Enclosure: As above


10/7/2020

(R. SRIRAM)

ADDITIONAL DIRECTOR GENERAL(SYSTEMS)

Copy to:

- (1) The Principal Director General Systems & Data Management, New Delhi for information
- (2) All the Principal Commissioners/Commissioners of CGST