

## **FAQs > Return Compliance in Form DRC-01B (Intimation of difference in liability reported in statement of outward supplies and that reported in return)**

### **1. When can Form DRC-01B be filed?**

The system checks the spike between the liability declared in form GSTR-1/IFF and the liability paid in GSTR-3B/3BQ for each return period. If the liability declared in GSTR-1 exceeds the liability paid in Form GSTR-3B by a pre-defined limit for a return period or the percentage difference between the liabilities declared in GSTR-1 exceeds the configurable percentage threshold from the liability paid in Form GSTR-3B for a return period, an intimation is sent to you.

Once you receive an intimation in Form DRC-01B, i.e., if there is a difference between the liability declared in GSTR-1/IFF and that paid through GSTR-3B/3BQ beyond the configurable threshold limit, you need to submit your reply in Form DRC-01B Part B.

**Note:** If a taxpayer doesn't file response to Form GST DRC-01B for previous tax period, then for the subsequent tax period, they will not be able to file their Form GSTR-1/IFF.

### **2. On which class of taxpayers is Form DRC-01B applicable?**

Form DRC-01B is applicable to various types of taxpayers, including regular taxpayers (including SEZ units and SEZ developers), casual taxpayers, and taxpayers who have opted in or opted out of the composition scheme.

### **3. I have not filed the Form DRC-01B for the previous Tax period. Can I still file GSTR-1/IFF for the current Tax period?**

If you have not filed Form DRC-01B Part B for any period for which you received an intimation in Form DRC-01B Part A, you will not be able to file GSTR-1/IFF for the subsequent period. It is important to ensure timely filing of Form DRC-01B Part B to avoid any interruptions in the filing of GSTR-1/IFF.

### **4. How will I be intimated that I have to submit reply in Form DRC-01B Part B?**

Once the intimation in Form DRC-01B Part A is generated, a Reference Number will be assigned. You will receive the intimation via email and SMS, which will include the Reference Number. Please ensure to check both your email and mobile messages for the intimation and keep the Reference Number handy for future reference and correspondence.

**Note:** You can also check this intimation on GST Portal. Navigate to **Services > Returns > Return Compliance > Liability Mismatch DRC-01B**.

### **5. Can Form DRC-01B Part B be filed monthly or quarterly?**

For quarterly filers (QRMP), Form DRC-01B will be generated, if applicable, after filing the quarterly GSTR-3B. On the other hand, for monthly filers, Form DRC-01B will be generated on a monthly basis after filing the monthly GSTR-3B. Therefore, Form DRC-01B Part B can be filed either on a monthly or quarterly basis, depending on the frequency of filing GSTR-3B.

### **6. After filing the reply for DRC-01B Part B, how much time will it take to unblock the form GSTR-1/IFF? When will I be able to file GSTR-1/IFF?**

After filing the reply for DRC-01B Part B, you can instantly file GSTR-1/IFF. If you are facing any issue while filing GSTR-1/IFF, then you need to log out and log in again after a few minutes.

### **7. While entering the ARN for filing the reply for DRC-01B Part B, I am getting an error message stating that 'Please provide valid ARN of DRC-03'. Why am I getting this error message?**

If you encounter an error message while entering the ARN to file the reply for DRC-01B Part B, please check the following points:

- Ensure that the ARN is valid and corresponds to the same DRC-03 and GSTIN.
- The DRC-03 should have been filed on or after the date when DRC-01B Part A was issued.
- Confirm that the cause of payment specified in the DRC-03 is "Liability mismatch - GSTR-1 to GSTR-3B."
- The overall tax period should align with the period for which DRC-01B Part A was issued.
  - For monthly filers, the period should be the same, including both the "From" and "To" dates.
  - For quarterly filers, it should cover at least one month within the quarter.

## **8. How can I deselect any reason for the payment difference, after providing the details for the reason selected earlier?**

If you deselect any reasons for difference after providing the details, the system will display an error message, requesting for deletion of details already provided. So, after deleting the details entered for the reason selected earlier, you will be able to deselect that reason.

## Manual> Return Compliance in Form DRC-01B (Intimation of difference in liability reported in statement of outward supplies and that reported in return)

If there is a difference between the liability declared in GSTR-1/IFF and the amount paid through GSTR-3B/3BQ that exceeds a pre-defined limit, you will receive an intimation in Form DRC-01B. In such cases, it is mandatory to file Form DRC-01B Part B to provide the necessary details and reconcile the difference.

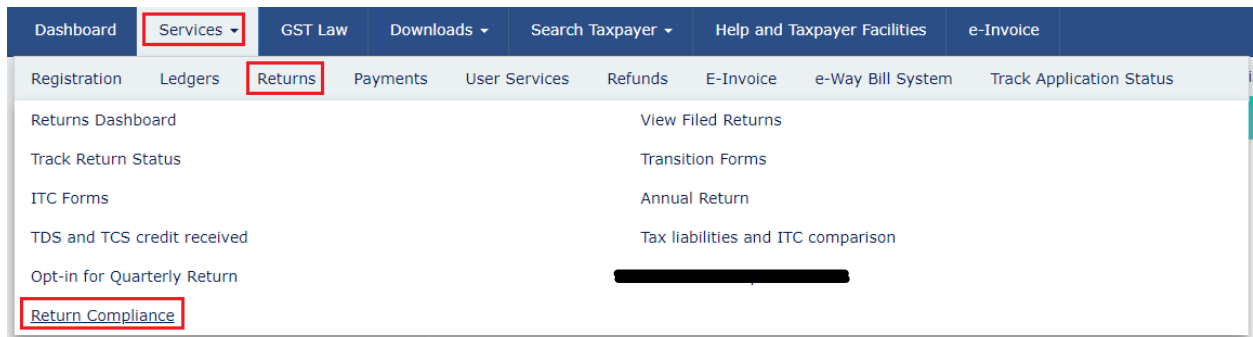
**Note:** If you do not file response of DRC-01B Part B, then you will not be able to file GSTR-1/IFF for the subsequent Tax period.

### How can I file Form DRC-01B PART B?

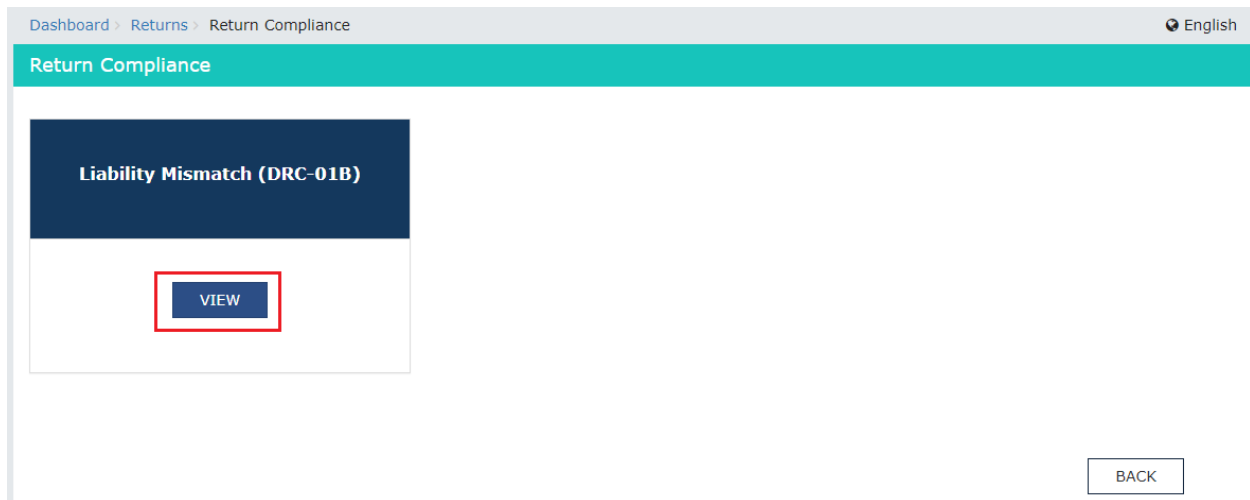
To file the Form DRC-01B Part B, please follow the steps below:

1. Access the GST portal by visiting [www.gst.gov.in](http://www.gst.gov.in). The GST home page will be displayed.
2. Login to the GST Portal using your valid credentials.
3. Navigate to **Services > Returns > Return Compliance** option. Alternatively, you can directly click on the **Return Compliance** link available on the dashboard.

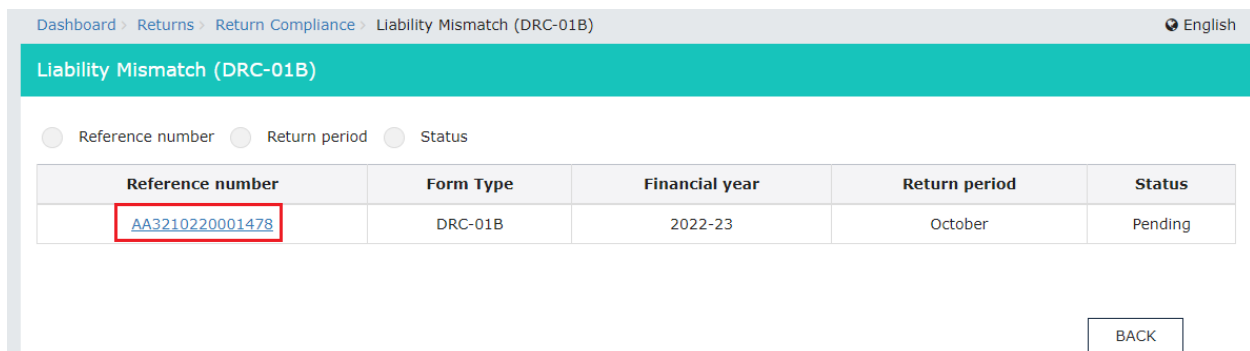
By following these steps, you will be able to access the necessary section to file Form DRC-01B Part B on the GST portal.



4. The **Return Compliance** page is displayed. In the **Liability Mismatch (DRC-01B)** tile, click the **VIEW** button.



5. The **Liability Mismatch (DRC-01B)** page is displayed. The pending records will be displayed. Click the **Reference number** hyperlink.



**Note:** Alternatively, you can click any one option from **Reference number**, **Return period** or **Status** to search for the intimation DRC-01B which is issued to you.

**Case 1:** If you click the **Reference number** option, then enter the **ARN** and click the **SEARCH** button. You will get all the completed and pending records list.

If the status for the record is **pending**, then you can file the Form DRC-01B.

Dashboard > Returns > Return Compliance > Liability Mismatch (DRC-01B) English

### Liability Mismatch (DRC-01B)

Reference number    Return period    Status

**Case 2:** If you click the **Return period** option, then you need to select the **Financial Year** for which you need to file DRC-01B and **Return period** from the drop-down list. Click the **SEARCH** button. You will get all the completed and pending records list.

If the status for the record is **pending**, then you can file the Form DRC-01B.

**Note:** **Return period** option will get enabled only after you select the Financial Year.

Dashboard > Returns > Return Compliance > Liability Mismatch (DRC-01B) English

### Liability Mismatch (DRC-01B)

Reference number    Return period    Status

**Financial Year**   **Return period**  

Select Financial Year   Select Return period

**Case 3:** If you click the **Status** option, then you need to select the status Pending or Completed from the drop-down list and click the **SEARCH** button.

If you select Pending status, then pending records will be displayed. For the **Pending** record, you can file the Form DRC-01B.

If you select the Completed records, then the completed records will be displayed.

Dashboard > Returns > Return Compliance > Liability Mismatch (DRC-01B) English

### Liability Mismatch (DRC-01B)

Reference number  Return period  Status

Select Status

Select Status

Pending

Completed

SEARCH

BACK

6. The Liability Mismatch (DRC-01B) details page with **PART-A** and **PART-B** will be displayed. **PART-A** will display the **Intimation of Difference in Liability Reported in Statement of Outward Supplies and that Reported in Return**.

In **PART-B Reply by Taxpayer in Respect of the Intimation of Difference in Liability**, there are two sub-parts. In part 1, you can provide the **ARN** of the payment which is made via **DRC-03** for the period for which **DRC-01B** has been issued to you.

You can also make the payment for the **Difference in Liability Reported** by clicking the **CLICK HERE FOR DRC-03** button. In part 2, you can select the **Reason** for the Difference in Liability Reported and provide further explanations in the text box.

## Liability Mismatch (DRC-01B)

Help ?

GSTIN [REDACTED]

Legal Name [REDACTED]

Trade Name - GSTN

REF No. - AA3210220001478

Financial Year - 2022-23

Return Period - October

Status - Pending

## PART-A Intimation of Difference in Liability Reported in Statement of Outward Supplies and that Reported in Return

1. It is noticed that the tax payable by you, in accordance with the statement of outward supplies furnished by you in FORM GSTR-1 or using the invoice furnishing facility, exceeds the amount of tax paid by you in accordance with the return furnished in FORM GSTR-3B for the period **Oct 2022** by an amount of ₹30,00,000.00. The details thereof are as follows:

Form Type	Liability declared/ Paid (in ₹)				
	IGST	CGST	SGST/UTGST	CESS	Total
<b>Form GSTR-1/IFF</b>	50,00,000.00	0.00	0.00	10,00,000.00	60,00,000.00
<b>Form GSTR-3B</b>	25,00,000.00	0.00	0.00	5,00,000.00	30,00,000.00
<b>Difference in liability</b>	25,00,000.00	0.00	0.00	5,00,000.00	<b>30,00,000.00</b>

2. In accordance with sub-rule (1) of rule 88C, you are hereby requested to either pay the said differential tax liability, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01B, and/or furnish the reply in Part-B of FORM GST DRC-01B incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, within a period of seven days.

3. It may be noted that where any amount remains unpaid within a period of seven days and where no explanation or reason is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79 of the Act.

4. This is a system generated notice and does not require signature.

[DOWNLOAD DRC-01B PART A](#)

## PART-B Reply by Taxpayer in Respect of the Intimation of Difference in Liability

1. Paid the difference amount through DRC-03

[VALIDATE](#)
[CLICK HERE FOR DRC-03](#)

ARN of Form GST DRC-03	Tax Period	Paid Under Head	IGST (₹)	CGST (₹)	SGST/UTGST (₹)	CESS (₹)

AND/OR

2. Select and explain the reason for difference

 Excess Liability paid in earlier tax periods in FORM GSTR-3B

 FORM GSTR-1/IFF filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.)

 Some transactions of earlier tax period which could not... ( [Read more](#) )

 Mistake in reporting of advances received and adjusted against invoices

 Any other reasons

I/ We, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

[BACK](#)
[SAVE](#)
[DOWNLOAD DRC-01B](#)
[FILE GST DRC-01B](#)



**Note 1:** You can click the **DOWNLOAD DRC-01B PART-A** button to download the DRC-01B PART A form.

**PART-A** Intimation of Difference in Liability Reported in Statement of Outward Supplies and that Reported in Return ^

1. It is noticed that the tax payable by you, in accordance with the statement of outward supplies furnished by you in FORM GSTR-1 or using the invoice furnishing facility, exceeds the amount of tax paid by you in accordance with the return furnished in FORM GSTR-3B for the period **Oct 2022** by an amount of ₹30,00,000.00. The details thereof are as follows:

Form Type	Liability declared/ Paid (in ₹)				
	IGST	CGST	SGST/UTGST	CESS	Total
<b>Form GSTR-1/IFF</b>	50,00,000.00	0.00	0.00	10,00,000.00	60,00,000.00
<b>Form GSTR-3B</b>	25,00,000.00	0.00	0.00	5,00,000.00	30,00,000.00
<b>Difference in liability</b>	25,00,000.00	0.00	0.00	5,00,000.00	<b>30,00,000.00</b>

2. In accordance with sub-rule (1) of rule 88C, you are hereby requested to either pay the said differential tax liability, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01B, and/or furnish the reply in Part-B of FORM GST DRC-01B incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, within a period of seven days.

3. It may be noted that where any amount remains unpaid within a period of seven days and where no explanation or reason is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79 of the Act.

4. This is a system generated notice and does not require signature.

[DOWNLOAD DRC-01B PART A](#)

**Note 2:** The system generated PDF for **DRC-01B PART A** will be downloaded.

## FORM GST DRC-01B

[See rule 88C]

PART-A (System Generated)

Intimation of Difference in Liability Reported in Statement of Outward Supplies and that Reported in Return

Ref No: AA3210220001478

Date: 16/05/2023

GSTIN: ████████████████████

Legal Name: ████████████████████

1. It is noticed that the tax payable by you, in accordance with the statement of outward supplies furnished by you in FORM GSTR-1 or using the invoice furnishing facility, exceeds the amount of tax paid by you in accordance with the return furnished in FORM GSTR-3B for the period Oct 2022 by an amount of ₹30,00,000.00. The details thereof are as follows:

Form Type	Liability declared/ Paid (in ₹)				
	IGST	CGST	SGST/UTGST	CESS	Total
Form GSTR-1/ IFF	50,00,000.00	0.00	0.00	10,00,000.00	60,00,000.00
Form GSTR-3B	25,00,000.00	0.00	0.00	5,00,000.00	30,00,000.00
Difference in liability	25,00,000.00	0.00	0.00	5,00,000.00	30,00,000.00

2. In accordance with sub-rule (1) of rule 88C, you are hereby requested to either pay the said differential tax liability, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01B, and/or furnish the reply in Part-B of FORM GST DRC-01B incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, within a period of seven days.

3. It may be noted that where any amount remains unpaid within a period of seven days and where no explanation or reason is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79 of the Act.

4. This is a system generated notice and does not require signature.

7. In **PART-B**, enter the **ARN of DRC-03** through which payment towards discrepancy communicated in DRC-01B PART A was made and click the **VALIDATE** button.

**PART-B** Reply by Taxpayer in Respect of the Intimation of Difference in Liability

1. Paid the difference amount through DRC-03

ARN of DRC-03  VALIDATE CLICK HERE FOR DRC-03

ARN of Form GST DRC-03	Tax Period	Paid Under Head	IGST (₹)	CGST (₹)	SGST/UTGST (₹)	CESS (₹)

AND/OR

2. Select and explain the reason for difference

Excess Liability paid in earlier tax periods in FORM GSTR-3B Explain reason here

FORM GSTR-1/IFF filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.) Explain reason here

Some transactions of earlier tax period which could not... ( Read more ) Explain reason here

Mistake in reporting of advances received and adjusted against invoices Explain reason here

Any other reasons Explain reason here

I/ We, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

BACK SAVE DOWNLOAD DRC-01B FILE GST DRC-01B

**Note 1:** If you have entered the incorrect **ARN**, then an error message will be displayed.

**PART-B** Reply by Taxpayer in Respect of the Intimation of Difference in Liability

1. Paid the difference amount through DRC-03

AA3210220001478 VALIDATE CLICK HERE FOR DRC-03

Please provide valid ARN of DRC-03

If you are getting this error message, then you need to check the following points:

- **ARN** is valid only, if this is the ARN for same **DRC-03** and of the same **GSTIN**.
- The DRC-03 should have been filed on or after the date on which DRC-01B part A was issued.
- The Cause of payment is **Liability mismatch – GSTR-1 to GSTR-3B**.
- The overall tax period pertains to the period for which the DRC-01B Part A has been issued.
  - For **Monthly**, it is of the same period, both **From** and **To**.
  - For **Quarterly**, it is of at least one month of the quarter. **Note 2:** You will be able to file part B of DRC-01B by providing response in either sub part 1 or 2 or in both. It is not mandatory to enter **ARN of DRC-03**.

**Note 3:** If you click the **CLICK HERE FOR DRC-03** button, then you will be navigated to the DRC-03 page for making the payment, in case you need to pay any amount.

8. The summary of the payment details that has been paid towards the difference amount through DRC-03 will be displayed.

**PART-B** Reply by Taxpayer in Respect of the Intimation of Difference in Liability ^

1. Paid the difference amount through DRC-03

ARN of Form GST DRC-03	Tax Period	Paid Under Head	IGST (₹)	CGST (₹)	SGST/UTGST (₹)	CESS (₹)
AD3205230000308	Oct - 22	Interest	100.00	0.00	0.00	0.00
AD3205230000308	Oct - 22	Tax	100.00	0.00	0.00	0.00
AD3205230000308	Oct - 22	Penalty	100.00	0.00	0.00	0.00

9. Select and explain the reason for the difference in the liability, in the space provided.

**Note:** In **PART-B**, you can either validate the **ARN of DRC-03** or provide the reason for the **Difference in Liability**. You can also provide both, the ARN of DRC-03 and Difference of Liability.

Liability Mismatch (DRC-01B)

Help ?

GSTIN [REDACTED] Legal Name - [REDACTED] Trade Name - GSTN [REDACTED]  
 REF No. - AA3210220001478 Financial Year - 2022-23 Return Period - October Status - Pending

**PART-A** Intimation of Difference in Liability Reported in Statement of Outward Supplies and that Reported in Return

1. It is noticed that the tax payable by you, in accordance with the statement of outward supplies furnished by you in FORM GSTR-1 or using the invoice furnishing facility, exceeds the amount of tax paid by you in accordance with the return furnished in FORM GSTR-3B for the period **Oct 2022** by an amount of ₹30,00,000.00. The details thereof are as follows:

Form Type	Liability declared/ Paid (in ₹)				
	IGST	CGST	SGST/UTGST	CESS	Total
<b>Form GSTR-1/IFF</b>	50,00,000.00	0.00	0.00	10,00,000.00	60,00,000.00
<b>Form GSTR-3B</b>	25,00,000.00	0.00	0.00	5,00,000.00	30,00,000.00
<b>Difference in liability</b>	25,00,000.00	0.00	0.00	5,00,000.00	<b>30,00,000.00</b>

- In accordance with sub-rule (1) of rule 88C, you are hereby requested to either pay the said differential tax liability, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01B, and/or furnish the reply in Part-B of FORM GST DRC-01B incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, within a period of seven days.
- It may be noted that where any amount remains unpaid within a period of seven days and where no explanation or reason is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79 of the Act.
- This is a system generated notice and does not require signature.

[DOWNLOAD DRC-01B PART A](#)

**PART-B** Reply by Taxpayer in Respect of the Intimation of Difference in Liability

1. Paid the difference amount through DRC-03

AD3205230000308

[VALIDATE](#)

[CLICK HERE FOR DRC-03](#)

ARN of Form GST DRC-03	Tax Period	Paid Under Head	IGST (₹)	CGST (₹)	SGST/UTGST (₹)	CESS (₹)
AD3205230000308	Oct - 22	Interest	100.00	0.00	0.00	0.00
AD3205230000308	Oct - 22	Tax	100.00	0.00	0.00	0.00
AD3205230000308	Oct - 22	Penalty	100.00	0.00	0.00	0.00

AND/OR

2. Select and explain the reason for difference

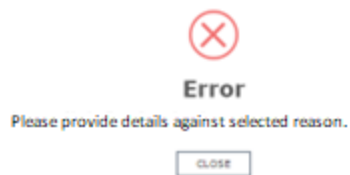
- Excess Liability paid in earlier tax periods in FORM GSTR-3B Already paid
- FORM GSTR-1/IFF filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.) Already corrected
- Some transactions of earlier tax period which could not... ( [Read more](#) ) Explain reason here
- Mistake in reporting of advances received and adjusted against invoices Explain reason here
- Any other reasons Explain reason here

I/ We, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

[BACK](#) [SAVE](#) [DOWNLOAD DRC-01B](#) [FILE GST DRC-01B](#)

**Note 1:** You can select any reason out of the four options given. If your reason is not specified, then you can select **any other reasons** and explain the reason in the space provided. You can use up to 500 characters to explain your reason.

**Note 2:** If you have selected the reason for the difference in liability, but not explained the reason in the space provided then, an error message will pop-up.



**Note 3:** Click the **BACK** button to go to the previous page.

10. Select the declaration **Checkbox**. Select the **Name of Authorized signatory** from the drop-down list and enter the **Place**. Click the **SAVE** button and then click the **FILE GST DRC-01B** button.

## Liability Mismatch (DRC-01B)

Help ?

GSTIN - ██████████ Legal Name ██████████ Trade Name - GSTN

REF No. - AA3210220001478

Financial Year - 2022-23

Return Period - October

Status - Pending

## PART-A Intimation of Difference in Liability Reported in Statement of Outward Supplies and that Reported in Return

1. It is noticed that the tax payable by you, in accordance with the statement of outward supplies furnished by you in FORM GSTR-1 or using the invoice furnishing facility, exceeds the amount of tax paid by you in accordance with the return furnished in FORM GSTR-3B for the period Oct 2022 by an amount of ₹30,00,000.00. The details thereof are as follows:

Form Type	Liability declared/ Paid (in ₹)				
	IGST	CGST	SGST/UTGST	CESS	Total
Form GSTR-1/IFF	50,00,000.00	0.00	0.00	10,00,000.00	60,00,000.00
Form GSTR-3B	25,00,000.00	0.00	0.00	5,00,000.00	30,00,000.00
<b>Difference in liability</b>	25,00,000.00	0.00	0.00	5,00,000.00	<b>30,00,000.00</b>

2. In accordance with sub-rule (1) of rule 88C, you are hereby requested to either pay the said differential tax liability, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01B, and/or furnish the reply in Part-B of FORM GST DRC-01B incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, within a period of seven days.

3. It may be noted that where any amount remains unpaid within a period of seven days and where no explanation or reason is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79 of the Act.

4. This is a system generated notice and does not require signature.

[DOWNLOAD DRC-01B PART A](#)

## PART-B Reply by Taxpayer in Respect of the Intimation of Difference in Liability

1. Paid the difference amount through DRC-03

ARN of DRC-03

[VALIDATE](#)
[CLICK HERE FOR DRC-03](#)

ARN of Form GST DRC-03	Tax Period	Paid Under Head	IGST (₹)	CGST (₹)	SGST/UTGST (₹)	CESS (₹)
AD3205230000308	Oct - 22	Interest	100.00	0.00	0.00	0.00
AD3205230000308	Oct - 22	Tax	100.00	0.00	0.00	0.00
AD3205230000308	Oct - 22	Penalty	100.00	0.00	0.00	0.00

## AND/OR

2. Select and explain the reason for difference

- Excess Liability paid in earlier tax periods in FORM GSTR-3B
- FORM GSTR-1/IFF filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.)
- Some transactions of earlier tax period which could not... ( [Read more](#) )
- Mistake in reporting of advances received and adjusted against invoices
- Any other reasons

I/ We, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized signatory \*

ANGAD ARORA

Place \*

Delhi

Designation / Status

CA

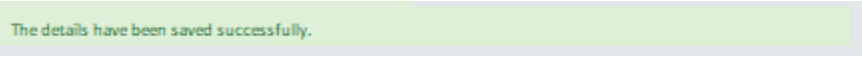
Date

16/05/2023

[BACK](#)
[SAVE](#)
[DOWNLOAD DRC-01B](#)
[FILE GST DRC-01B](#)

**Note 1:** The checkbox for selecting the declaration will be enabled only after saving the details in either sub section A and/or B of **PART B** of **DRC-01B**.

A success message will also be displayed at the top of the screen, upon successfully saving the details.

A horizontal banner with a light green background and a thin grey border. It contains the text "The details have been saved successfully." in a small, dark font.

The details have been saved successfully.

**Note 2:** The **FILE GST DRC-01B** button will be enabled only after you select the **Name of Authorized signatory** and entered the **Place. Designation/Status** and **Date** will be auto populated.

**Note 3:** Click the **DOWNLOAD DRC-01B** button.

A system-generated draft order will be downloaded into your system as displayed. Check the system-generated draft order carefully to rule out any discrepancy.



## FORM GST DRC-01B

[See rule 88C]

PART-A (System Generated)

Intimation of Difference in Liability Reported in Statement of Outward Supplies and that Reported in Return

Ref No: AA3210220001478

Date: 16/05/2023

GSTIN: 32ENAGA2585H1ZW

Legal Name: [REDACTED]

1. It is noticed that the tax payable by you, in accordance with the statement of outward supplies furnished by you in FORM GSTR-1 or using the invoice furnishing facility, exceeds the amount of tax paid by you in accordance with the return furnished in FORM GSTR-3B for the period Oct 2022 by an amount of ₹30,00,000.00. The details thereof are as follows:

Form Type	Liability declared/ Paid (in ₹)				
	IGST	CGST	SGST/UTGST	CESS	Total
Form GSTR-1/ IFF	50,00,000.00	0.00	0.00	10,00,000.00	60,00,000.00
Form GSTR-3B	25,00,000.00	0.00	0.00	5,00,000.00	30,00,000.00
Difference in liability	25,00,000.00	0.00	0.00	5,00,000.00	30,00,000.00

2. In accordance with sub-rule (1) of rule 88C, you are hereby requested to either pay the said differential tax liability, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01B, and/or furnish the reply in Part-B of FORM GST DRC-01B incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, within a period of seven days.

3. It may be noted that where any amount remains unpaid within a period of seven days and where no explanation or reason is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79 of the Act.

4. This is a system generated notice and does not require signature.

### PART-B

Reply by Taxpayer in Respect of the Intimation of Difference in Liability

Reference No. of Intimation: AA3210220001478

Date: 16/05/2023

A. I have paid the amount of the differential tax liability, as specified in Part A of FORM GST DRC-01B, fully or partially, along with interest under section 50, through FORM GST DRC-03, and the details thereof are as below:

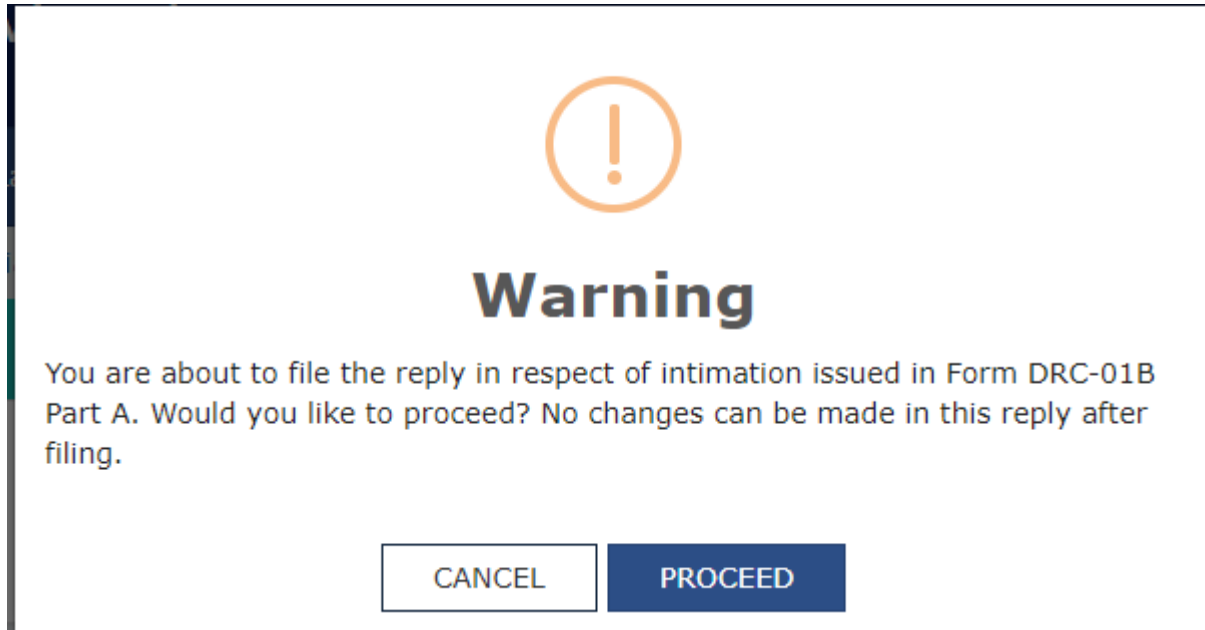
ARN of Form GST DRC-03	Tax Period	Paid Under Head	IGST (₹)	CGST (₹)	SGST/UTGST (₹)	CESS (₹)
AD3205230000308	Oct - 22	Interest	100.00	0.00	0.00	0.00
AD3205230000308	Oct - 22	Tax	100.00	0.00	0.00	0.00
AD3205230000308	Oct - 22	Penalty	100.00	0.00	0.00	0.00

### AND/OR

B. The reasons in respect of that part of the differential tax liability that has remained unpaid, are as under:

S.No.	Brief Reason for Difference	Details (mandatory)
1	Excess Liability paid in earlier tax periods in FORM GSTR-3B	Already paid
2	FORM GSTR-1/ IFF filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.)	Already corrected
3	Some transactions of earlier tax period which could not be declared in the FORM GSTR-1/IFF of the said tax period but in respect of which tax has already been paid in FORM GSTR-3B of the said tax period and which have now been declared in FORM GSTR-1/IFF of the tax period under consideration	
4	Mistake in reporting of advances received and adjusted against invoices	
5	Any other reasons	

11. A Warning message will pop-up. Click the **PROCEED** button.



**Note:** If you want to make changes in the **PART-B** of **DRC-01B**, then click the **CANCEL** button.

12. Click the **FILE DRC-01B WITH EVC** button.


**Note:** You can also select **FILE DRC-01B WITH DSC**.

Dashboard > Returns > Return Compliance > Liability Mismatch (DRC-01B) > Filing with DRC-01B English

### Filing with DRC-01B

GSTIN - ██████████ Legal Name - ██████████ Trade Name - GSTN

REF No. - AA3210220001478      Financial Year - 2022-23      Return Period - October      Status - Pending



## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

[Facing problem using DSC? Click here for help](#)

BACK   PREVIEW DRAFT DRC-01B   FILE DRC-01B WITH EVC   FILE DRC-01B WITH DSC

^

13. Enter the **OTP** sent on email and mobile number of the **Primary Authorized Signatory** registered at the GST Portal and click the **VERIFY** button.

## Validate One Time Password (OTP)

---

One-Time Password (OTP) has been sent to your registered email ID sxxxxxxxxl@infosys.com and mobile no. 78xxxxxx82. OTP is Valid Till 14:20.  
Please enter the OTP to Confirm filing.

Enter One Time Password (OTP)

CANCEL

VERIFY

RESEND OTP

29S

If you do not receive the OTP within 30 seconds, please click "RESEND OTP" button to request same OTP again. Resend request can be made maximum three times.

14. A Success message will pop-up. Click the **OK** button to complete the process.



## Filing Successful

DRC-01B of GSTIN ~~AA320722000226X~~ for the tax period Oct 2022 has been successfully filed on 16/05/2023 at 14:10.

The Acknowledgment Reference Number is AA321022000151J.

The DRC-01B can be viewed on your Dashboard Login=>Taxpayer

Dashboard=>Returns=>Return compliance => Liability mismatch (DRC-01B).

This message is sent to your registered Email ID and Mobile Number.

OK

**Note:** You can check the status of the Form DRC-01B as **Completed** from the Status option.

Dashboard > Returns > Return Compliance > Liability Mismatch (DRC-01B) English

### Liability Mismatch (DRC-01B)

Reference number  Return period  Status

Completed

Reference number	Form Type	Financial year	Return period	Status
<a href="#">AA320722000226X</a>	DRC-01B	2022-23	July	Completed
<a href="#">AA320822000228R</a>	DRC-01B	2022-23	August	Completed
<a href="#">AA320922000205X</a>	DRC-01B	2022-23	September	Completed
<a href="#">AA3210220001478</a>	DRC-01B	2022-23	October	Completed

15. Click the **Reference number** hyperlink.

Dashboard > Returns > Return Compliance > Liability Mismatch (DRC-01B) English

### Liability Mismatch (DRC-01B)

Reference number  Return period  Status

Completed

Reference number	Form Type	Financial year	Return period	Status
<a href="#">AA320722000226X</a>	DRC-01B	2022-23	July	Completed
<a href="#">AA320822000228R</a>	DRC-01B	2022-23	August	Completed
<a href="#">AA320922000205X</a>	DRC-01B	2022-23	September	Completed
<a href="#">AA3210220001478</a>	DRC-01B	2022-23	October	Completed

16. The completed form will be displayed. Click the **DOWNLOAD DRC-01B** button to download the final PDF of Form DRC-01B.

## Liability Mismatch (DRC-01B)

Help ?

GSTIN - ██████████ Legal Name - ██████████ Trade Name - GSTN

REF No. - AA3210220001478

Financial Year - 2022-23

Return Period - October

Status - Completed

## PART-A Intimation of Difference in Liability Reported in Statement of Outward Supplies and that Reported in Return

1. It is noticed that the tax payable by you, in accordance with the statement of outward supplies furnished by you in FORM GSTR-1 or using the invoice furnishing facility, exceeds the amount of tax paid by you in accordance with the return furnished in FORM GSTR-3B for the period **Oct 2022** by an amount of ₹30,00,000.00. The details thereof are as follows:

Form Type	Liability declared/ Paid (in ₹)				
	IGST	CGST	SGST/UTGST	CESS	Total
Form GSTR-1/IFF	50,00,000.00	0.00	0.00	10,00,000.00	60,00,000.00
Form GSTR-3B	25,00,000.00	0.00	0.00	5,00,000.00	30,00,000.00
<b>Difference in liability</b>	25,00,000.00	0.00	0.00	5,00,000.00	<b>30,00,000.00</b>

2. In accordance with sub-rule (1) of rule 88C, you are hereby requested to either pay the said differential tax liability, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01B, and/or furnish the reply in Part-B of FORM GST DRC-01B incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, within a period of seven days.

3. It may be noted that where any amount remains unpaid within a period of seven days and where no explanation or reason is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79 of the Act.

4. This is a system generated notice and does not require signature.

[DOWNLOAD DRC-01B PART A](#)

## PART-B Reply by Taxpayer in Respect of the Intimation of Difference in Liability

1. Paid the difference amount through DRC-03

ARN of DRC-03

VALIDATE

[CLICK HERE FOR DRC-03](#)

ARN of Form GST DRC-03	Tax Period	Paid Under Head	IGST (₹)	CGST (₹)	SGST/UTGST (₹)	CESS (₹)

AND/OR

2. Select and explain the reason for difference

- Excess Liability paid in earlier tax periods in FORM GSTR-3B
- FORM GSTR-1/IFF filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.)
- Some transactions of earlier tax period which could not... ( [Read more](#) )
- Mistake in reporting of advances received and adjusted against invoices
- Any other reasons

I/ We, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

[BACK](#)
[SAVE](#)
[DOWNLOAD DRC-01B](#)
[FILE GST DRC-01B](#)

**Note:** A system-generated final PDF will be downloaded into your system as displayed.





## FORM GST DRC-01B

[See rule 88C]

PART-A (System Generated)

### Intimation of Difference in Liability Reported in Statement of Outward Supplies and that Reported in Return

Ref No: AA3210220001478

Date: 16/05/2023

GSTIN: ████████████████████

Legal Name: ████████████████████

1. It is noticed that the tax payable by you, in accordance with the statement of outward supplies furnished by you in FORM GSTR-1 or using the invoice furnishing facility, exceeds the amount of tax paid by you in accordance with the return furnished in FORM GSTR-3B for the period Oct 2022 by an amount of ₹30,00,000.00. The details thereof are as follows:

Form Type	Liability declared/ Paid (in ₹)				
	IGST	CGST	SGST/UTGST	CESS	Total
Form GSTR-1/ IFF	50,00,000.00	0.00	0.00	10,00,000.00	60,00,000.00
Form GSTR-3B	25,00,000.00	0.00	0.00	5,00,000.00	30,00,000.00
Difference in liability	25,00,000.00	0.00	0.00	5,00,000.00	30,00,000.00

2. In accordance with sub-rule (1) of rule 88C, you are hereby requested to either pay the said differential tax liability, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part-B of FORM GST DRC-01B, and/or furnish the reply in Part-B of FORM GST DRC-01B incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, within a period of seven days.

3. It may be noted that where any amount remains unpaid within a period of seven days and where no explanation or reason is furnished by you or where the explanation or reason furnished by you is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79 of the Act.

4. This is a system generated notice and does not require signature.

### PART-B

#### Reply by Taxpayer in Respect of the Intimation of Difference in Liability

Reference No. of Intimation: AA3210220001478

Date: 16/05/2023

A. I have paid the amount of the differential tax liability, as specified in Part A of FORM GST DRC-01B, fully or partially, along with interest under section 50, through FORM GST DRC-03, and the details thereof are as below:

ARN of Form GST DRC-03	Tax Period	Paid Under Head	IGST (₹)	CGST (₹)	SGST/UTGST (₹)	CESS (₹)

### AND/OR

B. The reasons in respect of that part of the differential tax liability that has remained unpaid, are as under:

S.No.	Brief Reason for Difference	Details (mandatory)
1	Excess Liability paid in earlier tax periods in FORM GSTR-3B	Already paid
2	FORM GSTR-1/ IFF filed with incorrect details and will be amended in next tax period (including typographical errors, wrong tax rates, etc.)	Already corrected
3	Some transactions of earlier tax period which could not be declared in the FORM GSTR-1/IFF of the said tax period but in respect of which tax has already been paid in FORM GSTR-3B of the said tax period and which have now been declared in FORM GSTR-1/IFF of the tax period under consideration	
4	Mistake in reporting of advances received and adjusted against invoices	
5	Any other reasons	

### Verification

I/ We, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Date: 16/05/2023

Name of Authorized signatory

Designation /Status  
CA

