## <sup>1</sup>[FORM GST DRC- 03

[See rules 142(2) & 142 (3)]

## $In timation \ of \ payment \ made \ voluntarily \ or \ made \ against \ the \ show \ cause \ notice \ (SCN) \ or \ statement \ [or \ in timation \ of \ tax \ ascertained \ through \ FORM \ GST \ DRC-01A$

1.	GSTIN	1											
2.	Name					< Auto>							
3.	Cause	of pay	ment			<< drop down>>							
3A	IGST r	refund ed cate	details of (to be en	abled o	only if the	<ul> <li>(i) Shipping Bill/ Bill of Export No. &amp; Date:</li> <li>(ii) Amount of IGST paid on export of goods:</li> <li>(iii) Notification No. used for procuring inputs at concessional rate or exemption:</li> <li>(iv) Date of notification:</li> <li>(v) Amount of refund received:</li> <li>(vi) Amount of erroneous refund to be deposited:</li> <li>(vii) Date of credit of refund in Bank Account:</li> </ul>							
4.	Section paymen		r which v	oluntar	ту	<< drop down>>							
5.	paymentissue, statements ascerta	nt is more recording the second of the secon	y, intimat nrough Fo dit, inspe	in 30 dation of orm GS	ays of its tax T	Reference	No./Al	RN		Date of issue/filing			
6.	Financ												
7.	Details	of pa	yment ma	nde incl	uding inte	erest and penalty, if applicable  (Amount in Rs.)							
Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry	
1	2	3	4	5	6	7	8	9	10	11	12	13	

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8. Reasons, if any -  $\langle\langle$  Text box $\rangle\rangle$ 

9. Verification-

I 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.

Signature of Authorized Signatory

Name

Designation / Status

Date .....

## Note -

1.Payment to be made only in cash for deposit of erroneous refund of unutilised Input Tax Credit (ITC) and for deposit of erroneous refund of Integrated Goods and Services Tax (IGST), obtained in contravention of sub-rule (10) of rule 96.

- 2. ARN of FORM GST RFD-01 to be mentioned mandatorily if cause of payment is selected as 'deposit of erroneous refund of unutilised ITC'.
- 3. Details of shipping bills to be entered in the same pattern in which the details have been entered in the returns.]

<sup>&</sup>lt;sup>1</sup> Substituted vide Notification No. 26/2022-CT dated 26.12.2022.