

NO. F-A 3-40-2017-1-V(83) BHOPAL, DATED - THE 5TH AUGUST, 2017

www.govtpresslnp.nic.in -ör-g 435] 5 14, 1939 Bhopal, the 5th August 2017 In exercise of the powers conferred by Section 164 of the Madhya Pradesh Goods No. F-A 3-40-2017-1-V(83).— and Services Tax Act, 2017 (19 of 2017), the State Government hereby. makes the following further amendments in the Madhya Pradesh Goods and Services Tax Rules, 2017. namely: AMENDMENTS In the said rules, (1) in sub-rule (2), for the words "integrated tax and central tax" territory tax and integrated tax" shall be substituted:— the words "central tax, State tax, Union for the and letter "IGST and CGST" tax and integrated tax" shall be substituted: 869 the words "central tax, State tax. Union territory 870 5 2017 in rule 96, in clause (b) of (1), and in sub-rule for the words, letters and figures, "FORM GSTR figures "FORM GSTR 3 or FORM GSTR-3B, as the case be:" shall be substituted after, 96, shall be.' added, namely- of paid on export of goods or services under bond or Letter of person availing the option to supply goods or services for export without payment of integrated tax shall furnish, prior to export; a bond or a Letter of Undertaking in FORM GST RFD-11 to the jurisdictional Commissioner, binding himself to pay the tax due with interest specified under sub-section (1) of section 50 within a period (b) fifteen days after the expiry of three Months from the date of issue of the invoice for export, {if the goods are not exported out of India; or fifteen days after the expiry of one year, or such further period as may be allowed the Commissioner, from the date of issue of the invoice for export, if the of such services is not received by the exporter convertible foreign exchange. (2) (5) The details of the export invoices contained in FORM GSTR-1 furnished on the common portal shall be electronically transmitted to , the system designated by Customs and a confirmation that the goods covered by the said invoices have been exported out of India shall be electronically transmitted to the common portal from the said system, Where the goods are not exported within the time specified in sub-rule (1) and the registered person fails to pay the amount mentioned in the said sub-rule, the export as allowed under bond or Letter of Undertaking shall be withdrawn forthwith and the said amount shall be recovered from the registered person in accordance with the provisions of section 79 and the export as allowed under bond or Letter of Undertaking withdrawn in terms of sub-rule (3) shall be restored immediately when the registered person pays the amount due. The Government, by way of notification, may specify the conditions and safeguards under which a Letter of Undertaking may be furnished in place of a bond. 5 2017 870 (1) (6) •ys respect zero-rated supply! v The of sub rule (shall apply) •enon)ic Zone developer or a Special Economic Zone of goods or services or both to a Special Zone unit payment of integrated 4. 5 6. in rule 1 17, in sub-rule for the words • 'the input tax credit'. the words "the amount of input tax credit of eligible duties and taxes. as defined in Explanation 2 to section 140," shall be substituted: (2) in heading, for the 'agent', the words "job, worker/agent" shall be substituted: and for the words "provisions of sub-section 14 of section 142" the words and figures "provisions of section 141 or sub-section 04.) of section 142" shall be inserted , after rule 138, the following Chapters and rules shall be added, namely:- "Chapter — XVII Inspection, Search and Seizure Inspection, search and seizure.- (1) Where the proper officer not below the rank of a Joint Commissioner has reasons to believe that a place of business or any other place is to be visited for the purposes of Inspection or search or, as the case may be, seizure in accordance with the provisions of section 67, he shall issue an authorisation in FORM GST INS- 01 authorising any other officer subordinate to him) to conduct the inspection or search or, as the case may be, seizure of goods, documents, books or things liable to confiscation. (2) Where any goods, documents, books or things are liable for seizure under sub-section (2) of section 67. the proper officer or an authorised officer shall make an order of seizure in FORM GST INS- 02. r I 'he proper officer or an authorised officer may entrust upon the the owner or the (3) custodian) of goods, from whose custody such goods or things are seized, the custody of such goods or things for safe upkeep and the said person shall not remove, part with, or otherwise deal with the goods or things except with the previous permission of such officer. (4) Where it is not practicable to seize any such goods. the proper officer or the authorised officer may serve on the owner or the custodian of the goods, an order of prohibition in FORM GST INS-(3) that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer. (5) The officer seizing the goods, documents, books or things shall prepare an inventory of such goods or documents or books or things containing, particulars, description, quantity or unit, make, mark or model, where applicable, and get it signed by' the person from

whom such goods or documents or books or things are seized. 5 2017 Bond and security• for release of seized goods.-(1)The seized goods may be released on a provisional basis upon execution of a bond for the value of the goods in FORM GST INS-04 and furnishing of a security in the form of a bank guarantee equivalent to the amount of applicable tax, interest and penalty Explanation.- For the purposes of the rules under the provisions of this Chapter, the 'applicable tax' shall include central tax and State tax or central tax and the Union territory tax, as the case may be and the cess, if any payable under the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017) In case the person to whom the goods were released provisionally fails to produce the goods at the (2) appointed date and place indicated by the proper officer, the security shall be encashed and adjusted against the tax, interest and penalty and fine, if any, payable in respect of such goods. Procedure in respect of seized goods.-(1) Where the goods or things seized are of perishable or 141. hazardous nature, and if the taxable person pays an amount equivalent to the market price of such goods or things or the amount of tax, interest and penalty that is or may become payable by the taxable person, whichever is lower, such goods or, as the case may be, things shall be released forthwith, by an order in FORM GST INS- 05, on proof of payment. Where the taxable person fails to pay the amount referred to in sub-rule (1) in respect of the said goods (2) or things, the Commissioner may dispose of such goods or things and the amount realized thereby shall be adjusted against the tax, interest, penalty, or any other amount payable in respect of such goods or things.

CHAPTER - XVIII DEMANDS AND RECOVERY Notice and order for demand of amounts payable under the Act.-(1) The proper officer shall serve. 142. along with the (a) notice under sub-section (1) of section 73 or sub-section (1) of section 74 or sub-section (2) of section 76, a summary thereof electronically in FORM GST DRC-01. (b) statement under sub-section (3) of section 73 or sub-section (3) of section 74, a summary thereof electronically in FORM GST DRC-02, specifying therein the details of the amount payable. (2) Where, before the service of notice or statement, the person chargeable with tax makes payment of the tax and interest in accordance with the provisions of sub-section (5) of section 73 or, as the case may be, tax, interest and penalty in accordance with the provisions of sub-section (5) of section 74, he shall inform the proper officer of such payment in FORM GST DRC-03 and the proper officer shall issue an acknowledgment, accepting the payment made by the said person in FORM GST DRC-04. (3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or, as the case may be, tax, interest and penalty under sub-section (8) of section 74 within thirty days of the service of a notice under sub-rule (1), he shall intimate the proper officer of such payment in FORM GST DRC-03 and the proper officer shall issue an order in FORM GST DRC-05 concluding the proceedings in respect of the said notice. (4) The representation referred to in sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 shall be in FORM GST DRC-06. (5) A summary of the order issued under sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 shall be uploaded electronically in FORM GST DRC-07, specifying therein the amount of tax, interest and penalty payable by the person chargeable with tax, (6) The order referred to in sub-rule (5) shall be treated as the notice for recovery. 5 2017 870 (3) (7) Any rectification of the order in accordance with the provisions of section 61, shall be made by the proper officer in FORM GST DRC-08. Recovery by (deduction from any money owed.-Where any amount payable by a person (hereafter 143, to in this rule as "the defaulter") to the Government under any the provisions of the Act or the rules made thereunder is not paid, the proper officer may require, in FORM GST DRC-09, a specified officer to deduct the amount from any money owing to such defaulter in accordance with the provisions of clause (a) of sub-section (1) of section 79. Explanation, -For the purposes of this rule, 'specified officer' shall mean any officer of the Central Government or a State Government or the Government of a Union territory or a local authority, or of a Board or Corporation or a company owned or controlled, wholly or partly, by the Central Government or a State Government or the Government of a Union territory or a local authority

144. Recovery' by sale of goods under the control of proper officer.- (1)Where any amount due from a defaulter is to be recovered by selling goods belonging to such person in accordance with the provisions of clause (b) of sub-section (1) of section 79, the proper officer shall take an inventory and estimate the market value of such goods and proceed to sell only so much of the goods as may be required for recovering the amount payable along with the administrative expenditure incurred on the recovery process. (2)The said goods shall be sold through a process of auction, including e-auction, for which a notice shall be issued in FORM GST DRC-10 clearly indicating the goods to be sold and the purpose of sale. (3)The last day for

submission of bid or the date of auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (2): Provided that where the goods are of perishable or hazardous nature or where the expenses of keeping them in custody are likely to exceed their value, the proper officer may sell them forthwith. (4) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be. (5) The proper officer shall issue a notice to the successful bidder in FORM GST DRC-II requiring him to make the payment within a period of fifteen days from the date of auction. On payment of the full bid amount, the proper officer shall transfer the possession of the said goods to the successful bidder and issue a certificate in FORM GST DRC-12e (6) Where the defaulter pays the amount under recovery, including any expenses incurred on the process of recovery, before the issue of the notice under sub-rule (2), the proper officer shall cancel the process of auction and release the goods. (7) The proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids. 145, Recovery from a third person.-(1) The proper officer may serve upon a person referred to in clause (c) of sub-section (1) of section 79 (hereafter referred to, in this rule as 'the third person'), a notice in FORM GST DRC-13 directing him to deposit the amount specified in the notice. (2) Where the third person makes the payment of the amount specified in the notice issued under sub-rule (1), the proper officer shall issue a certificate in FORM GST DRC-14 to the third person clearly indicating the details of the liability so discharged. Recovery through execution of a decree, etc.- Where any amount is payable to the defaulter in the execution of a decree of a civil court for the payment of money or for sale in the enforcement of a mortgage or charge, the proper officer shall send a request in FORM GST DRC-15 to the said court and the court shall, subject to the provisions of the Code of Civil Procedure, 1908 (5 of 1908), execute the attached decree, and credit the net proceeds for settlement of the amount recoverable

147. Recovery by sale of movable or immovable property.-(1) The proper officer shall prepare a list of movable and immovable property belonging to the defaulter, estimate their value as per the prevalent market price and issue an order of attachment or distraint and a notice for sale in FORM GST DRC-16 prohibiting any transaction with regard to such movable and immovable property as may be required for the recovery of the amount due. a share Provided that the attachment of any property a debt not secured by a negotiable instrument in a corporation, or other immovable property not in the possession of the defaulter except for property deposited in, or in the custody of any Court, shall be attached in the manner provided in rule 151. (2) The proper officer shall send a copy of the order of attachment or distraint to the concerned Revenue Authority or Transport Authority or any such Authority to place encumbrance on the said movable or immovable property, which shall be removed only on the written instructions from the proper officer to that effect. (3) Where the property subject to the attachment or distraint under sub-rule (1) is- (a) an immovable property, the order of attachment or distraint shall be affixed on the said property and shall remain affixed till the confirmation of sale; (b) a movable property, the proper officer shall seize the said property in accordance with the provisions of chapter XIV of the Act and the custody of the said property shall either be taken by the proper officer himself or an officer authorised by him. (4) The property attached or distrained shall be sold through auction, including e-auction, for which notice shall be issued in FORM GST DRC-17 clearly indicating the property to be sold and the purpose of sale. (5) Notwithstanding anything contained in the provision of this Chapter, where the property to be sold is a negotiable instrument or a share in a corporation, the proper officer may, instead of selling it by public auction, sell such instrument or a share through a broker and the said broker shall deposit to the Government so much of the proceeds of such sale, reduced by his commission, as may be required for the discharge of the amount under recovery and pay the amount remaining, if any, to the owner of such instrument or a share. (6) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders or, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be, (7) The last day for the submission of the bid or the date of the auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (4): Provided that where the goods are of perishable or hazardous nature or where the expenses of keeping them in custody are likely to exceed their value, the proper officer may sell them

forthwith. (8) Where any claim is preferred or any objection is raised with regard to the attachment or distraint of any property on the ground that such property is not liable to such attachment or distraint, the proper officer shall investigate the claim or objection and may postpone the sale for such time as he may deem fit. (9) The person making the claim or objection must adduce evidence to show, that on the date of the order issued under sub-rule (1) he had some interest in, or was in possession of, the property in question under attachment or distraint. (10) Where, upon investigation, the proper officer is satisfied that, for the reason stated in the claim or objection, such property was not, on the said date, in the possession of the defaulter or of any other person on his behalf or that, being in the possession of the defaulter on the said date, it was in his possession, not on his own account or as his own property, but on account of or in trust for any other person, or partly on his own account and partly on account of some other person, the proper officer shall make an order releasing the property, wholly or to such extent as he thinks fit, from attachment or distraint. (11) Where the proper officer is satisfied that the property was, on the said date; in the possession of the defaulter as his own property and not on account of any other person, or was in the possession of some other person in trust for him, or in the occupancy of a tenant or other person paying rent to him, the proper officer shall reject the claim and proceed with the process of sale through auction. 5 2017 870 (5) (12) The proper officer shall issue a notice to the successful bidder in FORM GST DRCI I requiring him to the date of such notice and after the said payment is made the said bidder shall be deemed to be the successful bidder. (13) Any amount, including stamp duty, tax or fee payable in respect of the property specified in sub-rule (12). Shall be paid to the Government by the person to whom the title in such property is transferred, (14) Where the defaulter pays the amount under recovery, including any expenses incurred on the process of recovery, before the issue of the notice under sub-rule (4), the proper officer shall cancel the process of auction and release the goods. proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids. Prohibition against bidding or purchase by officer.-No officer or other person having any duty to perform in connection with any sale under the provisions of this Chapter shall, either directly or indirectly bid for, acquire or attempt to acquire any interest in the property sold. Prohibition against sale on holidays.-No sale under the rules under the provision of this chapter shall take place on a Sunday or other general holidays recognized by the Government or on any day which has been notified by the Government to be a holiday for the area in which the sale is to take place. Assistance by police.-The proper officer may seek such assistance from the officer-in-charge of the jurisdictional police station as may be necessary in the discharge of his duties and the said officer-in-charge shall depute sufficient number of police officers for providing such assistance. Attachment of debts and shares, etc.- (1) A debt not secured by a negotiable instrument, a share in a corporation, or other movable property not in the possession of the defaulter except for property deposited in, or in the custody of any court shall be attached by a written order in FORM GST DRC-16 prohibiting.- (a) in the case of a debt, the creditor from recovering the debt and the debtor from making payment thereof until the receipt of a further order from the proper officer; (b) in the case of a share, the person in whose name the share may be standing from transferring the same or receiving any dividend thereon; (c) in the case of any other movable property, the person in possession of same from giving it to the defaulter. A copy of such order shall be affixed on some conspicuous part of the office of the proper officer, and (2) another copy shall be sent, in the case of debt, to the debtor, and in the case of shares, to the registered address of the corporation and in the case of other movable property to the person in possession of the same. A debtor, prohibited under clause (a) of sub-rule (1), may pay the amount of his debt to the proper officer, and such payment shall be deemed as paid to the defaulter. 5 2017 here the property to be attached is attachment of property in custody of courts or Public Officer.- 152. the proper officer shall send a copy of attachment to such court in the of any court or Public Officer. payable thereon. may be held till interest or dividend becomes due or officer. requesting that such property. at the of the amount payable. . be attached consists of an interest Attachment of interest in partnership.- (1) Where the property of the defaulter, being a partner, in the partnership property, the proper officer may make an order

charging the share of such partner in the partnership property and profits with of the amount due under the certificate. and may, by the same or subsequent order, appoint a receiver [he share of] such partner in the profits, whether already declared or accruing. and of any other money which may be due to him in respect of such interest or such other of the partnership, and direct accounts and enquiries and make an order for order as the circumstances of the case may require. (2) The other partners shall be at liberty at any time to redeem the interest charged or, in the case of a sale being directed, to purchase the same. Disposal of proceeds of sale of goods and movable or immovable property.-The amounts so 154. immovable property, for the recovery of dues a defaulter realised the sale of goods, movable or first, be appropriated against the administrative cost of the recovery process: next, be appropriated against the amount to be recovered; next, be appropriated against any other amount due from the defaulter under the Act or the Integrated Goods and Services Tax Act, 2017 of the Union Territory (Goods and Services Tax Act, 2017 of Goods and Services Tax and the rules made thereunder: and if any balance, be paid to the defaulter. Recovery through land revenue authority.-Where an amount is to be recovered in accordance with the provisions of clause (e) of sub-section (1) of section 79, the proper officer shall send certificate to the Collector or Deputy Commissioner of the district or any other officer authorised in this behalf in FORM GST DRC- 18 to recover from the person concerned, the amount specified in the certificate as if it were an arrear of land revenue. it were a fine imposed under the Recovery through court.-Where an amount is to be recovered as in 156. make an application by the appropriate Code of Criminal Procedure, 1973, the proper officer shall Magistrate in accordance with the provisions or clause (i) of sub-section (1) of section 79 in FORM GST DRC- 19 to recover from the person concerned, the amount specified thereunder as if it were a fine imposed by him. Recovery from surety.-Where any person has become surety for the amount due by the defaulter, he 157. may be proceeded against under this Chapter as if he were the defaulter. Payment of tax and other amounts in instalments.-If an application filed electronically by a 158. taxable person, in FORM GST DRC- 20, seeking extension of time for the payment of taxes or any amount due under the Act or for allowing payment of such taxes or amount in instalments in accordance with the provisions of section 80, the Commissioner shall call for a report from the jurisdictional officer about the financial ability of the taxable person to pay the said amount. Upon consideration of the request of the taxable person and the report of the jurisdictional officer, the (2) Commissioner may issue an order in FORM GST DRC- 21 allowing the taxable person further time to make payment and/or to pay the amount in such monthly instalments, not exceeding twenty-four, as he may deem fit. The facility referred to in sub-rule (2) shall not be allowed where- (3) 5 2017 870 (7) amount under the Act or the amount of the taxable person has already been paid under the Union Goods and Services Tax Act Integrated Goods and Services Tax Act, 2017 which the recovery process is under 2017 or any of the State Goods and Services Tax Act, 2017; (b) the taxable person has not been to make payment in instalments in the preceding financial year under the Act or the Integrated Goods and Services Tax Act, 2017 the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017; the amount for which instalment facility sought is less than thousand rupees. (c) Provisional attachment of property.- (V) Where the Commissioner decides to attach any property, 159. including bank account in accordance with the provisions of section 83, he may pass an order in FORM GST DRC-22 to that effect mentioning therein, the details of property which is attached. (2) The Commissioner shall send a copy of the order of attachment to the concerned Revenue Authority or Transport Authority or any such Authority to place encumbrance on the said movable or immovable property, which shall be removed only on the written instructions from the Commissioner to effect. (3) Where the property attached is of perishable or hazardous nature, and if the taxable person pays an amount equivalent to the market price of such property or the amount that is or is payable by the taxable person, whichever is lower, then such property shall be released forthwith, by an order in FORM GST DRC- 23, in payment of (4) Where the taxable person fails to pay the referred to in sub-rule (3) in respect of the said property or the amount realized perishable or hazardous nature, the Commissioner may dispose of such property thereby shall be adjusted against the tax, interest, penalty, fee or any other payable by the taxable person. (5) Any person whose property is attached under sub-rule (1) file an objection to the effect that the property attached as or is not liable to attachment, and the Commissioner may, after affording an opportunity of being heard to the person filing the objection, release the said property by an order in FORM GST DRC- 23. (6) The Commissioner upon being satisfied that the property or is no

loneer liable for atachnment. release such property by issuing an order in FORM [VI GST] DRC- 23. liquidation as specified in Recovery from company in liquidation Where the company is under 160. of an amount representing tax. section 88, the Commissioner shall notify the liquidator for the recovery of interest. penalty or any other amount due under the Act in FORM GST DRC -24. Continuation of certain recovery proceedings.-The order of the reduction or enhancement of any 161. demand under section 84 shall be issued in FORM GST I) RC- 25. Chapter - XIX and Penalties Procedure for compounding of offences.-(I)An applicant may, either before or after the institution of 162. 138 in FORM GST CPD-OI to the prosecution, make an application under sub-section (1) of section Commissioner for compounding of an offence.. On receipt of the application, the Commissioner shall call for a report from the concerned officer with (2) reference to the particulars furnished in the application. or any other information, which may be considered relevant for the examination of such application. in accordance with the contents of the said application, may, by order in FORM GST CPD-02, on being satisfied that the applicant has co-operated in the proceedings before him and has made full and true disclosure of facts relating to the case. allow the application indicating the compounding amount and grant him immunity from prosecution or reject such application Within ninety days of the receipt of the application, 5 2017 The application shall not be decided under sub-rule (3) without affording an opportunity of being heard (4) to the applicant and recording the grounds of such rejection. The application shall not be allowed unless the tax, interest and penalty liable to be paid have been paid (5) in the case for which the application has been made. The applicant shall, within a period of thirty days from the date of the receipt of the order (6) under sub-rule (3), pay the compounding amount as ordered by the Commissioner and shall furnish the proof of such payment to him. In case the applicant fails to pay the compounding amount within the time specified in sub-rule (7) rule (6), the order made under sub-rule (3) shall be vitiated and be void. Immunity granted to a person under sub-rule (3) may, at any time, be withdrawn by the (8) Commissioner, if he is satisfied that such person had, in the course of the compounding proceedings, concealed any material particulars or had given false evidence. Thereupon such person may be tried for the offence with respect to which immunity was granted or for any other offence that appears to have been committed by him in connection with the compounding proceedings and the provisions of the Act shall apply as if no such immunity had been granted'; after form "(3STTR.A.:N-2", the following forms shall be added, namely: Application for Refund Registered (taxable/ Unregistered/Non-registered) taxable person GSTIN/Temporary ID. Select: 4. 5

6. Legal Name. Trade Name, if any: Address: Tax Period: Amount of Refund Claimed: Central Tax State /CIT Fax Integrated Tax Cess Interest To (Others Grounds of Refund Claim) (select from the drop down): b. c. d. e. Excess balance in Electronic Cash ledger Exports or services- With payment of tax Exports of goods & services- With payment of tax, i.e., ITC accumulated On account of assessment provisionally assessed/ appeal/ any other order the type of Credit: Assessment; Provisional Assessment; Appeal," Others Mention the following details: 1. Order No. (Order Date) (Order Issuing Authority) 1. Prominent Reference No. (of the amount to be claimed as refund) is issued within then 2, 3, '1 will be auto populated) ITC accumulated due to inverted tax structure (clause (ii) of proviso to section 54(3) On account of supplies made to SEZ unit, SEZ Developer or Recipient of Deemed Exports (Select the type of supplier/ recipient) D. Supplies to SEZ unit Supplies to SEZ Developer Recipient of Deemed Exports 5 2017 Refund of accumulated ITC on account of supplies made to SEZ unit/ SEZ Developer 870 (9) g. h. j. k. Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa Excess payment of tax, if any Any other (specify) 8. Details of Bank Account (to be auto populated from RC in case of registered taxpayer) a. b. c. d. e. f. g

9. Bank Account Number Name of the Bank Bank Account Type Name of account holder Address of Bank Branch IFSC MICR Whether Self-Declaration filed by Applicant u/s 54(4), if applicable

DECLARATION Yes No I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed. Signature Name Designation / Status DECLARATION I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making nil rated or fully exempt supplies Signature Name Designation / Status 870(10) 5 2017 DECLARATION I hereby declare that the Special Economic Zone unit [the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim. Signature Name Designation / Status SELF. DECLARATION solemnly (Applicant) having GSTIN/ temporary Id - I/We affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, claimed in the refund application, interest, or any other amount for the period from---to---, the incidence of such tax and interest has not been passed on to any other person. (This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.) 10. Verification I/ We < Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. We declare that no refund on this account has been received by us earlier. Date of Authorised Signatory (Name) Designation/ Status 870 (11) O.Y. 5 2017 0 cfi bTJ 0 870(12) 5 2017 5 2017 870 (13) 870(14) 5 2017 5 2017 870 (15) 5 2017 870(16) c 5 2017 870 (17) 870(18) 5 2017 Annexure-., Certificate This is to certify that in respect of the refund amounting to INR <>> (in words) claimed by Mis --- (Applicant's Name) GSTIN/ Temporary for the tax period < the incidence of tax and interest, has not been passed on to any other person. This certificate is based on the examination of the Books of Accounts, and other relevant records and Returns particulars maintained/ furnished by the applicant. Signature of the Chartered Accountant/ Cost Accountant: Name: Membership Number: Date: This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (D of sub-section (8) of section 54 of the Act. 5 2017 FORM-GST-RFD-02 [See rules 90(7), 90(2) and 95(2)] Acknowledgment Your application for refund is hereby acknowledged against <Application Reference Number> Acknowledgement Number Date of Acknowledgement GSTIN/ UIN/ Temporary ID, if applicable Applicant's Name Form No.

Form Description Jurisdiction (tick appropriate) 870 (19) Centre Filed by Tax Period State/ Union Territory. Refund Application Details Date and Time of Filing Reason for Refund Amount of Refund Claimed: Tax Central Tax State (UT tax Integrated Tax Cess Total Note 1 : Status ' Note 2. Interest Penalty Fees Others Total The status of the application can be viewed by entering ARN through <Refund> Track Application on the GST System Portal. ' It is a system generated acknowledgement and does not require any signature. 870(20) Sanction Order No: To (GSTIN) (Name) (Address) Dated . 5 2017 FORM-GST-RFD-04 [See rule 91 Date: Provisional Refund Order Refund Application Reference No. (ARN) . Acknowledgement No. Sir/Madam, ... Dated . With reference to your above mentioned application for refund, the following amount is sanctioned to you on a provisional basis: Sr. ii. iii. iv. vi. ix. Date: Place: Description refund of Amount claimed 10% of the amount claimed as refund (to be sanctioned later) Balance amount (i-ii) refund of Amount sanctioned Bank Details Bank Account No. as per application Name of the Bank Address of the Bank /Branch MICR Central Tax State /UT Integrated Tax Cess Signature (DSC): Name: Designation: Office Address: 5 2017 CORM-GST-RFD-05 [See rule 91(3), 92(4), 92(5) & Payment Advice Payment Advice No: - To State> PAO/ Treasury/ RBI/ Bank Refund Sanction Order No. Order Date... GSTIN/ UIN/ Temporary ID of Name: <> Refund Amount (as per Order): 870 (21) Date: Central Tax State! UT tax cess description Net Refund amount sanctioned Integrated Tax Cess Note 'T' stands Tax; 'I' stands for Interest; 'P' stands for Penalty, Details of the Bank Bank Account no as per application Name of the Bank ii. Name and Address of the Bank /branch iii. iv. MICR Date: Place: (GSTIN/ Temporary ID) (Name) (Address) 'F' stands for Fee and 'O' stands for Others Signature (DSC): Name: Designation: Office Address: 870(22) 5 2017 5 2017 870 (23) 870(24) Reference No. (GSTIN/UIN/Temp.ID No.) (Name) (Address) Acknowledgement No. . 1. date.... .. 5 2017 FORM-GST-RFD-07 [See 92(1), 92(2) & 96(6)] Date: Dated.... Order for Complete adjustment of sanctioned Refund Sir/Madam, With reference to your refund application as referred above and further furnishing of information/ filing of documents against the amount of refund sanctioned to you has been completely adjusted against outstanding demands as per details below: Refund Calculation Amount of Refund claimed Net Refund Sanctioned on Provisional Basis 11. (Order No... date) inadmissible rejected Refund amount iii. <<reason dropdown>> Refund admissible (i-ii-iii) Refund adjusted against outstanding demand (as per order no.) under existing law or under this law.. Demand Order No. <Multiple rows may be given> Balance amount of refund Integrated 'Fax Nil Central Tax Nil State/ UT Tax Cess Nil I hereby, order that the amount of claimed / admissible refund as shown above is completely adjusted against the outstanding demand under this Act / under the existing law. This application stands disposed as per provisions under sub-section (...) of Section) of the Act. OR Order for withholding the refund 5 2017 I-his has reference to your refund application referred to above and information,' documents furnished in the matter. The amount of refund sanctioned to you has been withheld due to the following reasons: 870 (25) Cess Referred Order No.: Date of issuance of Order: Sr. Refund Calculation No. Amount of Refund Sanctioned Amount of Refund Withheld n. Amount of Refund Allowed ili. Reasons for withholding of the refund: Integrated Tax Central Tax I hereby, order that the amount of claimed / admissible refund as shown above is withheld for the above mentioned reasons, This order is issued as per provisions under sub-section ..) of Section of the Act. Date: Place: Signature (DSC): Name: Designation: Office Address: 870(26) 5 2017 FORM GST-RFD-07 [See rule 95/)) 7 Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc. 0 4. 5. 6. 7. 8 Name Address Tax Period (Quarter) Amount of Refund Claim Central Tax State A-JT Tax Integrated Tax cess Total Details of Bank Account: From Words> Amount To a. b. c. d. e. g. Bank Account Number Bank Account Type Name of the Bank Name of the Account Holder/Operator Address of Bank Branch IFSC MICR Reference number and date of finishing FORM GSTR-I Verification as an authorised representative of << Name of Embassy/international organization >> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. That we are eligible to claim such refund as specified agency of UNO/Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries/ any other person/ class of persons specified/ notified by the Government. Date: Signatory: Place: of Authorised Signature Name: Designation / Status 5 2017 FORM GST RFD*I.I [See rule 90A] Furnishing of bond or Letter of Undertaking for export of goods or services 870 (27) 1, GSTIN 2. Name 3. Indicate the type of document furnished 4. Details of bond furnished Bond: Date 3 Letter of Undertaking Sr.

No. Reference no. of the bank guarantee 2 Amount 4 Name of bank and 5 Note — Hard copy of the bank guarantee and bond shall be furnished to the jurisdictional officer

5. Declaration - (i) The above-mentioned bank guarantee is submitted to secure the integrated tax payable on export of goods or services. I undertake to renew the bank guarantee well before its expiry. In case I/ We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee. -the department will be at liberty to invoke the bank guarantee provided by us to cover the amount of integrated tax payable in respect of export of goods or services. Signature of Authorized Signatory Name Designation / Status Date 870(28) I/We.... 5 2017 Bond for export of goods or services without payment of integrated tax (See rule 96(d) ..of.. hereinafter called "obligor(s)". am/are held and firmly bound to the President of India ..rupees to be paid to the President for which payment will and (hereinafter called "the President") in the sum of.... truly to be made. I/We jointly and severally bind myself/ourself and my/our respective heirs, executors/ administrators/ legal ..day of.... representatives/successors and assigns by these presents; Dated this... WHEREAS the above bounden obligor has been permitted from time to time to supply goods or services for export out of India without payment of integrated tax; and whereas the obligor desires to export goods or services in accordance with the provisions of clause (a) of sub-section (3) of section 16; AND WHEREAS the Commissioner has required the obligor to furnish bank guarantee for an amount rupees endorsed in favour of the President and whereas the obligor has furnished such guarantee by depositing with the Commissioner [the bank guarantee as above mentioned: 'The condition of this bond is that the obligor and his representative observe all the provisions of the Act in respect of export of goods or services, and rules made thereunder; AND if the relevant and specific goods or services are duly exported; AND if all dues of Integrated tax and all other lawful charges, are duly paid to the Government along with interest, if any, within fifteen days of the date of demand thereof being made in writing by the said officer, this obligation shall be void; OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force and virtue: AND the President shall, at his option, be competent to make good all the loss and damages. from the amount of bank guarantee or by endorsing his rights under the above-written bond or both; I/We further declare that this bond is given under the orders of the Government for the performance of an act in which the public are interested; IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the obligor(s). Signature(s) of obligor(s). Date : Place : Witnesses (1) Name and Address (2) Name and Address Accepted by me this.....day of. Occupation Occupation . (month)..... of (year) . (Designation) for and on behalf of the President of India. I undertaker(s) including my/our respective heirs, executors/ administrators, legal representatives/successors and . day of assigns by these presents, hereby jointly and severally undertake on this . President (a) to export the goods or services supplied without payment of integrated tax within time specified in sub-rule of rule 96A ; (b) to observe all the provisions of the Goods and Services Tax Act and rules made thereunder, in respect of export of goods or services; (c) pay the integrated tax, thereon in the event of failure to export the goods or services, along with an amount equal to eighteen percent interest per annum on the amount of tax not paid, from the date of invoice till the date of payment. I/ We declare that this undertaking is given under the orders of the proper officer for the performance of an act in which the public are interested. IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the 5 2017 Letter of Undertaking for export of goods or services without payment of integrated tax (See rule The President of India (hereinafter called the "President"), acting through the proper officer of 870 (29) of.... services Tax Identification Number No.... (address of the registered person) having Goods & hereinafter called "the undertaker(s) Signature(s) of undertaker(s). Date , Witnesses (1) Name and Address (2) Name and Address Date Accepted by me this.....day of (month)..... for and on behalf of the President of India Occupation Occupation (Designation) (year) 870(30) 5 2017 FORM GST INS-I AUTHORISATION FOR INSPECTION OR SEARCH [See rule 139 (1)/ (Name and Designation of officer) Whereas information has been presented before me and I have reasons to believe A.M/s. has suppressed transactions relating to supply of goods and/or services has suppressed transactions relating to the stock of goods in hand, has claimed input tax credit in excess of his entitlement under the Act has claimed refund in excess of his entitlement under the Act has indulged in contravention of the provisions of this Act or rules made thereunder to evade tax under this Act; OR B.M/s. is engaged in the business of

transporting goods that have escaped payment of tax is an owner or operator of a warehouse or a godown or a place where goods that have escaped payment of tax have been stored has kept accounts or goods in such a manner as is likely to cause evasion of tax payable under this Act. OR c. goods liable to confiscation / documents relevant to the proceedings under the Act are secreted in the business/residential premises detailed herein below <<Details of the Premises>> Therefore, in exercise of the powers conferred upon me under sub-section (1) of section 67 of the Act, I authorize and require you to inspect the premises belonging to the above mentioned person with such assistance as may be necessary for inspection of goods or documents and/or any other things relevant to the proceedings under the said Act and rules made thereunder. OR in exercise of the powers conferred upon me under sub-section (2) of section 67 of the Act, I authorize and require you to search the above premises with such assistance as may be necessary, and if any goods or documents and/or other things relevant to the proceedings under the Act are found, to seize and produce the same forthwith before me for further action under the Act and rules made thereunder. Any attempt on the part of the person to mislead, tamper with the evidence, refusal to answer the questions relevant to inspection / search operations, making of false statement or providing false evidence is punishable with imprisonment and /or fine under the Act read with section 179, 181, 191 and 418 of the Indian Penal Code. Given under my hand & seal this . day(s). Seal Place day of . (year). Valid for (month) 20... Signature. Name and designation of the issuing authority Name, Designation & Signature of the. Inspection Officer/s 870(32) 5 2017 FORM GST INS-02 ORDER OF SEIZURE [See rule 139 (2)/ Whereas an inspection under sub-section (1) /search under sub-section (2) of Section 67 was conducted by me on / at <<Details of premises>> AM/PM in the following premise(s): which is/are a place/places of business/premises belonging to: <<Name of Person>> if registered>> in the presence of following witness(es): 1. <<Name and address>> 2. <<Name and address>> and on scrutiny of the books of accounts, registers, documents / papers and goods found during the inspection/search, I have reasons to believe that certain goods liable to confiscation and/or documents and/or books and/or things useful for or relevant to proceedings under this Act are secreted in place(s) mentioned above. Therefore, in exercise of the powers conferred upon me under sub-section (2) of section 67, I hereby seize the following goods/ books/ documents and things: A) Details of Goods seized: 1. Sr. No Description of goods Quantity or units 3 Make/mark or model 4 Remarks 5 2017 B) Details of books / documents / things seized: Description of books / documents / things seized 2 No. of books / documents / things seized 3 870 (33) Remarks 4 and these goods and or things are being handed over for safe upkeep to: <<Name and address>> with a direction that he shall not remove, part with, or otherwise deal with the goods or things except with the previous permission of the undersigned. Place: Date: Signature of the Witnesses Name and address 1. <<Name and address>> Name and Designation of the Officer Signature 870(34) 5 2017 FORM GST INS-03 ORDER OF PROHIBITION [See rule 139(4)] Whereas an inspection under sub-section (1) /search under sub-section (2) of Section 67 was conducted on <<Details of premises>> which is/are a place/places of business/premises belonging to: <<Name of Person>> if in the presence of following witness(es): 1. <<Name and address>> 2. <<Name and address>> and on scrutiny of the books of accounts, registers, documents / papers and goods found during the inspection/search, I have reasons to believe that certain goods liable to confiscation and/or documents and/or books and/or things useful for or relevant to proceedings under this Act are secreted in place(s) mentioned above. Therefore, in exercise of the powers conferred upon me under sub-section (2) of section 67, I hereby order that you shall not/shall not cause to remove, part with, or otherwise deal with the goods except without the previous permission of the undersigned: Sr. No Place: Date: Description of goods 2 Quantity or units 3 Make/mark or model 4 Remarks 5 Signature of the Witnesses Name and address 1. 2. <<Name and Name and Designation of the Officer Signature 5 2017 FORM GST INS-04 BOND FOR RELEASE OF GOODS SEIZED [See rule 870 (35) hereinafter called "obligor(s)" are held and firmly bound to the of 1 President of India (hereinafter called "the President") and/or the Governor of ..(State) (hereinafter called "the Governor") in the sum of.. ..rupees to be paid to the President / the Governor for which payment will be made. I jointly and severally bind myself and my heirs/ executors/ administrators/legal representatives/successors and assigns by these presents; dated this.... day of.. WHEREAS in accordance with the provisions of sub-section (2) of section 67, the goods have been seized vide order number ...rupees involving an amount of tax of . . .dated.. having value rupees. On my request the goods have been permitted to be released provisionally by the proper officer on execution of the bond

of value ..rupees and a security of .. rupees against which cash]bank guarantee has been furnished in favour of the Prcsident/ Governor; and WHEREAS I undertake to produce the said goods released provisionally to mc as and when required by the proper officer duly authorized under the Act. And if all taxes, interest, penalty, fincand other lawful chargesdemanded by the proper officer are duly paid within ten days ofthe date of demand thereof being made in writing by thc said proper officer, this obligation shall be void. OTHERWISE and on breach or failure in the performance of any part of thiscondition, the same shall be in filll force: AND the President/Governor shall, at his option, be competent to niak-e good all thelosses and damages from the amount of the security deposit or by endorsinghis rights under the above-written bond or both; IN THE WITNESS THEREOF these presents have been signed the dayhereinbefore written by the obligor(s). Signature(s) of obligor(s). Date : Place : Witnesses (1) Name and Address (2) Name and Address 870(36) Date Place by Accepted(month)..... 5 2017 me ..day of (designation of officer)for and on behalf of the President /Governor. (Signature of the Officer) FOR IVI GST ORDER OF RELEASE OF GOODS/ THINGS OF PRISIiABLE OR HAZARDOUS NATURE [See rule 141(1)] Whereas the following goods and/or things were seized on following premise(s): <<Details of premises>> which is/are a place/places of business/premises belonging to: <<Name of Person>> <<GSTIN, if registered>> Details of oods seized: Sr. No I 1 Description of goods 2 Quantity or units 3 Make/mark or mode] 4 from the Remarks 5 and since these goods are of perishable or hazardous nature and since an amount of Rs. amount equivalent to the: (amount in words and digits), being an rmarket price of such goods or things the amount of tax, interest and penalty that is or may become payable has been paid, I hereby order the above mentioned goods be released forthwith. Place: Date: <<Name and Designation>> Name and Designation of the Officer 5 2017 FORM GST DRC - 01 rule 142(1)] 870 (37) Reference No: GSTIN/ID ---- Name Address Tax Period Section / sub-section under which SCN is being issued - -I Date: Act - SCN Reference No. (a) Brief facts of the case (b) Grounds (c) Tax and other dues Date ---- Summary of Show Cause Notice Sr. No. Total Reference No: Tax Period 2 3 Place of supply (narne of State) 4 Tax / Cess FORM GST DRC [See rule (Amount in Rs.) Others Total 6 Date: GSTIN/ID - Name Address SCN Ref. No. - Statement Ref. No. ---- Date Date - Section /sub-section under which statement is being issued - Summary of Statement (a) Brief facts of the case (b) Grounds (c) Tax and other dues Sr. No. 1 Total Tax Period 2 Act 3 Place of supply (name of 4 Tax/ Cess 5 Others 6 (Amount in Rs.) Total 7 87008) 5 2017 FORM GST DRC- 03 [See rule 142(2) & 142 Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement l. 3. 4. 5. 6

7. GSTIIN Name Cause of payment Section under which voluntary payment is made Details of show cause notice, if payment is made within 30 days of its issue Financial Year << drop down>> Audit, investigation, voluntary, SCN.others (specify) down>> Reference No. Date of issue I Details of payment made including interest and penalty. if applicable (Amount in Rs.) Tax Period 2 8, Reasons, if any 9. Verification- Act 3 Place of supply Tax/ Interest Penalty. if Total Ledger Debit cntry no. 10 Date of debit (POS) 4 Text box>> Cess 5 utilised applicable (Cash / Credit) 6 8 9 I hereby solemnly affirm and declare that the infönnation 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 - Reference No: To GSVI'IN/ID Name Address Tax Period ARN - 5 2017 FORM GST DRC - 04 •ule 142(2)] Date - 870 (39) Date: Acknowledgement of acceptance of payment made voluntarily The payment made by you vide application referred to above is hcrby acknowledged to the extent of the alnount paid and for the reasons stated therein. Copy to - Reference No: To GSTIN/ID Name Address Tax Period - SCN - ARN Signature Name Designation FORM GST DRC- 05 [See rule 142(3)] Date: Date - Date - Intimation of conclusion of proceedings This has reference to the show cause notice referred to above. As you have paid the amount of tax and other dues mentioned in the notice along with applicable interest and the proceedings initiated vide the penalty in accordance with the provisions of section ---- , said notice are hereby concluded. Signature Name Designation Copy to - 870(40) l. GSTm 2. Name 3. Details of Show Cause Notice 4. Financial Year 5. Reply << Text box >> 6. Documents uploaded << List of documents >> 7. Option for personal hearing 8. Verification- 5 2017 FORM GST DRC - 06 [See rule 142(4)] Reply to the Show Cause Notice Reference No. Date of issue No I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of nay knowledge and belief and nothing has been concealed therefrom. Signature of Authorized Signatory Name Designation / Status Date 5 2017 FORM GST DRC 07 [See rule 142(5)] Smnmary of the order 870 (41) l. Details of order (a) Order no. (b)

Order date (c) Tax period - 2, Issues involved —<< drop down>> classification, valuation, rate of tax, suppression of turnover, excess ITC claimed, excess refund released, place of supply, others (specify) 3.
Description of goods / services - Sr. No



4. Details of demand HSN Place of supply Description Tax/ Cess 6 (Amount in Rs.) Sr. No. Turnover Tax Act 5 Interest rate 2 Penalty 8 3 4 Act 3 Tax cess 4 7 Others 7 5. Amount deposited Sr. No. Tax Period 2 Total Copy to - Interest I Penaliv 5 6 Total 8 Signature Name Designation 870(42) Reference No.. 5 2017 FORM GST DRC - 08 [See rule 142(7)] Date: Rectification of Order Preamble << Standard >> (A licable for orders only) Particulars of original order Tax eriod, if any Section under which order is assed Order no. Provision assessment order no. , if any ARN, if applied for rectification Date of issue Order date Date of ARN Your application for rectification of the orderreferr3d toabove has been found to be I—J satisfactory; It has come to my noticethat the above said order requires rectification; Reason for rectification - << text box >> Details of demand, if any,after rectification (Amount in Rs.) Sr. Place of supply Turnover Tax rate 2 Act 5 Tax/ cess 6 Interest 7 Penalty 8 3 4 The aforesaid order is rectified in exercise of the powers conferred under section 161 as under: (GSTIN/ID) (Address) Copy to - Particulars of defaulter GSTIN •ame - Demand order no. : Re.fe.re,nce no. of recovery: 5 2017 FORM GST DRC - 09 [See rule 143] Date: Date: 870 (43) Order for recovery through specified officer under section 79 ---- ->> on account of tax, cess, interest and penalty is payable Whereas a sum of Rs. << w-- under the provisions of the CGST/ IGST/ CESS>> Act by the aforesaid person who has failed to make payment of such amount. The details of arrears are given in the table below: Act Intcurated tax Central tax State/UT Cess Total rrax/Cess 2 Interest 3 Penaltv 4 << Remarks>> Others 5 (Alnount iVi Rs.) Total 6 You are, hereby, required under the provisions of section 79 of the <<SGST>> Actto recover the amount due from the << person >>as mentioned above. Signature Name Designation Place: 870(44) 5 2017 10 FORM GST DRC rule 144 Notice for Auction of Goods under section 79 (1) (b) of the Act Demand order no.: Period: Date: \Whereas an order has been made by me for sale of the attached or distrained goods and interest thereon and •specified in the Schedule below for recovery of Rs.... . admissible expenditure incurred on the recovery process in accordance with the provisions of section 79. The sale will be by public auction and the goods shall be put up for sale in lthe lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached to (he said properties, so far as they have been ascertained, are those specified in the Schedule against each lot. at.... AM/PM. In the event the entire amount due is paid The auction will be held on . before the date of auction, the sale will be stopped. 'The price of each lot shall be paid at the time of sale or as per the directions of the proper officer/ specified officer and in default of payment, the goods shall be again put up for auction and resold. Serial No. Place: Date: 12 Schedule Description of goods Signature Name Designation 3 FORM GST DRC - 11 [See rule 144(5) & 147(12)] Notice to successful bidder dated Ijjease refer to Public Auction RefZrence no. Quantity On the basis .t you have been found to be a successful bidder in the of auction conducted on instam case. You arc hereby, required to make payment of Rs. from the date of auction. within a period of 15 days The possession of the goods shall be transferred to you afier you have made the full paynment of the bid amount. Signature Namc Designation Place: Date: 5 2017 12 FORM GST DRC [See rule 144(5) & 147(12)] Sale Certificate Demand order no.: Reference no. of recovery: Period: 'l 'his is to certify that the following goods: Date: Date: Quantity 3 Sr. No. 2 Sr. No have been sold to Schedule (Movable Goods) Description of goods 2 Schedule (Immovable Goods) 3 1.4 5 6 7 8 9 870 (45) IO Schedule (Shares) Name of the C0Inpany 2 at..... Quantity 3 Value 4 ...in public auction of the goods held for recovery of rupees in accordance with the provisions of section of the CGST/ IGST/ CESS>> Act and rules made (Purchaser) has been declared to thereunder on ----- and the said..... ... be the purchaser of the said goods at the time of sale. The sale price of the said goods was The sale was confirmed on... received on.... Signature Name Designation Place: Date: 870(46) 5 2017 FORM GST DRC - 13 [See rule Notice to a third person under section 79(1) (c) Particulars of defaulter - GSTFN Name Demand order no.: Reference no. of recovery Period: Date: Date: Whereas a sum of Rs. on account of tax, cess, interest and penalty is payable under SGST / UTGST/CGST/ Act by of Taxable the provisions of the person>> holding <<GSTIN>> who has failed to make payment of such alnount; and/or is due or may become due to the said taxable It is observed that a sum of rupees ----- person from you; or for or on account of It is observed that you hold or are likely to hold a sum of rupees the said person. to the Government torthwith or upon You are hereby directed to pay a sum of rupees the money becoming due or being held in compliance of the provisions contained in clause (c)(i) of sub-section (1) of section 79 of the Act. Please note that any payment made by you in compliance of this notice will be deemed under section 79 of the Act to have been made under the authority of the said taxable person and the certificate from the

government in FORM GST DRC 14 will constitute a good and sufficient discharge of your liability to such person to the extent of the amount specified in the certificate. Also, please note that if you discharge any liability to the said taxable person after receipt of this notice, you will be personally liable to the State /Central Government under section 79 of the Act to the extent of the liability discharged, or to the extent of the liability of the taxable person for tax, cess, interest and penalty, whichever is less. Please note that, in case you fail to make payment in pursuance of this notice, you shall be deemed to be a defaulter in respect

of the amount specified in the notice and consequences of the Act or the rules made thereunder shall follow. Signature Name Designation Place: Date: 5 2017 FORM GST DRC - 14 [See rule Certificate of Payment to a Third Person 870 (47) In response to the notice issued to you in FORM GST DRC-13 bearing reference no, you have discharged your liability by making a payment dated of Rs, GSTIN Name - Demand order no.: Reference no. of recovery: Period: for the defaulter named be10M:.. Date: Date: This certificate will constitute a good and sufficient discharge of your liability to above mentioned defaulter to the extent of the amount specified in the certificate. Signature Name Designation Place: Date: 870(48) 5

2017 FORM GST DRC-15 [See rule 146] APPLICATION BEFORE THE CIVIL COURT

REQUESTING EXECUTION FOR A DECREE The Magistrate /Judge of the Court of . Demand order no.. Sir/Ma'am, Date: Period This is to inform you that as per the decree obtained in your Court on the day of . . . (name of defaulter) in Suit No.. . by .. 20... , a sum of rupees is payable to the said person. However, the said person of 20.. under the provisions of SGST/UTGST/ CGST/' liable to pay a sum of rupees ----- dated IGST/ CESS>> Act vide order number You are requested to execute the decree and credit the net proceeds for settlement of the outstanding recoverable amount as mentioned above. Place: Date: Proper Officer/ Specified Officer GSTIN - Name Address - Demand order no.. Reference no. of recovery: Period: 5 2017 FORM GST DRC — 16 [See rule 147(1) & Date: Date: 870 (49) Notice for attachment and sale of immovable/movable goods/shares under section 79 being the arrears of Whereas you have failed to pay the amount of Rs... . tax/cess/interest/penalty/ fee payable by you under the provisions of the CGST/ IGST/ CESS» Act. The immovable goods mentioned in the Table below are, therefore, attached and be sold for the recovery of the said amount. You are hereby prohibited from transferring or creating a charge on the said goods in any way and any or charge created by you shall be invalid. Sr. No. Building 7 floor Schedule

(Movable) Description of goods 2 Schedule (Immovable) Quantity 3 Name of the Person 4 [Build in 3 Road Street 4 Localit. District Stat Flat No. Place: Date: No. 2 sr. No. Village 5 6 7 PIN Code 8 Latitude (optional) 9 Longitude (optional) IO Schedule (Shares) Name of the Company 2 Quantity' 3 Signature Name Designation 870(50) 5 2017 FORM GST DRC - 17 [See rule 147(4)] Notice for Auction of Immovable/Movable Property under section 79(1) (d) Demand order no.: Reference number of recovery: Period: Date: Whereas an order has been made by me for sale of the attached or distrained goods and interest thereon and specified in the Schedule below for recovery of Rs.... admissible expenditure incurred on the recovery process in accordance with the provisions of section 79. The sale will be by public auction and the goods shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached to the said properties, so far as they have been ascertained. are those specified in the Schedule against each lot. In the absence of any order of postponement, the auction will be held .A.M/P.M. In the event the entire . (date) at. on.... ..

.... amount due is paid before the issuance of notice, the auction will be cancelled. The price of each lot shall be paid at the time of sale or as per the directions of the proper officer/ specified officer and in default of payment, the goods shall be again put up for auction and resold. Schedule (Movable) Description of

goods 2 Schedule (Immovable) Road Localit District Stat Quantity -3 Building No./ Flat Sr. No. Floor No. 2 Name of Premises [Build in 3 Street Village 4 5 6 e 7 PIN Code 8 Latitude (optional) 9 Longitude (optional) 10 5 2017 FORM GST DRC - 18 (See rule 155] 870 (51) Name & Address of District Collector Demand order no. : Reference number of recovery: Period: Date: Date: Certificate action under clause (e)

of sub-section (1) section 79 has been do hereby certify that a sum of Rs.... . under holding GSTIN demanded from and is payable by M/s,..... Act, but has not been paid and cannot be recovered from the said defaulter in the manner provided under the Act. << demand details >> The said GSTIN holder owns property/resides/carries on business in your jurisdiction the particulars of which are given hereunder:

<<Description>> You are requested to take early steps to realise the sum of rupees - defaulter as if it were an arrear of land revenue, Signature Name Designation Place: Date: from the said 870(52) To, Magistrate, 5 2017 FORM GST DRC - 19 [See rule 156] <<Name and Address of the Court>> Demand order no. :

Reference number of recovery: Period: Date: Date: Application to the Magistrate for Recovery as Fine
>>is recoverable from <<Name of taxable personN> holding A sum of Rs. << - <<GSTIN>> on account
of tax, interest and penalty payable under the provisions of the Act. You are requested to kindly recover
such amount in accordance with the provisions of clause (f) of sub-section (l) of section 79 of the Act as if
it were a fine imposed by a Magistrate. Details of Amount Description Tax/Cess Interest Penalty Fees
Others Total Place: Date: Central tax state /UT tax Integrated tax Signature Name Designation CESS 5
2017



FORM C, s-r DRC - 20 [See rule 158(1)] Application for Deferred Payment/ Payment in Instalments 1. Name of the taxable person- 2, GSTIN 3. Period In accordance with the provisions of section 80 of the Act, I request you to allow me extension of time upto for payment of tax/ other dues or to allow me to pay such tax/other dues in -----instalments for reasons stated below 870 (53) Demand ID Description Tax/Cess Interest Penalty Fees Reasons: - Central tax State (UVI) tax Verification Integrated tax CESS Upload Documer 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 Place - Date - 870(54) Reference No To GSTIN N' rne A dress - D mand Order No. 5 2017 FORM GST DRC -21 R ference number of recovery: P riod - A plication Reference No. (ARN) - [See rz:ie < < Date Date: Date: Date - Order for acceptance/rejection of application for deferred payment / payment in instalments TI is has reference to your above referred application, filed under section 80 of the Act. Your ap lication for deferred payment / payment of tax/other dues in instalments has been (date) ex mined and in this connection, you are allowed to pay tax and other dues by or in this connection you are allowed to pay the tax and other dues amounting to rupees ----- -i - monthly instalments. OR 'I'll s has reference to your above. referred application, filed under section 80 of the Act. Your ap lication for deferred pay:nent / payment of tax/other dues in instalments has been ex mined and it has not been found possible to accede to your request for the following re- ons: Re sons for rejection Signature Name Designation Dat . Reference No.: 5 2017 FORM GST DRC - 22 [See rule 159(1)] - Nzune Address 870 (55) Date: (Bank/ Post Office/Financial Institution/Immovable property registering authority) Provisional attachment of property under section83 (name) having principal place of business at -- It is to infonn that IMIs (GST"IN/ID). PAN is bearing registration number as ----- a registered taxable person under the <<SGST/CGST>> Act. Proccedingshave been launched against the aforesaid taxable person under section << --->> of the said Act to determine the tax or any other amount due from the said person. As per information available with the department, it has come Io my notice that the said person has a - <<saving / current / FD/RD / depository >>account in your << bank/post office/financial institution>> having account no. << A/c no. >>; or property located at << property ID & location>>. In order to protect the interests of revenue and in exercise of the. powers conferred under (designation), hereby provisionally (name). section 83 of the Act. I attach the aforesaid account / property. No debit shall be allowed to be made 'from the said account or any other account operated by the aforesaid person on the same PAN without the prior permission of this department. or r he property mentioned above shall not be allowed to be disposed of without the prior permission of this department. Signature Name Designation Copy to — 870(56) Reference No.: To 5 2017 FORM GST DRC - 23 01/5) & 159(6)] [See rule 159(3), Date: Name Address (Banw Post Office/Financial Institution/Immovable propeny registering authority) Order reference -No. Date - Restoration of provisionally attached property / bank account under section83 Please refer to the attachment of saving / current / FD/RD>> account in your<< bank/post >>, attached vide above referred office/financial institution>> having account no. order, to safeguard the interest of revenue in the proceedings launched against the person. Now, there is no such proceedings pending against the defaulting person which warrants the attachment of the said accounts. Therefore, the said account may now be restored to the person concerned. or Please refer to the attachment of property << ID /Locality>> attached vide above referred order to safeguard the interest of revenue in the proceedings launched against the person. NTow, there is no such proceedings pending against the defaulting person vv'hich warrants the attachment of the said property. Therefore, the said property Inay be restored to the. person concerned. Signature Name Designation Copy to - 5 2017 FORMGST DRC-24 [See rule 160/ To The Liquidator/Receiver. Natne of the taxable person: 870 (57) GSTIN: Demand order no.: Date: Period: Intimation to Liquidator for recovery of amount I his has reference to your letter no. & giving intimation of your appointment as liquidator for the <<company name>> holding this connection, it is informed that the said company owes / likely to owe the following amount to the State / Central Government: Current / Anticipated Demand (Amount in Rs.) Act 1 Central tax State. / UT tax Integrated tax Cess Interest 2 Penalty 4 Other Dues 5 Total Arrears 6 In compliance of the provisions of section 88 of the Act, you are hereby directed to make sufficient provision for discharge of the current and anticipated liabilities, before the final win ling up of the coinpany Name Designation Place: Date: 870(58) Reference No << --- >> Date OSTIN Name Address Deinand Order No. : Reference number of recovery Period: 5 2017 FORM GST 1)Rc - 25 [See rule 161/ Date: Date: ReiZrence No. in Appeal or Revision or any other proceeding -

Continuation of Recovery Proceedings Date: This has reference to the initiation of recovery proceedings against you vide above referred recovery reference number for a sum of Rs.... << name of authority / The Appellate / Revisional authority / Court Court >> has enhanced/reduced the dues covered by the above mentioned demand order - and the dues now - dated - . . . vide order no. - , ... dated... .. The recovery of enhanced/reduced amount of Rs. stands at Rs continued from the stage at Which the recovery proceedings stood immediately before disposal of appeal or revision. The revised amount of demand after giving of appeal / revision is given below: Financial year: Act Central tax State / UT tax Integrated tax Cess Designation Place: Date: Interest 2 Penalty 4 Other Dues 5 (Amount in Rs.) Total Arrears 6 Signature Name 870 (59) 2. 3. 4. 5. 6. 8. 9. 5 2017 FORM GST CPD-OI [See rule 162(1)] Application for Compounding of Offence I GSTIN / Temporary ID Name of the applicant Address The violation of provisions of the Act for which prosecution is instituted or contemplated Details of adjudication order/notice ! I Reference Number Date Interest Penalty Fine, if any Brief facts of the case and particulars of the offence (s) charged: Whether this is the first offence under the Act If answer to 7 is in the negative, the details of previous cases Whether any proceedings for the same or any other offence are contemplated under any other law

10. If answer to 9 is in the affirmative, the details thereof DECLARATION I shall pay the compounding amount, as may be fixed by the Commissioner, () I understand that I cannot claim, as a matter of right, that the offence committed by me under the Act shall be compounded. Signature of the applicant Name 870(60) Reference No: To Name - Address - 5 2017 FORM GST CPD-02 [See rule 162(1)] Date: Date Order for rejection / allowance of compounding of offence This has reference to your application referred to above. Your application has been examined in the department and the findings are as recorded below: < < text I am satisfied that you fulfil the requirements to be allowed to compound the offences in respect of the offences stated in column (2) of the table below on payment compounding amount indicated in column (3): (1) Offence (2) Compounding amount (Rs.) (3) Note: In case the offence committed by the taxable person falls in more than one category specified in Column (2), the compounding amount shall be the amount specified in column which is the maximum of the amounts specified against the categories in which the (3), offence sought to be compounded can be categorized. - (date) and on You are hereby directed to pay the aforesaid compounding amount by - payment of the compounding amount, you will be granted immunity from prosecution for the offences listed in column (2) of the aforesaid table. or Your application is hereby rejected. Signature Name Designation YTTfta-2017