



फा. सं. GCCO/LGL/MISC/5/2021-LEGAL

दिनांक: 28-05-2026

Public Notice No. 01/2026-27 dated: 28-05-2026

Subject: Payment of mandatory pre-deposit, made through DRC-03, while filing the appeal before the first appellate authority under Section 107 of the CGST Act, 2017 – Reg.

Reference: Notification No 12/2024-Central Tax dated 10-07-2024 issued by the CBIC and advisory for Form GST DRC-03A dated 05-11-2024 issued by the GSTN and in compliance of Judgement dated 16-04-2026 of the Hon'ble High Court, Allahabad.

1. It has been observed that taxpayers are facing difficulty in payment of mandatory pre-deposit, made through DRC-03, while filing the appeal before the first appellate authority under Section 107 of the CGST Act, 2017.
2. The situation arises as taxpayers have paid mandatory pre-deposit to file appeal before the first appellate authority through DRC-03 instead of using payment facility 'Payment towards demand' available on GST portal and the demand is not closed in the electronic liability register.
3. Therefore, it is advised to the taxpayers to use the DRC-03A form to link the payment of pre-deposit made vide DRC-03 with the demand order. Only DRC-03 forms where the cause of payment is either 'Voluntary' or 'Others' can be used in the Form GST DRC-03A.
4. Taxpayers will be required to enter the ARN of the DRC-03 along with the relevant demand order number on the portal. Upon entering the ARN and selecting the demand order number, the system will auto-populate relevant information of the DRC-03 form as well as from the specified demand order against which the payment is to be adjusted.
5. Once the adjustment is made, corresponding entries will automatically

be posted in the taxpayer's liability ledger to reflect the updated status of demands.

6. This issues to facilitate all the Trade Associations and stakeholders to bring the same to the notice of all their Members / Constituents / Assessee for their information and necessary action.

This issues with the approval of the competent authority.

ADDITIONAL COMMISSIONER

Copy to

1. The Pr. Commissioner / Commissioner, CGST Commissionerate, Agra / Allahabad / Kanpur / Lucknow / Varanasi.
2. The Commissioner, CGST (Appeals) Commissionerate, Allahabad / Lucknow.
3. The Commissioner, CGST (Audit) Commissionerate, Kanpur / Lucknow.
4. The Assistant Commissioner. (Systems) for uploading on website.
5. Trade Associations, CGST Lucknow Zone, Lucknow.
6. Notice Board.