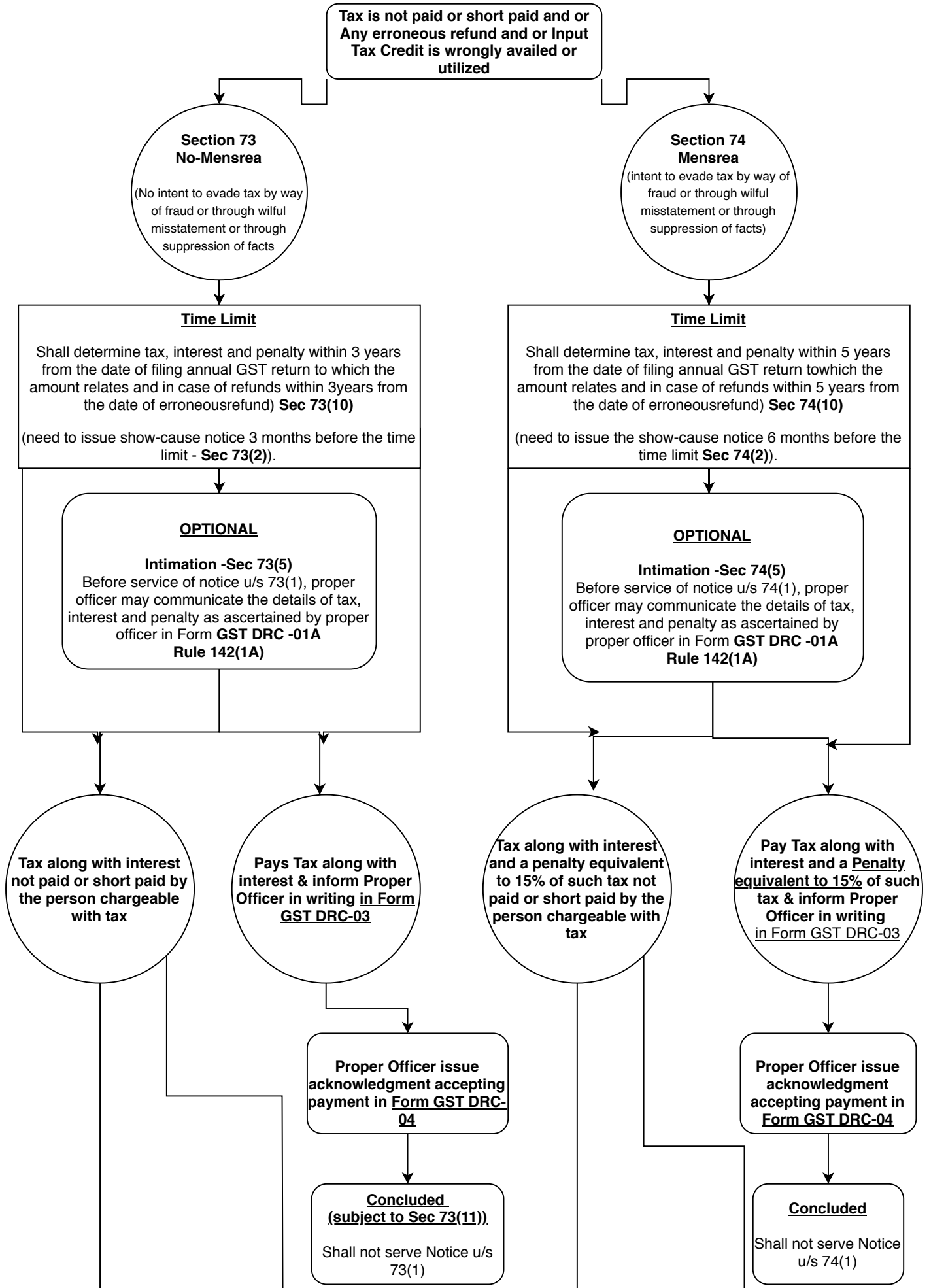


(Section 73 to 84)

Determination of tax under Section 73 and 74 of the KSGST/CGST Act, 2017

Trigger: Section 10, Section 21, Section 35, Section 51, Section 61, Section 64, Section 65, Section 66, Rule 117 (3) read with Rule 121



Issue Show Cause Notice u/s 73(1) in respect of such amount not paid or short paid along with a summary thereof electronically in Form GST DRC-01 (Rule 142(a))

Issue Show Cause Notice u/s 74(1) in respect of such amount not paid or short paid along with a summary thereof electronically in Form GST DRC-01 (Rule 142(a))

Periodical Demand Sec 73 (3) & (4)
If proper officer under GST wants to issue SCN on the same grounds, as specified in earlier issued DRC-01, for additional periods than as specified , he may do so by serving a statement under DRC-02 (Rule 142(b))

Periodical Demand Sec 74 (3) & (4)
If proper officer under GST wants to issue SCN on the same grounds, as specified in earlier issued DRC-01, for additional periods than as specified , he may do so by serving a statement under DRC-02 (Rule 142(b))

Within 30 Days Tax not paid
Consider representation, if any filed in GST DRC -06, and

Determine Tax, Interest and Penalty equivalent to 10% of tax or Rs. 10000/-, whichever is higher and

Issue an Order along with a summary of such order to be uploaded electronically in Form GST DRC - 07

(The Order shall be treated as Notice for Recovery) (Rule 142(6))

Within 30 Days
Pays Tax along with interest & inform Proper Officer in writing in Form GST DRC-03

Concluded (subject to Sec 73(11))

Proper Officer issue an Order in Form GST DRC-05 concluding the proceedings

Within 30 Days
Pay Tax along with interest and a Penalty equivalent to 25% of such tax & inform Proper Officer in writing in Form GST DRC-03

Concluded

Proper Officer issue an Order in Form GST DRC-05 concluding the proceedings

Within 30 Days Tax not paid
Consider representation, if any filed in GST DRC -06, and

Determine Tax, Interest and Penalty equivalent to tax so determined and

Issue an Order along with a summary of such order to be uploaded electronically in Form GST DRC - 07

(The Order shall be treated as Notice for Recovery) (Rule 142(6))

Where the person served with order u/s 74(9) pays Tax along with interest and a Penalty equivalent to 50% of tax determined within 30 days of communication of Order, all proceedings in respect of the said notice shall be deemed to be concluded