

IT procedures for creating the liability and offsetting the liability in respect of tax and penalty collected from registered tax payers during the enforcement activities

Steps	Activity	IT procedures to be followed
Step - 1	Creation of liability by order in Form DRC 07	Go to the statutory function module – click on Determination of tax / Fraud – click on issue orders - Form DRC 07 will be visible. Enter the necessary information, upload an order – Approve it by DSC. Wait for 10 minutes to find the approved DRC 07 in the list of Issued Orders.
Step - 2	Creation of CPIN (Common Portal Identification Number) in PMT 06 for OTC deposit, if tax and penalty is collected in cash. If the tax payer has made the e-payment and submits the challan, this step is not required.	Revert back to home screen after DRC 07 is generated. Go to the payment module – enter GSTIN – PMT 06 will be visible. Enter the tax, penalty, interest at appropriate boxes. Select the option for deposit in cheque. Select the nearest bank for deposit – Generate the challan. Print the generated challan (available in PDF file) of two copies (One for office and one for bank). In the printed challan, mention the name and designation of the officer, who is depositing the tax, interest and penalty, on behalf of the tax payer.
Step – 3	OTC deposit of CPIN in Form PMT 06 in selected Bank for remittance of the tax, penalty and interest collected into the IGST, CGST, SCGT and Cess accounts	DDO to issue the cheque as per the total amount of tax, penalty and interest as reflected in CPIN in Form PMT 06. In the cheque, mention “Yourself (deposit of GST)” at Pay to line – Deposit the CPIN in Form PMT 06 along with the cheque – After successful remittance, the bank will provide the CIN (Challan Identification Number).
Step - 4	Offsetting the liability against the demand made in DRC 07	Go to the Services Module – Click on Tax Payer details – Cash Ledger (which will now reflect the tax, penalty, interest deposited in Bank) – Quick Link (found at middle of the right scrolling bar) – click on payment towards demand – Enter the demand of tax, interest and penalty raised under IGST Act, CGST Act, SGST Act and Cess as the case may be. <u>Click on offset liability found at last part of the page.</u> System will automatically credit and debit the cash ledger as per the demand reflected in the DRC 07. Get print of the DRC 07, Cash ledger before deposit in the bank and Cash ledger after offsetting the liability for office record for future reference.

IT procedures for creating the liability and offsetting the liability in respect of tax and penalty collected from unregistered tax payers during the enforcement activities

Steps	Activity	IT procedures to be followed
Step - 1	Creation of Temporary Id of the person chargeable with the tax, penalty and interest	Go to the Registration Module – Click on Suo-motto Registration – Enter the information as required. Id Proof (PAN, ADHAR, DL, Passport, etc.), Date of Birth and Phone no. are mandatory information – Upload the scanned copies of the ID proof and order of detention at appropriate places – Approve the suo-motto registration by DSC. Temporary ID will be generated (For Example 211800000154TMP)
Step - 2	Creation of CPIN (Common Portal Identification Number) in PMT 06 for OTC deposit	Revert back to home screen after Suo motto registration. Go to the payment module – enter TMPID (Temporary ID) – PMT 06 will be visible. Enter the tax, penalty, interest at appropriate boxes. Select the option for deposit in cheque. Select the nearest bank for deposit – Generate the challan. Print the generated challan (available in PDF file) of two copies (One for office and one for bank). In the printed challan, mention the name and designation of the officer, who is depositing the tax, interest and penalty, on behalf of the tax payer.
Step – 3	OTC deposit of CPIN in Form PMT 06 in selected Bank for remittance of the tax, penalty and interest collected into the IGST, CGST, SCGT and Cess accounts	DDO to issue the cheque as per the total amount of tax, penalty and interest as reflected in CPIN in Form PMT 06. In the cheque, mention “ Yourself (deposit of GST) ” at Pay to line – Deposit the CPIN in Form PMT 06 along with the cheque – After successful remittance, the bank will provide the CIN (Challan Identification Number). Keep the copy of Form PMT 06 reflecting the CIN with bank seal for future reference.