

: TYPES OF NOTICES UNDER GST ACT :

1. **GST REG-03:** Notice issued for further information / clarification in response to application for new registration or amendment of GST registration certificate.

Notice issued under: Rule 9(2)

Response to Notice: To be filed in Form GST REG-04 with enquired documents.

Time Limit for response: Within 7 days from receipt of Notice.

2. **GST REG-17:** Show Cause Notice as to why GST registration be not be cancelled.

Notice issued under: Rule 22(1)

Response to Notice: To be filed in Form GST REG-18 with bonafide reasons.

Time Limit for response: Within 7 days from receipt of Notice.

3. **GST REG-23:** Show Cause Notice as to why registration of GST cancellation be revoked.

Notice issued under: Rule 23(3)

Response to Notice: To be filed in Form GST REG-24 with enquired documents.

Time Limit for response: Within 7 days from receipt of Notice.

4. **GST REG-27:** Notice where application for provisional registration has not been made for migration into GST from VAT regime or incomplete details have been provided.

Notice issued under: Rule 24(3)

Response to Notice: To be filed in Form GST REG-26 before the Authorities for reasonable opportunity of hearing.

Time Limit for response: Not prescribed in the Act.

5. **GST GSTR-3A:** Notice to assessee who are default for not filing GST Returns in GSTR-1 or GSTR-3B or GSTR-4 or GSTR-8.

Notice issued under: Rule 68

Response to Notice: Assessee is required to file appropriate GST Return alongwith late fee and interest.

Time Limit for response: 15 days from the date of receiving the Notice.

6. **GST CMP-05:** Show Cause Notice for eligibility to be a composition dealer.

Notice issued under: Rule 6(4)

Response to Notice: To be filed in Form GST CMP-06 to prove bonafide for Composition Dealer.

Time Limit for response: 15 days from the date of receiving the Notice.

7. **GST PCT-03:** Show Cause Notice for misconduct by GST practitioner.

Notice issued under: Rule 83(4)

Response to Notice: To be filed giving explanation to justify the practitioners conduct.

Time Limit for response: Within the time prescribed in the Notice.

8. **GST RFD-08:** Show Cause Notice on rejection of GST refund made.

Notice issued under: Rule 92(3)

Response to Notice: To be filed in GST RFD-09.

Time Limit for response: 15 days from the date of the receipt of Notice.

9. **GST ASMT-02:** Clarification / Additional documents required for provisional assessment.

Notice issued under: Rule 98(2)

Response to Notice: To be filed in GST ASMT-03 with proper documents.

Time Limit for response: 15 days from the date of the receipt of Notice.

10. **GST ASMT-06:** Clarification / Additional documents required for final assessment.

Notice issued under: Rule 98(5)

Response to Notice: To be filed in GST ASMT-03 with proper documents.

Time Limit for response: 15 days from the date of the receipt of Notice.

11. **GST ASMT-10:** For intimation of discrepancies in the GST Return after scrutiny.

Notice issued under: Rule 99(1)

Response to Notice: To be filed in GST ASMT-11 furnishing cause of discrepancy.

Time Limit for response: 30 days from the date of the receipt of Notice or time as prescribed in the Show Cause Notice.

- 12. GST ASMT-14:** Show Cause Notice under Section 63 for Best Judgment Assessment.

Notice issued under: Rule 100(2)

Response to Notice: Appear before the Authorities with requisite documents.

Time Limit for response: 15 days from the date of the receipt of Notice.

- 13. GST ADT-01:** Notice from the Authorities for conducting Audit under Section 65.

Notice issued under: Rule 101(2)

Response to Notice: Appear before the Authorities with requisite documents and records.

Time Limit for response: Within the time prescribed in the Notice.

- 14. GST RVN-01:** Notice under Section 108 issued by the Revisional Authority in case of Revision.

Notice issued under: Rule 109 B

Response to Notice: Appear before the Authorities with requisite documents and records.

Time Limit for response: Within 7 days from receipt of Notice or time prescribed in the Notice.

- 15. GST DRC-01:** Show Cause Notice for tax demanded in GST DRC-02.

Notice issued under: Rule 100(2) & 142(1)(a)

Response to Notice: To be filed in GST DRC-06 and payment of tax in GST DRC-03.

Time Limit for response: Within 30 days from receipt of Notice.

- 16. GST DRC-10:** Notice for auction of Goods under Section 79(1)(b).

Notice issued under: Rule 144(2)

Response to Notice: Outstanding Demand to be paid as per demand raised through GST DRC-09.

Time Limit for response: Within time prescribed in the Notice.

- 17. GST DRC-11:** Notice to the successful bidder.

Notice issued under: Rule 144(5) & 147(12)

Response to Notice: Bidder to pay the bid amount.

Time Limit for response: Within 15 days from the date of auction.

- 18. GST DRC-13:** Notice under Section 79(1)(c) to the third person directing to deposit the amount specified.

Notice issued under: Rule 145(1)

Response to Notice: Amount to be deposited as per Notice and reply to be filed in Form GST DRC-14.

Time Limit for response: Not Applicable.

- 19. GST DRC-16:** Notice under Section 79 for attachment and sale of movable / immovable goods & shares.

Notice issued under: Rule 147(1) & 151(1)

Response to Notice: Assessee to refrain from transferring / creating charge on assets as mentioned.

Time Limit for response: Not Applicable.