

# GST NOTICE REPLY CHECKLIST

Use this checklist for GST notices such as DRC-01A (pre-SCN), DRC-01 (SCN), ASMT-10 (scrutiny) and refund-related queries.

Step	Action
1	Confirm notice form and period (DRC-01A / DRC-01 / ASMT-10 / RFD-08).
2	Download portal notice and reason statement; capture GSTR-3B and ledger mismatches.
3	Reconcile ITC, GSTR-2A/2B, and GSTR-3B returns for the relevant tax periods.
4	Prepare reconciliation schedules and supporting invoices for claimed ITC.
5	Prepare vendor declarations and E-way bills if applicable.
6	Draft reply citing relevant GST provisions and CBIC circulars supporting your position.
7	Attach annexures and reconciliations; create a clear annexure index.
8	Submit reply through GST portal reply mechanism; retain acknowledgment.
9	Follow up for show-cause proceedings or adjudication timelines.

**Pro Tip:** Keep a scanned copy of all annexures and index them clearly before uploading.