|  |  |  |
| --- | --- | --- |
| Emblem_of_India.svg.png | **OFFICE OF THE ASSISTANT COMMISSIONER,**  **CGST & CENTRAL EXCISE, DIVISION- NAVSARI**  **COMMISSIONERATE: SURAT**  1st Floor, Room No.101, Kailash Tower, Opp. Madresa High School, Golwad, Navsari-396445  E-mail ID [cgstsurat-div7ran1@gov.in](mailto:cgstsurat-div7ran1@gov.in) | C:\Documents and Settings\abcd\Desktop\One-Tax-One-Nation.jpg |

**BY Hand Delivery**

F.No. ARR/GST/190/2025-CGST-RANGE-NVSR-DIV-NVSR-COMMRTE-SURAT Date:11.06.24

**FORM GST DRC-13**

Notice to a third person under Section 79(1) (c)

To

The Branch Manager,

**{{BANK\_NAME}},**

{{BANK\_ADDRESS\_LINE1}}

{{BANK\_ADDRESS\_LINE2}}

**PARTICULAR OF DEFAULTER / ACCOUNT HOLDER**

GSTIN No:- {{GSTIN}}

Trade Name:- {{TRADE\_NAME}}

Legal name:- {{LEGAL\_NAME}}

Address:- {{TAXPAYER\_ADDRESS\_LINE1}}

{{TAXPAYER\_ADDRESS\_LINE2}}

A/C No. **{{ACCOUNT\_NO}} or any other account/s under PAN:{{PAN\_NO}}, with your Branch or any other Branch of your Bank**

**Sub:  Recovery of Government Dues in respect of M/s. {{LEGAL\_NAME}},** {{TAXPAYER\_ADDRESS\_LINE1}}**,** {{TAXPAYER\_ADDRESS\_LINE2}} **arising out of OIO No:{{OIO\_NO}} Dtd : {{OIO\_DATE}} Issued by Superintendent, Range I, Division VII(Navsari), C.G.S.T. & C. EX., Surat Commissionerate : Reg.**

In connection with the subject cited above, it is to submit that a confirmed and undisputed dues of Goods and Services Tax(GST) are pending recovery from M/s. {{LEGAL\_NAME}}, {{TAXPAYER\_ADDRESS\_LINE1}}, {{TAXPAYER\_ADDRESS\_LINE2}}.

They have defaulted in making payment of GST dues along with applicable interest and penalty arising out of above O.I.O., as shown below:-

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Name of Taxpayer | Duty / Tax (1) | Penalty (2) | Interest, till date (4) | Total (5) = (1) + (2) + (3) + (4) |
| M/s. {{LEGAL\_NAME}} | Rs. {{TAX}}/- | Rs. {{PENALTY}}/- | Rs.  {{INTEREST}}/- | Rs. {{TOTAL}}/- |

The said dues are required to be recovered from them under Section 73 of the Finance Act, 1944 read with Section 79(1)(c)(i) (ii) of the C.G.S.T. Act, 2017. You are, therefore, directed to hold the above amount / mark lien, in favour the Government forthwith or upon the money becoming due or being held in compliance of the provisions contained in clause (c) (i) of Sub-Section (1) of Section 79 of the Act.

If you discharge any liability to the said person after receipt of this Notice, you will be personally liable to the Central Government under Section 79 of the Act to the extent of the liability discharged or to the extent of the liability of the said person, whichever is less.

Please note that, in case you fail to make payment in pursuance of this notice, you shall be deemed to be a defaulter in respect of the amount specified in the notice and consequences of the Act or the rules made thereunder shall follow. Action taken in the matter shall be intimated to this office at the earliest please.

Deputy Commissioner,

Division-VII-Navsari,

CGST & Central Excise,

Surat Commissionerate