

## CBIC clarifies that Form GST DRC-03 is not a valid mode for the payment of pre-deposit for filing appeals under the erstwhile excise and service tax law

- The Central Board of Indirect Taxes and Customs (CBIC) noticed that the appeals filed under the erstwhile excise and service tax law by making pre-deposit payment through Form GST DRC-03 had been rejected on the ground that Form DRC-03 is not a prescribed method of payment of pre-deposit under the erstwhile laws.
- In the case of Sodexo India Services Pvt. Ltd., the Bombay High Court directed the CBIC to issue immediate guidelines regarding pre-deposit through Form GST DRC-03 for service tax and excise matters due to a lack of provision in the GST law.
- In this regard, the CBIC has clarified that payment made through Form DRC-03 is not a valid mode of payment for making pre-deposit under the erstwhile central excise and service tax law. Pre-deposit for filing appeals under the erstwhile excise and service tax law should be made through the dedicated CBIC-GST Integrated portal only.
- Form GST DRC-03 is prescribed for paying tax, interest, and penalty under the GST law. Further, Form GST APL-01 is prescribed for filing an appeal with the option of payment of admitted amount and pre-deposit through electronic cash/credit ledger under the GST law. Thus, Form GST DRC-03 is not a prescribed mode for pre-deposit payment even under the GST regime.