



प्रधान आयुक्तालय, केंद्रीय माल एवं सेवाकर का कार्यालय,  
**Office of the Principal Commissioner of Central Goods and Services Tax,**  
केंद्रीय माल एवं सेवाकर आयुक्तालय दिल्ली दक्षिण / **CGST Delhi South Commissionerate**  
द्वितीय एवं तृतीय तल, ई.आई.एल एनेक्सी बिल्डिंग / **2<sup>nd</sup> & 3<sup>rd</sup> Floor, EIL Annexe Building**  
भीकाजी कामा प्लेस, नई दिल्ली - 110066 / **Bhikaji Cama Place, New Delhi – 110066**

फ.स. GEXCOM/TECH/TN/9/2025-TECH-O/o/PR COMM-R-CGST-DELHI(S)

दिनांक:- .04.2026

**TRADE NOTICE NO. 02/2026-27**

Attention of the Trade, Industries & field officers is invited to the Advisory **dated 03.04.2026** issued by the Central Board of Indirect Taxes & Customs (CBIC), Additional Director General of DG Systems regarding **“Advisory on the Payment of pre-deposit while filing of appeal before First Appellate authority”**.

1. Sometimes taxpayers voluntarily pay some amount during the investigation stage using Form GST DRC-03. Later, when the taxpayer wants to file an appeal application against the demand order issued after the investigation, they are required to pay a pre-deposit to file the appeal. However, many taxpayers complain that the GST portal still asks them to pay the pre-deposit even when they have already paid more than the required amount through Form GST DRC-03.
2. When a demand order (for example, Form GST DRC-07) is issued to a taxpayer, a Demand ID is created in Part II of the Electronic Liability Register on the GST portal. If the taxpayer makes a payment using the “Payment towards Demand” functionality on the portal, the amount is automatically adjusted against that Demand ID in the register. However, payments made through Form GST DRC-03 are not linked to the Demand ID and therefore do not appear as adjusted against the demand in the liability register.
3. While filing an appeal by Taxpayer, GST System auto calculates the required amount to be paid (i.e. Admitted amount +Pre-Deposit) and checks whether any amount is already paid by the taxpayer against the demand ID in the said liability register.
  - a) If such amount is equal to or greater than the required amount, then the portal will allow the taxpayer to file appeal without prompting for further payment.

Portal will show the below message, if required amount is already paid the taxpayer.

Dashboard > Services > User Services > Payment Details English

**Required Amount has been already paid. Please proceed with filing the application.**

**GSTIN/Temporary ID/UIN -** 27LALAB1221EJZG      **Legal Name -** AF COMPUTERS      **Trade Name -** GSTN

**Address -** 252, Gold Hill Supreme, Shantipura Cross Roads, Electronic City Phase 2, Thane, Maharashtra, 400123

Please note this data will be saved only when APL-01 is saved.

Indicates Mandatory Fields

**Disputed Amount/ Payment Details**

**Amount under Dispute**

Description	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	
Tax/Cess	0	0	0	0	

- b) If such amount is lesser than the required amount, then Portal mandates the taxpayer for the payment of Balance payable.

### Pre-deposit Payment made through DRC 03:

4. As explained earlier, any payment made through Form GST DRC-03 is not automatically recognized by the GST system against any specific Demand ID. Therefore, such payments are not considered by the system while calculating the pre-deposit amount required for filing an appeal. To ensure that the payment made through Form GST DRC-03 is counted against a particular demand order, the payment must be linked with the respective Demand ID by filing Form GST DRC-03A on the GST portal. Filing Form GST DRC-03A enables the payment made through DRC-03 to be mapped to the corresponding demand order, and the entry for the same becomes available in the Electronic Liability Register.
5. Consequently, at the time of filing an appeal, the system will recognize the payment (made through DRC 03 and adjusted using DRC 03A) and will not require the taxpayer to pay any additional amount again while calculating the mandatory pre-deposit.

Accordingly, taxpayers are advised to file Form GST DRC-03A to link payments made through Form GST DRC-03 with the relevant demand order before filing an appeal, wherever applicable. To

know how to link any demand ID with a particular Form GST DRC 03, through the Form GST DRC 03A, Please refer the [manual](#) in available in GST portal.

This issues with approval of Principal Commissioner CGST Delhi South.

Digitally signed by  
Rohit Kumar  
Date: 16-04-2026  
10:35:14  
Additional Commissioner (Tech)  
CGST, Delhi South

Copy to:-

- 1) PS to Chief Commissioner, Central Tax, Delhi Zone.
- 2) PS to Principal Commissioner, CGST, Delhi North, Delhi West, Delhi South, Delhi East.
- 3) PS to Additional Commissioner, CGST, Delhi South.
- 4) All Divisional ACs/DCs of CGST Delhi South.
- 5) AC (Systems) for getting it uploaded on Commissionerate website
- 6) The Trade Associations
- 7) Notice Board/Guard File.

## The Trade Associations (Mailing List):

1. South Delhi Trade Unionist Association  
Trade association in New Delhi, W-14, Opp. Kalkaji Bus Depot, Ma Anandmayee Marg, Govindpuri, New Delhi, Delhi 110019
2. PHD Chamber of Commerce and Industry, No. 4/2, Siri Institutional Area, August Kranti Marg, New Delhi, Delhi 110016. ( [phdcci@phdcci.in](mailto:phdcci@phdcci.in) )
3. FICCI, 1, Federation House, Tansen Marg, Todermal Road Area, Mandi House, New Delhi, Delhi 110001. ( [arvind.francis@ficci.com](mailto:arvind.francis@ficci.com) ).
4. Confederation of Indian Industry, 23, Mantosh Sondhi Centre, Institutional Area, Lodhi Road, New Delhi, Delhi 110003. ( [info@cii.in](mailto:info@cii.in) ).
5. ASSOCHAM, 5, Sardar Patel Marg, Chanakyapuri, New Delhi, Delhi 110021. ( [assochem@nic.in](mailto:assochem@nic.in) )
6. NASSCOM, Pandit Uma Shankar Dikshit Marg, Diplomatic Enclave, Chanakyapuri, New Delhi, Delhi 110011. ( [delhi@nasscom.in](mailto:delhi@nasscom.in) ).
7. Federation of Indian Export Organization, New Delhi, Niryat Bhawan, Rao Tula Ram Marg, Opp. Army Hospital Research & Referral, New Delhi-110 057( [feo@feo.org](mailto:feo@feo.org)).
8. The Hotel and Restaurant Association of Northern India. 406/75-76, Manisha Building, Nehru Place, New Delhi-110019. ( [hrani.1950@gmail.com](mailto:hrani.1950@gmail.com)).
9. The Internet Service Providers Association of India.612-A, Chiranjeev Tower, 41 Nehru, Place, New-Delhi-110019. ( [info@ispai.in](mailto:info@ispai.in)).
10. The Tower & Infrastructure Providers Association,7 Bhai Vir Singh Marg, Near Gole, Market New Delhi-110001. ( [msrana@taipa.in](mailto:msrana@taipa.in)).
11. Authentication solution Providers Association (ASPA), 21, Ground Floor, Devika Tower, Nehru Place New-Delhi-110019. ( [info@aspaglobal.com](mailto:info@aspaglobal.com)).
12. Indian Direct Selling Association, 504, 5<sup>th</sup> Floor, Manish Building, 75-76, Nehru Place, New-Delhi-110019. ( [abhishek@idsa.co.in](mailto:abhishek@idsa.co.in)).
13. The Sugar Technologist Association of India, 301, Agarwal Plaza, Behind Crown Plaza Hotel, 15, Community Centre, Okhla, New-Delhi. ( [i.ramchandran@staionline.org](mailto:i.ramchandran@staionline.org)).
14. Automotive type Manufacturers Association, PHD House, Asian Games Village, New Delhi-110016. ( [rajiv@atmaindia.org](mailto:rajiv@atmaindia.org)).
15. All India Industrial Glass Manufacturers Association, 215, Square-1, Saket, New Delhi. ( [skroy.aiigma@gmail.com](mailto:skroy.aiigma@gmail.com)).
16. Naraina Association ( [narainaassociation@gmail.com](mailto:narainaassociation@gmail.com)).