



भारत सरकार | GOVERNMENT OF INDIA | वित्त मंत्रालय | MINISTRY OF FINANCE | राजस्व विभाग | DEPARTMENT OF REVENUE

केंद्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

प्रणाली एवं आंकड़ा प्रबंधन के अपर महानिदेशक का कार्यालय, बेंगलूरु

**OFFICE OF THE ADDITIONAL DIRECTOR GENERAL OF
SYSTEMS AND DATA MANAGEMENT, BENGALURU**

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DSR ADVISORY NO.: 08/2022

SUB: DSR Integration: Issuance of Show Cause Notice-Others
under Section 73,74 & 76 of CGST Act, 2017 –Reg.

Bengaluru Zonal unit of Directorate of Systems and Data Management is entrusted with the task of development of Dispute Settlement and Resolution(DSR), Investigation, Audit, Mobility and E-way Bill modules. Adjudication is one of the modules encompassed in the comprehensive Dispute Settlement and Resolution (DSR) module and the functionality of “Issuance of Show Cause Notice under Section 73, 74 & 76 of CGST Act, 2017” is moved into production in June-2022. The functionality to issue SCN, relating to SCN-Refunds and SCN-Anti Evasion (refer to this office Advisory Nos 03/2021, 09/2021 dated 06/04/2021 & 16/08/2021 respectively) were enabled earlier and now ‘SCN – Others’ is enabled in the Adjudication functionality for use by the departmental officers.

2. The salient features of the functionality- **Issuance of Show Cause Notice under Section 73, 74 & 76 of CGST Act, 2017**, are detailed as under:

- The functionality can be used to prepare Show Cause Notices under Section 73,74 & 76 of the CGST Act, 2017 arising due to various reasons.
- The tax officer can use 'DRC SCN Integration' sub-module of 'Dispute Settlement Resolution' for preparation of show cause notice (path: DISPUTE, SETTLEMENT AND RESOLUTION > DRC SCN Integration > Create SCN).
- Once the show cause notice screen is displayed, the Superintendent or Inspector can perform the task of creating show cause notice by selecting GSTIN ID/ Temp ID.
- The system then takes the officer to 'Introduction of the case' of Show Cause Notice screen, where he should select tax period, sections & issues and thereafter he has to select 'SCN-Others' from 'Mode of Detection' field.
- The officers can enter various details essential for preparation of Show Cause Notice viz., Legal Framework, Facts, Evidence, Limitation, Statement of Charges and General Instruction & Approval in different tabs available in the module. The module also enables officers to upload relevant documents.
- Option to approve (issue of show cause notice) is provided to the proper officer (ADC/JC/DC/AC/Supdt). The proper officer can approve the show cause notice depending upon the monetary limits. 'Send Back' and 'Submit' options are also provided for sending back the task or submitting the task to higher authority. The Superintendent is provided with 'Delegate' option to get the Show Cause Notice prepared by the Inspector. The officers can view the show Cause notice created (Preview) before approval. Privileges are provided for the officers to perform the task.

3. *After approval of the show cause notice, FORM GST DRC-01 must be issued and this task has to be performed separately in terms of para 3.2 of*

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DSR Advisory No.01/2019 dated 01.11.2019. While preparing the DRC-01, the officers can select the SCN number from the list of Show Cause Notices generated through the module.

4. It may be noted that since the facility for digital signature is not available for the time being, it is advisable to ensure that notices or any documents, which are legal in nature are signed by the respective authorities and issued in addition to the online issuance of the same.

5. For clear understanding of the process, user manuals for 'SCN- Others' functionality has been prepared and enclosed herewith.

Enclosures: As above

(R.SRIRAM)

ADDITIONAL DIRECTOR GENERAL(SYSTEMS)

Copy to:

- (1) The Pr. Director General, Directorate of Systems and Data Management, New Delhi for information.
- (2) All the Pr. Chief Commissioners/ Chief Commissioners of Central Tax.
- (3) The Pr. Director General, DGGI, New Delhi for information.
- (4) The webmaster for uploading to <https://cbic-gst.gov.in> and <https://antarang.icegate.gov.in>.