
 <p>आजादी का अमृत महोत्सव</p>	<p>भारत सरकार/ GOVERNMENT OF INDIA          प्रधान आयुक्त का कार्यालय/OFFICE OF THE PRINCIPAL COMMISSIONER          केन्द्रीय वस्तु एवं सेवाकर एवम उत्पाद शुल्क/CGST &amp; CENTRAL EXCISE RANCHI          5ए, केन्द्रीय राजस्व भवन, महात्मा गांधी मार्ग, रांची - 834 001          5A, Central Revenue Building, Mahatma Gandhi Road, Ranchi-834001          दूरभाष/Tel: 0651-2330218; फ़ैक्स/Fax: 0651-2332420:          Email: commr-cexranchi1@nic.in / comm.ranchi@icegate.gov.in</p>	 <p>सत्यमेव जयते</p>
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TRADE NOTICE NO. 01/ 2023-24  
 DATED: 26/04/2023



Subject: Pre-deposit payment method for cases pertaining to Central Excise & Service Tax – Issues faced by the taxpayers who have paid the pre-deposit amount through FORM GST DRC-03 in GST Appeals– reg.

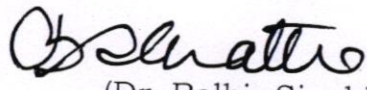
It is hereby informed to all concerned (i.e. members of trade including public at large) and attention is invited to Instruction No. CBIC-240137/14/2022-SERVICE TAX SECTION-CBEC dated 28 October 2022, on the Pre-deposit payment method for cases pertaining to Central Excise & Service Tax wherein it has been clarified that Payment of Pre- Deposit using GST DRC 03 is not a valid mode of payment for making pre-deposits under Section 35F of the Central Excise Act,1944 and Section 83 of the Finance Act, 1994 read with section 35F of the CEA .

2. It has been brought to the notice of the Board that certain appeals filed under Section 107 of the CGST Act, 2017 in manual mode, where pre-deposit amount has been deposited vide FORM GST DRC-03 are being rejected by some of the appellate authorities considering that FORM GST DRC-03 is not a prescribed mode of payment for filing appeals under GST, based on para 2 of above mentioned instructions .

3. In this regard, it may be noted that the above mentioned instructions were meant for the cases of appeals belonging to the Central Excise/Service Tax only and any reference of the GST Act was unintentional and for the

limited purpose of drawing a parallel between provisions of the GST Act and Central Excise Act, 1944/the Finance act, 1994. Hence last line of para 2 of the above said instructions may be considered as infructuous.

4. All Trade Associations/ Chamber of Commerce, Members of RAC (Organized and SSI) falling within the jurisdiction of Central GST & CX Commissionerate, Ranchi are requested to bring the content of this Trade Notice to the knowledge of their constituent members and other concerns for wider dissemination.

  
(Dr. Balbir Singh)  
Principal Commissioner  
CGST & CX, Ranchi.

C.No.GEXCOM/TECH/MISC/598/2023-TECH/2093-22/16 Date: 01/05/23

Copy forwarded for information and necessary action to:-

1. The Chief Commissioner, Central GST & Central Excise, Ranchi Zone, Patna.
2. The Commissioner, Central GST & Central Excise, Patna-I Commissionerate/ Patna-II Commissionerate/ Jamshedpur Commissionerate/ Audit Commissionerate, Ranchi/ Audit Commissionerate, Patna/ Customs Commissionerate, Patna.
3. The Commissioner (Appeal), Central GST & Central Excise, Ranchi for information please.
4. The Commissioner (Appeal), Central GST & Central Excise, Patna for information please.
5. The Commissioner of State Tax, Government of Jharkhand for information please.
6. The Additional Commissioner, Central GST & Central Excise Sub-Commissionerate, Dhanbad.
7. The Deputy/ Assistant Commissioner, Central GST & Central Excise, Bokaro-I Division/ Bokaro-II Division/ Deoghar Division/ Dhanbad North Division/ Dhanbad South Division/ Giridih Division/ Hazaribagh Division/ Ramgarh Division/ Ranchi North Division/ Ranchi South Division for information please.
8. The Deputy /Assistant Commissioner (Systems), Central GST & Central Excise (Hqrs.), Ranchi, with request to arrange the uploading of the notice on the Departmental website.

9. The Administrative Officer, CGST & CX (H), Ranchi with request to arrange the publishing of notice in local news papers.
10. Notice Board.
11. Guard File.