

F.No.20016/41/2023-CBIC To, All the Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /Commissioners of Central Tax All the Principal Directors General/ Directors General of Central Tax Madam/Sir, Subject: Serving of the summary of notice in FORM GST DRC-01 and uploading of summary of order in FORM GST DRC-07 electronically on the portal by the proper officer-regarding. Reference is invited to the provisions of section 52, section 73, section 74, section 122, section 123, section 124, section 125, section 127, section 129 and section 130 of Central Goods and Service Tax Act, 2017 (herein after referred to as the CGST Act), as per which a notice is required to be issued by the proper officer to a person for demand and recovery of any amount of tax not paid or short paid/ amount of input tax credit wrongly availed/ amount of refund erroneously made,.....