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## Advisory: Online Compliance Pertaining to Liability / Difference Appearing in R1 – R3B (DRC-01B)

29/06/2023

Dear Taxpayers,

1. It is informed that GSTN has developed a functionality to enable the taxpayer to explain the difference in GSTR-1 & 3B return online as directed by the GST Council. This feature is now live on the GST portal.
2. The functionality compares the liability declared in GSTR-1/IFF with the liability paid in GSTR-3B/3BQ for each return period. If the declared liability exceeds the paid liability by a predefined limit or the percentage difference exceeds the configurable threshold, taxpayer will receive an intimation in the form of DRC-01B.
3. Upon receiving an intimation, taxpayer must file a reply in Form DRC-01B Part B, providing clarification through reason in automated dropdown and details regarding the discrepancy, if not included in the dropdown.
4. To further help taxpayer with the functionality, a detailed manual containing the navigation details is available on the GST portal. It offers step-by-step instructions and addresses various scenarios related to the functionality. The link is stated below:

[https://tutorial.gst.gov.in/downloads/news/return\\_compliance\\_in\\_form\\_drc\\_01b.pdf](https://tutorial.gst.gov.in/downloads/news/return_compliance_in_form_drc_01b.pdf)  
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Thanking You,  
Team GSTN

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System Requirements ([//www.gst.gov.in/system/](http://www.gst.gov.in/system/))

GST Knowledge Portal ([//www.gst.gov.in/help/helpmodules/](http://www.gst.gov.in/help/helpmodules/))

GST Media (<https://www.youtube.com/c/GoodsandServicesTaxNetwork>)

Site Map ([//services.gst.gov.in/services/sitemap](http://services.gst.gov.in/services/sitemap))

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Help Desk Number:


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Log/Track Your Issue:

Grievance Redressal Portal for GST (<https://selfservice.gstsystem.in/>)

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