

As per Rule 142(1) of the CGST/SGST Rules, summary in Form GST DRC-01, is required to be served to the taxpayer along with the notice issued by the tax official under Section 73, 74, 129, 130 etc. The auto-generation of Form GST DRC-01 (upon issuance of SCN/MOV-07/MOV-10 in Enforcement Module) has been enabled on the GST Portal and the same is now made available to the taxpayer under Additional Notices & Orders sub menu (**Services> User Services > Additional Notices & Orders**).