



None

F No. GST/INV/Instructions/2022-23 GST-Investigation Wing Instruction No. 01/2022-23 [GST - Investigation] Subject: Deposit of tax during the course of search, inspection or investigation - reg. During the course of search, inspection or investigation, sometimes the taxpayers opt for deposit of their partial or full GST liability arising out of the issue pointed out by the department during the course of such search, inspection or investigation by furnishing DRC-03. Instances have been noticed where some of the taxpayers after voluntarily depositing GST liability through DRC-03 have alleged use of force and coercion by the officers for making 'recovery' during the course of search or inspection or investigation. Some of the taxpayers have also approached Hon'ble High Courts in this regard.....