You may file your objection, if any, against this order in **FORM GST DRC-27**, as prescribed under rule 86A.

Signature

[Name of the Proper Officer]

[Designation]

[Jurisdiction]

Place:

Date: ".

65. In the principal rules, after the **FORM GST DRC-26**, the following Form shall be inserted with effect from the 01st day of April, 2027, namely: —

"FORM GST DRC – 27

[See rule 86A(3)]

Reference No…….. Date……

ARN of the order in **FORM GST DRC-26** ……

To,

The Proper Officer,

…….(Jurisdiction)

Application for filing objection against order restricting debit from electronic credit ledger

Whereas, an order in **FORM GST DRC 26** has been issued for restricting debit of sum of rupees …… from my/our electronic credit ledger under sub-rule (1) of rule 86A, vide ARN No…….

2. In accordance with the provisions of Rule 86A of the CGST Rules, 2017, I/We hereby submit my/our objection on the basis of the following facts and circumstances:

<<text box……>>*

<<…Documents, if any, to be uploaded…>>

Verification

I/We hereby solemnly affirm and declare that the information given above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Name –

GSTIN –

Address –

Place –

Date –

Signature of Authorised Signatory ".

66. In the principal rules, after the **FORM GST DRC-27**, the following shall be inserted with effect from the 01st day of April, 2027, namely: —

"FORM GST DRC – 28

[See rule 86A(4)]

Reference No. – Date……

To

GSTIN –

Name –

Address –

ARN of objection filed in **FORM GST DRC-27** –

ARN of in **FORM GST DRC 26 -**

Order in respect of application filed against restriction of debit from electronic credit ledger

This has reference to your application under **FORM GST DRC-27** with reference no…….. dated …… furnishing details/information and documents in support of your application filed against order for restriction of debit from electronic credit ledger under FORM GST DRC-26 with reference no…….. dated ……

2. After considering the objection filed by you and granting you a reasonable opportunity of being heard, it is ordered as under: –

Part A

The application for objection furnished by you under **FORM GST DRC-27** is hereby allowed and debit of the electronic credit ledger is hereby restored with effect from ……

Or;

Part B

The application for objection furnished by you under **FORM GST DRC-2**7 has not been found to be in order for the following reasons:

<<text box……>>*

Therefore, the application filed by you under **FORM GST DRC-27** is hereby rejected and the restriction imposed vide order in **FORM GST DRC-26** with reference no…….. dated …… shall continue: –

Signature

[Name]

[Designation]