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]

Copy to- .".

67. In the principal rules, in **FORM GST INV-01** with effect from 1st day of January, 2027, in the, -

(i) in the heading, for the words, brackets and figure "**Schema (Version 1.1)**", the words, brackets and figure "**Schema (Version 1.2)**";

(ii) in the row with serial number 1.0, in the entry under column with description "Sample Value of the Field", for the figure "1.1", the figure "1.2" shall be substituted;

(iii) in the row with serial number 1.2, -

(A) for the entry under the column with description "Sample Value of the Field", the following entry shall be substituted, namely, -

"B2B / B2C / SEZWP / SEZWOP / EXPWP / EXPWOP / DEXP / SEZWPA / SEZWPNA / RCMDOM / RCMIMP;

(B) for the entry under the column with description "Explanatory Notes", the following entry shall be substituted, namely, -

"This will be the code to identify type of supply.

B2B: *Business to Business*

B2C: *Business to Consumer*

SEZWP: *To SEZ with Payment*

SEZWOP: *To SEZ without Payment*

EXPWP: *Export with Payment*

EXPWOP: *Export without Payment*

DEXP: *Deemed Export*

SEZWPA: *To SEZ with Payment for Authorised Operations*

SEZWPNA: *To SEZ with Payment for Non-Authorised Operations*

RCMDOM: *Domestic supply from unregistered person under RCM*

RCMIMP: *Import of services".*

[F. No.CBIC-20001/1/2026-GST]

(Kriti Pandey)

Under Secretary

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published, vide number G.S.R. 610(E), dated the 19th June, 2017 and were last amended, vide notification No. 18/2025–Central Tax, dated the 31st October, 2025, vide number G.S.R. 805(E), dated the 31st October, 2025.