



The Institute of Cost Accountants of India
(Statutory body under an Act of Parliament)
Tax Research Department

S.62 - Assessment of non-filers of Return

- ✚ Assessment Order u/s 62 & Issue of Form GST ASMT-13:
- ✚ It is the responsibility of Tax payer to file monthly returns irrespective of his Turnover including the Nil Return
- ✚ If the tax payer fails to furnish the monthly returns department will issue notice u/s 46 of CGST Act, 2017 intimating the tax payer to file the pending returns
- ✚ The notice would be issued under **Form GSTR-3A** to informing the tax payer to file return (say GSTR-3B return) accordingly (Refer Form GSTR-3A)

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View Notices and Orders

Notice/Demand Order Id	Issued By	Type	Notice / Order Description	Date of Issuance	Due Date	Amount of Demand	Download
ZA360221080145Y	System Generated	Notice	Notice to return defaulter u/s 46 for not filing return	08/02/2021	23/02/2021	NA	Download

- ✚ When a registered person **fails to furnish** the required returns, even after service of notice **u/s 46** an assessment would be conducted by the GST Officer.
- ✚ In such cases, the GST officer would proceed to assess the tax liability of the taxpayer to the **best of his judgement**.

Relevant Forms:

Form GST ASMT-13: Assessment order under Section 62

Relevant Rule: Rule 100 of CGST Rules, 2017

S.46: Notice to return defaulters :

Where a registered person **fails** to furnish the return

- U/s 39 : Monthly Returns
- U/s 44 : Annual Return
- U/s 45 : Final Return

In case monthly returns are not filed for a continuous period of **6 months**



S.62 Assessment of “Non-Filerers” of Returns:

- ❖ Based on the past returns
- ❖ Information available with the Department
- ❖ Based on the BJA



Issue of Form GST ASMT - 13 (Theory)

[FORM GST ASMT - 13

[See rule 100(1)]

Reference No.:

Date:

To

_____ (GSTIN/ID)

_____ Name

_____ (Address)

Tax Period : F.Y. :

Return Type :

Notice Reference No.:

Date :

Act/ Rules Provisions:

(Assessment order under Section 62)

Preamble - << standard >>

The notice referred to above was issued to you under section 46 of the Act for failure to furnish the return for the said tax period. From the records available with the department, it has been noticed that you have not furnished the said return till date.

Therefore, on the basis of information available with the department, the amount assessed and payable by you is as under:

Introduction :

Submissions, if any :

Discussions and Findings :

Conclusion :

Amount assessed and payable (Details at Annexure):

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Tax period		Ac t	POS (Place of supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

Please note that interest has been calculated up to the date of passing the order. While making

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payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are also informed that if you furnish the return within a period of 30 days from the date of service of this order, the order shall be deemed to have been withdrawn; otherwise, proceedings shall be initiated against you, after the aforesaid period, to recover the outstanding dues.

Signature
Name
Designation
Jurisdiction
Address

Note –

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if demand is created under IGST Act.]¹⁴¹

Issue of Form GST ASMT - 13 (Practical Approach)

GST ASMT -13 [See rule 100 (1)]	
Reference No.:GST/ASMT-13/2020-21	Date: 01.02.2021
To Name: [REDACTED] GSTIN: [REDACTED]	
Tax Period: Apr'20 to Nov'20	F.Y: 2020-21 Return Type: GST

ASSESSMENT ORDER UNDER SECTION 62

The notice referred to above was issued to you under section 62 of the Act for failure to furnish the return for the said tax period. From the records available with the department, it has been noticed that you have not furnished the said return till date.

Therefore, on the basis of information available with the department, the estimated amount payable by you is as under:

SNo	Tax period	Act	Tax	Amount in Rs.			
				Interest	Penalty	Others	Total
1	Apr'20 to Nov'20	IGST	0	0	0	0	0
2	Apr'20 to Nov'20	CGST	0	0	0	0	0
3	Apr'20 to Nov'20	SGST	1123024	0	1123024	0	2246048
Total			1123024	0	1123024	0	2246048

You are also informed that if you furnish the return within a period of (7) days from the date of service of this order, the order shall be deemed to have been withdrawn with proper explanation; otherwise, proceedings shall be initiated against you after the aforesaid period to recover the outstanding dues.

Assistant Commissioner (ST)

(&)

DRC-07: Summary of Tax Payable issued / electronically uploaded by the tax officer in the portal

Issue of Order: The proper officer may proceed to determine the tax liability of such person to the best of his judgment considering all the relevant material he has gathered and pass the assessment order in form ASMT-13 within 5 years from the due date of furnishing annual return for the financial year for which tax not paid relates.

By
CMA Kedarnath
9985162155
Hyderabad



The Institute of Cost Accountants of India
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Tax Research Department

Taking actions during assessment proceedings u/s 63 against un-registered persons

S.63 Assessment of un-registered persons:

Relevant Forms:

Form GST ASMT-14: Show Cause Notice for assessment under section 63

Form GST ASMT-15: Assessment order under section 63

Relevant Rule: Rule 100 of CGST Rules, 2017

- Where a taxable person fails to obtain registration even though liable to do so
(Or)
- Whose registration has been cancelled under S.29(2) but who was liable to pay tax
- ✓ The proper officer may proceed to assess the tax liability of such taxable person to the Best of his judgement for the relevant Tax period
(And)
- ✓ Issue an assessment order within a period of 5 years from the date specified u/s 44 i.e., Annual Return on or before the 31st Dec following such end of FY.

Form GST ASMT-14: SCN for Assessment Order u/s 63

FORM GST ASMT - 14

[See rule 100(2)]

Reference No:

Date:

To _____

Name

Address

Tax Period --

F.Y. -----

Show Cause Notice for assessment under section 63

It has come to my notice that you/your company/firm, though liable to be registered under section ----- of the Act, have/has failed to obtain registration and failed to discharge the tax and other liabilities under the said Act as per the details given below:

Brief Facts –

Grounds –

Conclusion -

OR

It has come to my notice that your registration has been cancelled under sub-section (2) of section 29 with effect from ----- and that you are liable to pay tax for the above mentioned period.

Therefore, you are hereby directed to show cause as to why a tax liability along with interest not be created against you for conducting business without registration despite being liable for registration and why penalty should not be imposed for violation of the provisions of the Act or the rules made thereunder.

In this connection, you are directed to appear before the undersigned on ----- (date) at ----- (time)

Signature

Name

Designation

Form GST ASMT-15: Assessment Order u/s 63

[FORM GST ASMT - 15]

[See rule 100(2)]

Reference No.:

Date:

To

_____ (GSTIN/ID)

_____ Name

_____ (Address)

Tax Period :

F.Y. :

SCN reference no. :

Date :

Act/ Rules Provisions:

Assessment order under section 63

Preamble - << standard >>

The notice referred to above was issued to you to explain the reasons for continuing to conduct business as an un-registered person, despite being liable to be registered under the Act.

OR

The notice referred to above was issued to you to explain the reasons as to why you should not pay tax for the period as your registration has been cancelled under sub-section (2) of section 29 with effect from-----

Whereas, no reply was filed by you or your reply was duly considered during proceedings held on ----- date(s).

On the basis of information available with the department / record produced during proceedings, the amount assessed and payable by you is as under:

Introduction :

Submissions, if any :

Conclusion (to drop proceedings or to create demand) :

Amount assessed and payable :

(Amount in Rs.)

No.	Sr.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
				From	To							
1	2	3	4	5	6	7		8	9	10	11	12
Total												

Please note that interest has been calculated upto the date of passing the order. While making

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payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are hereby directed to make the payment by << date >> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature
Name
Designation
Jurisdiction
Address

Note –

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if demand is created under IGST Act.]¹⁴²

(&)

DRC-07: Summary of Tax liability payable thereof shall be uploaded electronically in FORM GST DRC-07

Issue of Order: The proper officer may proceed to determine the tax liability of such person to the best of his judgment considering all the relevant material he has gathered and pass the assessment order in form **ASMT-15 within 5 years** from the due date of furnishing annual return for the financial year for which tax not paid relates.



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ADVANCED CERTIFICATE COURSE ON GST - 10th BATCH

Date: 15th Feb 2025

S.64 Summary Assessment in certain Special Cases

Relevant Forms:

Form GST ASMT-16: Assessment order under section 64 i.e., Summary Assessment

Form GST ASMT-17: Application by Applicant for withdrawal of assessment order issued u/s 64

Form GST ASMT-18: Acceptance or Rejection of application filed under section 64 (2)

Relevant Rule: Rule 100 of CGST Rules, 2017

- ❖ Proper Officer under GST can on **any evidence** showing a **tax liability** of a person **coming to his notice**
- ❖ Then he can proceed to assess the tax liability of such person to **protect the interest of revenue** and issue an assessment order,
- ❖ If he has sufficient grounds to believe that **any delay** in doing so may adversely affect the **interest of revenue**.

- ❖ In order to issue order u/s 64, the proper officer is required to obtain prior approval from “**Additional Commissioner or Joint Commissioner**”
- ❖ Such an assessment is called **Summary Assessment**.
- ❖ The summary assessment order shall be issued in form **GST ASMT-16**.
- ❖ The taxable person may file an application in form **ASMT-17**, within **30 days** from receipt of order (or) commissioner may on his own motion withdraw such order if he considers that such order is erroneous and “follow the procedure laid down in section 73 to 74”.

Form GST ASMT-16: Assessment Order u/s 64

[FORM GST ASMT - 16 [See rule 100(3)]]											
Reference No. :						Date:					
To											
_____ (GSTIN/ID)											
_____ Name											
_____ (Address)											
Tax Period :						F.Y. :					
Act/ Rules Provisions:											
Assessment order under section 64											
Preamble - << standard >>											
It has come to my notice that un-accounted for goods are lying in stock at godown----- (address) or in a vehicle stationed at ----- (address & vehicle detail) and you were not able to, account for these goods or produce any document showing the detail of the goods. Therefore, I proceed to assess the tax due on such goods as under:											
Introduction :											
Discussion & finding :											
Conclusion :											
Amount assessed and payable (details at Annexure) :											
(Amount in Rs.)											
Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
1	2	3	4	5	6	7	8	9	10	11	12
Total											
Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.											
You are hereby directed to make the payment by << date >> failing which proceedings shall be initiated against you to recover the outstanding dues.											
Signature Name Designation Jurisdiction											

Form GST ASMT-17: Application for withdrawal of assessment order issued under section 64

FORM GST ASMT – 17

[See rule 100(4)]

Application for withdrawal of assessment order issued under section 64

1. GSTIN /ID		
2. Name		
3. Details of the order	Reference No.	Date of issue of order
4. Tax Period, if any		
5. Grounds for withdrawal		
6. Verification-		
I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.		
Signature of Authorised Signatory		
Name _____		
Designation / Status -----		
Date - _____		

Form GST ASMT-18: Acceptance or Rejection of application filed under S.64 (2)

FORM GST ASMT - 18 <i>[See rule 100(5)]</i>	
Reference No.:	Date:
GSTIN/ID Name Address	
ARN -	Date -
Acceptance or Rejection of application filed under section 64 (2)	
The reply furnished by you vide application referred to above has been considered and found to be in order and the assessment order no. ----- dated ----- stands withdrawn.	
OR	
The reply furnished by you vide application referred above has not been found to be in order for the following reasons:	
<<Text box>>	
Therefore, the application filed by you for withdrawal of the order is hereby rejected.	
Signature Name Designation	

By

CMA Kedarnath

Kedarnath.potnuru@gmail.com

9985162155

Hyderabad



The Institute of Cost Accountants of India
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Section 161 - Filing Application for Rectification of Order

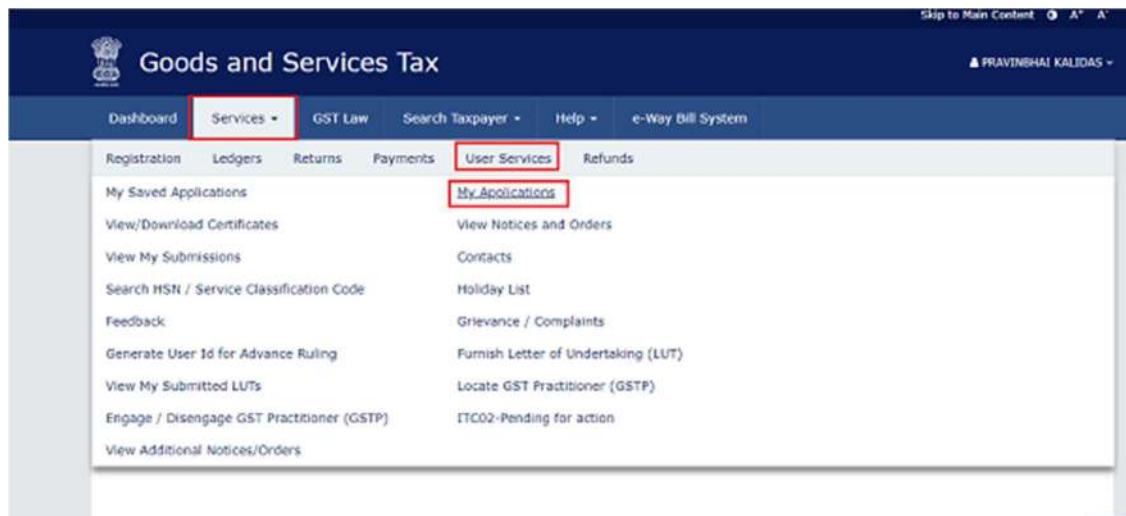
Theory:

- ✚ Rectification of errors, which is apparent on the face of record in such decision, order, notice or certificate, can be done by the authority, who has passed such decision/order/notice, etc.
- ✚ either on his/her **own motion** or whether such error is brought to its notice by tax official or by the affected person.
- ✚ Taxpayer must file the rectification application within a period of **6 months**, from the date of issue of such order.

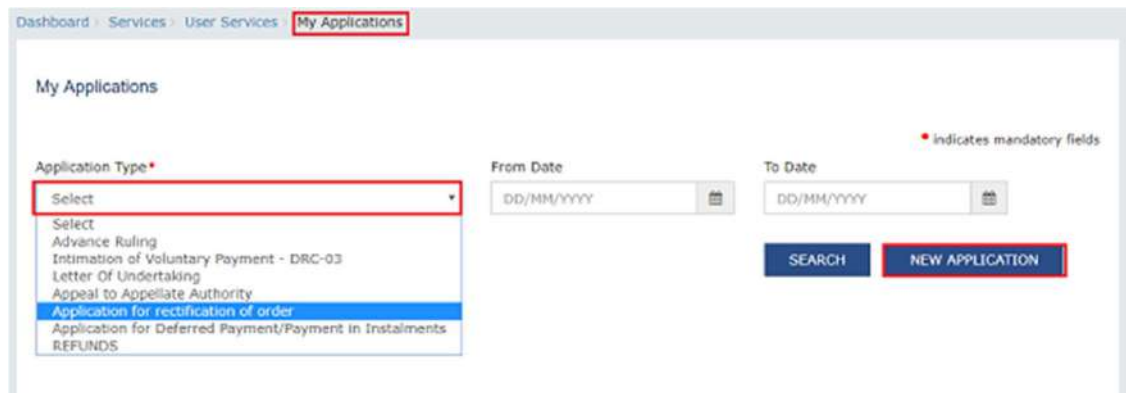
How to File an Application for Rectification of Order?

To file an Application for Rectification of Order, perform following steps:


1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click **Dashboard > Services > User Services > My Applications**



4. My Applications page is displayed. Select “Application for rectification of Order” in the Application Type field. Then, click the NEW APPLICATION button.



5. **New Application** page is displayed. Enter details in the displayed fields as mentioned in the following steps.

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ANGAD JAGBIRSINGH A -

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[Dashboard](#) | [Services](#) | [User Services](#) | [My Applications](#) | [Rectification of Order](#)

GSTIN/UIN/Temp Id -
18AJ1PA1572EAZ8

Legal Name - ANGAD
JASBIRSINGH ARORA

Trade Name - Angad Provision

Status - DRAFT

Original Order Number*

Select Order to rectify

Original Order Issue Date*

DD/MM/YYYY

Indicates Mandatory Fields

Tax Period

From		To	
Select	Select	Select	Select

Grounds for rectification*

Reason

1000 characters remaining

Attachments

Choose File | No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

Verification*

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

Name of Authorized Signatory*

Select

Place*

Enter Place

Designation / Status

Date

PREVIEW

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5a. In **Original Order Number** field, select the order number of the order that you wish to rectify. Based on your selection, **Original Order Issue Date** and **Tax Period** fields get auto-populated.

Original Order Number *	Original Order Issue Date *
ZA1805180100015	29/5/2018

Tax Period			
From		To	
APR	2018	APR	2018

5b. In **Grounds for rectification** field, enter reason for filing this application.

5c. Click **Choose File** to upload the document(s) related to this application, if any. This is not a mandatory field.

5d. Enter **Verification** details. Select the declaration check-box and select the name of the authorized signatory.

Verification *

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

Name of Authorized Signatory *	Place *
ANGAD ARORA	Delhi
Designation / Status	Date
Manager	17/08/2018

PREVIEW **FILE**

5e. Click **PREVIEW** to download and review your application. Once you are satisfied, click **FILE**.

6. **Submit Application** page is displayed. Click **ISSUE WITH DSC** or **ISSUE WITH EVC**.

Dashboard **Submit Application** English

GSTIN	Legal Name	Trade Name
18AJIPA1572EAB	ANGAD JASBIRSINGH ARORA	Angad Provision

Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

- DSC is compulsory for Companies & LLP
- Facing problem using DSC? Click here for help

SUBMIT WITH DSC **SUBMIT WITH EVC**

7. **Acknowledgement** page is displayed with the generated ARN. You will also receive an SMS and email intimating you of the generated ARN and successful filing of the application. To download the filed application, click the **Click here** hyperlink or click **CREATE NEW APPLICATION** to go back to **My Applications** page.

Dashboard My Applications **Acknowledgement**

GSTIN/UIN/Temp Id -	Legal Name -	Trade Name -	Status -
18AJIPA1572EAB	ANGAD JASBIRSINGH ARORA	Angad Provision	Pending for action by tax officer

"Your ARN has been generated with ARN AD180818000062C dated 17/08/2018". To download the Application **Click here**

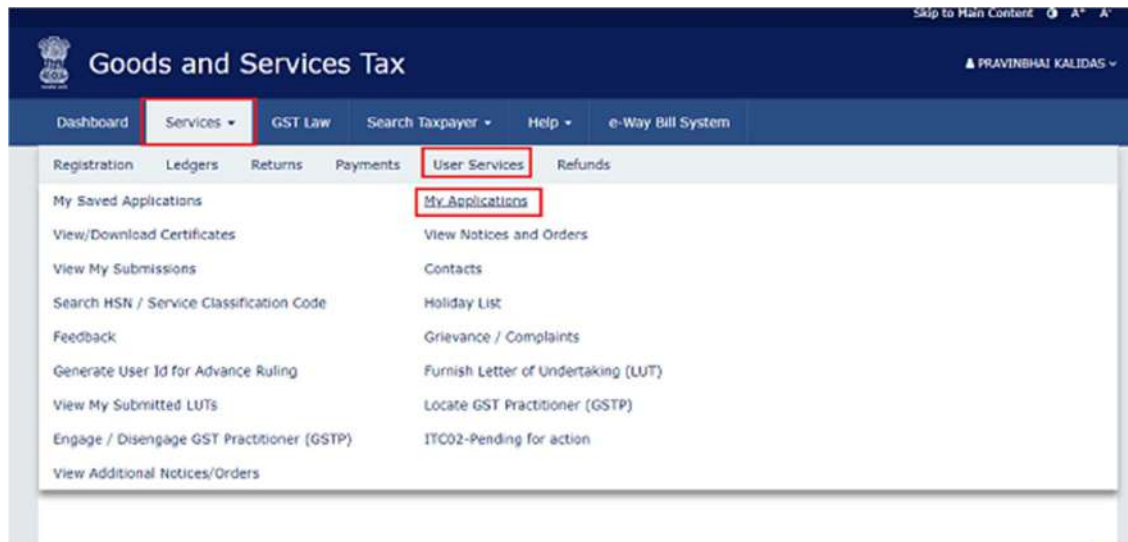
<< CREATE NEW APPLICATION

Note: Once the application is filed, Status of the application gets updated to **"Pending for action by tax officer"**.

Search for your Applications for Rectification of Order and open its Case Details Screen

To search for your Applications for Rectification of Order and open its Case Details Screen, perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click **Dashboard > Services > User Services > My Applications**



4. **My Applications** page is displayed. Select “Application for rectification of order” in the **Application Type** field, select submission period in the **From Date** field and **To Date** fields and then click **SEARCH**.

The screenshot shows the 'My Applications' page with the following elements:

- Breadcrumbs:** Dashboard > Services > User Services > My Applications
- Application Type:** A dropdown menu with 'Select' highlighted. The dropdown list includes: Select, Advance Ruling, Intimation of Voluntary Payment - DRC-03, Letter Of Undertaking, Appeal to Appellate Authority, **Application for rectification of order** (highlighted), and Application for Deferred Payment/Payment in Instalments REFUNDS.
- From Date:** A date field with the placeholder 'DD/MM/YYYY' and a calendar icon.
- To Date:** A date field with the placeholder 'DD/MM/YYYY' and a calendar icon.
- Buttons:** 'SEARCH' and 'NEW APPLICATION'.
- Note:** A red asterisk indicates mandatory fields.

5. Based on your Search criteria, applications are displayed. Click the **ARN** hyperlink you want to open.

The screenshot shows the 'My Applications' page with the search results displayed in a table. The search criteria are filled in: 'Application for rectification of order' for Application Type, and '17/08/2018' for both From Date and To Date. The 'SEARCH' button is highlighted.

ARN/RFN :	Form No. :	Form Description :	Date of Filing :	Status :
AD180818000062C		RECTIFICATION OF ORDERS	17/08/2018	Pending for action by tax officer

At the bottom right, there are pagination controls with buttons for 10, 25, 50, and 100 records per page.

Note: In GST all the functions are in Online and Tax Payer can carefully file the desired things and get it done through the jurisdiction proper officer accordingly.

By
CMA Kedarnath
Cost Accountant
9985162155
Hyderabad...



The Institute of Cost Accountants of India
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Tax Research Department

Filing Application for Restoration of Provisional Attachment

- ✚ Where the proceedings are **pending** under section 62 or 63 or 64 or 67 or 73/74 i.e., proceedings are yet to be concluded) and
- ✚ Commissioner/ Competent authority is of opinion that for the purpose of **protecting the interest of Government revenue**,
- ✚ It is necessary to provisionally attach the **property or bank account** belonging to such taxable person, then Commissioner/ Competent authority may pass an order of provisional attachment.
- ✚ Any person whose property is attached may, **within 7 days of attachment order, file an application for restoration** of provisional attachment to the effect that the property attached was or is not liable to attachment.
- ✚ Procedure to File Application for Restoration of Provisional Attachment

Navigate to **Services > User Services > My Applications > Application for Restoration of Provisional Attachment > NEW APPLICATION** option.

To file an Application for Restoration of Provisional Attachment, perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click Services > User Services > My Applications option.



4. The My Applications page is displayed.

A screenshot of the 'My Applications' page. The breadcrumb trail at the top reads 'Dashboard > Services > User Services > My Applications'. The page title is 'My Applications'. Below the title, there is a form with three main fields: 'Application Type' (a dropdown menu with 'Select' as the current value), 'From Date' (a date input field with a calendar icon), and 'To Date' (a date input field with a calendar icon). A red asterisk and the text 'indicates mandatory fields' are positioned to the right of the 'To Date' field. At the bottom of the form, there are two buttons: 'SEARCH' and 'NEW APPLICATION'.

5. Select "Application for Restoration of Provisional Attachment" in the Application Type field.

6. Click the NEW APPLICATION button.

Dashboard > Services > User Services > My Applications

My Applications

Application Type* * indicates mandatory fields

Select

Select

Advance Ruling

Intimation of Voluntary Payment - DRC-03

Letter Of Undertaking

Appeal to Appellate Authority

Application for rectification of order

Application for Restoration of Provisional Attachment

REFUNDS

Application for Deferred Payment/Payment in Instalments

From Date

DD/MM/YYYY


To Date

DD/MM/YYYY

SEARCH

NEW APPLICATION

7. The Restoration of Provisional Attachments page is displayed.

**Goods and Services Tax**

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Dashboard | Services | GST Law | Search Taxpayer | Help | e-Way Bill System

Dashboard | Services | User Services | My Applications | Restoration of Provisional Attachments

GSTIN/UN/Temp Id - 07AJPA1572EO1X

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - AutomationsTest

Status - DRAFT

Provisional Attachment Order Number*

Select Order to restore property

Date Of Order*

DD/MM/YYYY

Indicates Mandatory Fields

Type of Attachment*

Select

Type of Account *	Name of Bank/ Financial Institution/ Post Office/ Depository Participants *	Account Number *	Location *
<div></div>	<div></div>	<div></div>	<div></div>

Grounds for Restoration*

Reason

1000 characters remaining

Attachments

Choose File

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

Verification*

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

Name of Authorized Signatory*

Select

Place*

Enter Place

Designation / Status

Date

PREVIEW

FILE

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8. Select the Provisional Attachment Order Number from the drop-down list. Based on your selection, Date of Order, Type of Attachment and attachment details fields get auto-populated.

**Goods and Services Tax**

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[Dashboard](#) [Services](#) [User Services](#) [My Applications](#) [Restoration of Provisional Attachments](#)

GSTIN/UIN/Temp Id - 07AJPA1572E01X

Legal Name - ANGAD JASBIRSINGH ANORA

Trade Name - AutomationsTest

Status - DRAFT

Provisional Attachment Order Number*

ZA070918000096F

Date Of Order*

21/09/2018

Type of Attachment*

Bank

Type of Account *	Name of Bank/ Financial Institution/ Post Office/ Depository Participants *	Account Number *	Location *
Saving	SBI	8977878789	Bangalore

Grounds for Restoration*

Reason

1000 characters remaining

Attachments

Choose File

No file chosen

☒ File with PDF or JPEG format is only allowed

☒ Maximum 4 files and 5 MB for each file allowed

Verification*

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

Name of Authorized Signatory*

Select

Place*

Enter Place

Designation / Status

Date

PREVIEW

FILE

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Top

9. In Grounds for Restoration field, enter reason for filing this application for restoration of provisional attachment.

10. Click **Choose File** to upload the document(s) related to this application, if any. This is not a mandatory field.

Note: You can upload file with PDF or JPEG format with maximum 4 files of 5 MB for each file.

11. Select the Verification check-box.

12. Select the Name of the Authorized Signatory from the drop-down list.

13. Enter the name of the Place where you are filing this application.

14. Click PREVIEW to download and review your application.



GSTIN/UDN/Temp Id - 07AJPA1572E01X Legal Name - ANGAD JASBIR SINGH ARORA Trade Name - AutomationsTest Status - DRAFT

* Indicates Mandatory Fields

Provisional Attachment Order Number*

Z4070918000098F

Date Of Order*

21/09/2018

Type of Attachment*

Bank

Type of Account *	Name of Bank/ Financial Institution/ Post Office/ Depository Participants *	Account Number *	Location *
Saving	SBI	8977878789	Bangalore

Grounds for Restoration*

Reason

1000 characters remaining

Attachments

Choose File

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

Verification*

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

Name of Authorized Signatory*

ANGAD ARORA

Place*

Enter Place

Designation / Status

Director

Date

21/09/2018

PREVIEW

FILE

15. The application is downloaded in PDF format.

Application for restoration of provisional attachment

1. GSTIN / Temp ID		07AJIPA1572EO1X	
2. Name		ANGAD JASBIRSINGH ARORA	
3. Details of provisional attachment order		Reference No.: ZA070918000098F	Date of issue of order: 21/09/2018
4. Details of the property to be restored			
Sr. No.	Type of property (Bank/Property)	Bank a/c no. / Property ID-Location of property	Name of Bank / Financial institution/ Post office/ Immovable property registering authority
1.	Bank	8977878789	SBI
5. Grounds for restoration		Documents attached for restoration	

6. Verification:

I, **ANGAD JASBIRSINGH ARORA** hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Name: ANGAD ARORA
Place: Delhi
Designation / Status: Director
Date: 21/09/2018

16. Once you are satisfied, click the FILE button.

Verification*

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

Name of Authorized Signatory*
ANGAD ARORA

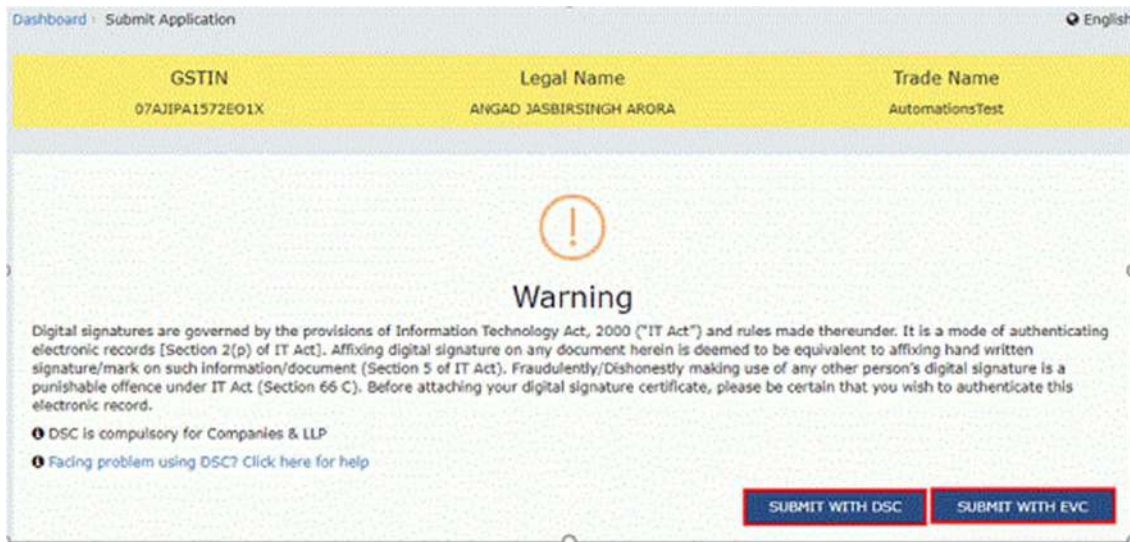
Place*
Delhi

Designation / Status
Director

Date
21/09/2018

[PREVIEW](#) [FILE](#)

17. The Submit Application page is displayed. Click **SUBMIT WITH DSC** or **SUBMIT WITH EVC**.

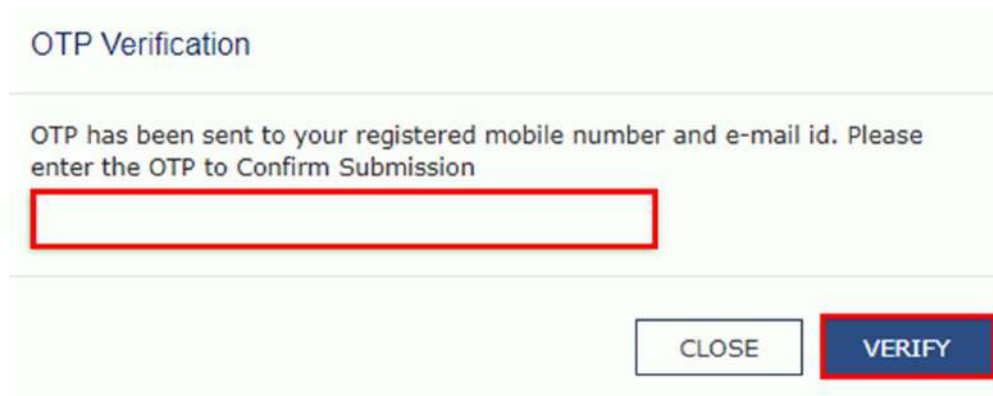


SUBMIT WITH DSC:

- Click the **PROCEED** button.
- Select the certificate and click the **SIGN** button.

SUBMIT WITH EVC:

- Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the **GST Portal** and click the **VERIFY** button.



18. The **Acknowledgement** page is displayed with the generated ARN. You will also receive an SMS and email on your registered mobile number & email id respectively, intimating you of the generated ARN and successful filing of the application.

To download the filed application, click the **Click here** hyperlink or click **CREATE NEW APPLICATION** to go back to **My Applications** page.

Dashboard > My Applications > Acknowledgement

GSTIN/UIN/Temp Id - 07AJIPA1572E01X	Legal Name - ANGAD JASBIRSINGH ARORA	Trade Name - AutomationsTest	Status - Pending for action by tax officer
--	---	------------------------------	---

"Your ARN has been generated with ARN AD0709180000376 dated 21/09/2018". To download the Application [Click here](#)

<< CREATE NEW APPLICATION

Note: Once the application is filed, Status of the application gets updated to “Pending for action by tax officer”.



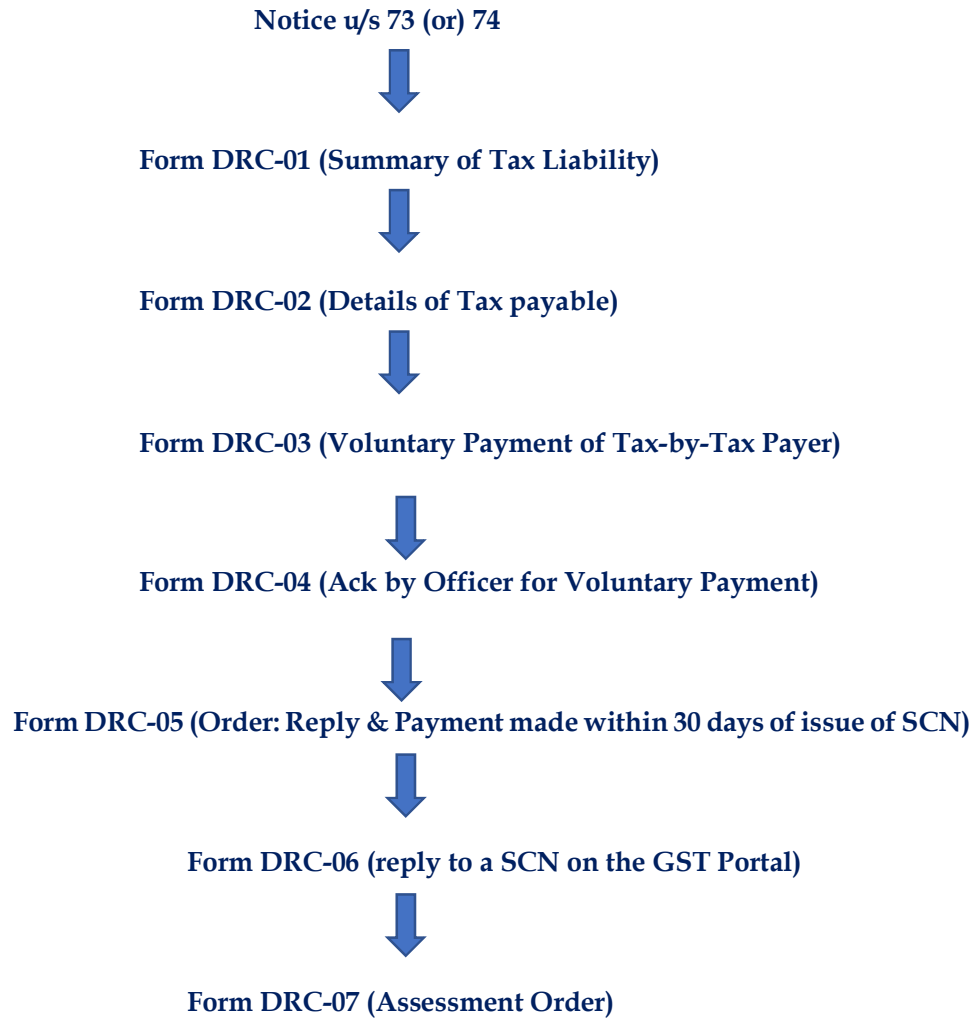
The Institute of Cost Accountants of India
(Statutory body under an Act of Parliament)
Tax Research Department

Filing reply in **Form GST DRC-06** against determination of Tax
Proceedings initiated u/s 73 & 74

Theory:

- ✚ Under the GST regime, tax is paid on a **Self-assessment basis**
- ✚ If the self-assessment is incorrect, the Department can issue a Notice.
- ✚ A Notice can be issued for
 - ✓ Short payment/non-payment of taxes,
 - ✓ Claiming an erroneous refund,
 - ✓ Wrong availment of ITC, etc.
- ✚ **Notices are issued under the 2 sections below:**
 1. **Section 73** – Deals with tax not paid/short-paid or wrongly refunded, or input tax credit wrongly availed or utilised for **any reason other than fraud**, wilful misstatement or suppression of facts.
 2. **Section 74** – Deals with tax not paid/short-paid or wrongly refunded, or input tax credit wrongly availed or utilised **due to fraud**, wilful misstatement or suppression of facts.

 Flow of Activities in DRC



Practical:

How to view a Notice on the GST Portal?

Step 1: Log in to the GST Portal

Step 2: Click on Services>User Services>View Additional Notices/Orders>Case Details.

Step 3: Once the taxpayer clicks on View additional notices, he can see all the Notices / Orders issued by the Department. Click View to see the Case Details.

Dashboard > Additional Notices and Orders > **Case Details** English

ARN
AD180718000025C

GSTIN/UIN/Temporary Id
18ACOPH9248KFZI

Date of Application/Case Creation
18/07/2018

Status
Reply furnished, pending for order by tax officer

NOTICES

ADD NOTICE +

REPLIES

ORDERS

Type	Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
Statement u/s 73/74 and DRC-02	ZA2308180002115	29/11/2018	29/11/2018	73	DOT_NOTICE_SEC73(1).pdf DOT_STATEMENT_ZA2308180002115_201811
REMINDER	ZA180818000204R	29/08/2018	29/08/2018	73	DOT_REMINDER_ZA180818000204R_20180829102
ADJOURNMENT	ZA180818000199A	29/08/2018	30/08/2018	73	-NA-
SCN u/s 73/74 and GST DRC-01	ZA180718000093Q	18/07/2018	18/07/2018	73	DOT_NOTICE_SEC73 (5).pdf DOT_NOTICE_ZA180718000093Q_201807180351

Step 4: Click the download link in the attachments option to view the Notice.

How to reply to a Notice on the GST Portal (DRC-06)?

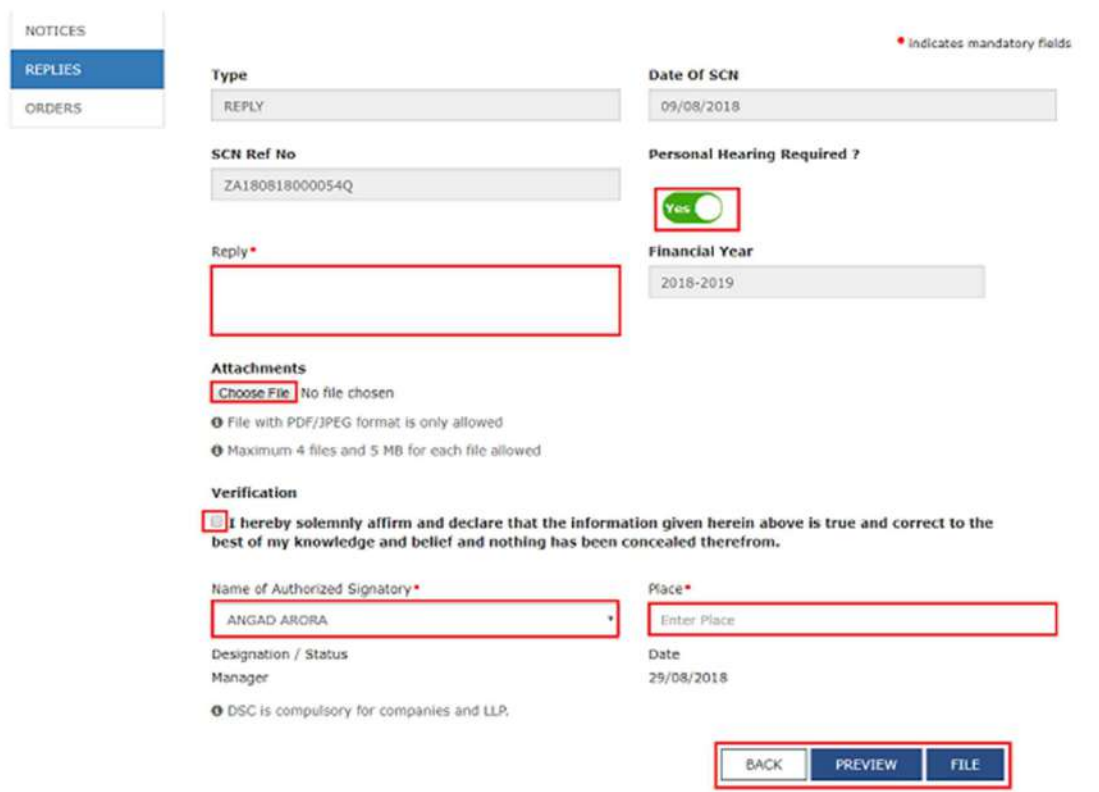
Step 1: Click on 'Replies' on the Case Details page.

Step 2: Click on 'Add Reply' tab and select 'Reply'.

Step 3: The status of the reply is 'Pending for reply by the taxpayer' in the below screenshot but, once the taxpayer adds the reply it will change.



Step 4: Reply page is displayed:



Step 5: Click Preview to view the reply. If satisfied, click on 'File'.

Step 6: 'Submit Application' page will be displayed. A taxpayer can choose to file with DSC or EVC.

Step 7: Notices and Orders page will be displayed. Click on the link to download the filed reply and then click 'Ok'



Step 8: The Case Details page will be displayed but now the status of reply will change to 'Reply furnished, pending for order by tax official.'

How to view an order issued by tax official?

Step 1: Click on the 'Orders' tab in the case details page.

Step 2: All the orders issued against the taxpayer will be displayed.



Step 3: Click on the link under the attachments section to view the order.



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Tax Research Department

**Filing reply in Form GST DRC-06 proceedings initiated for Tax Collected but not
Deposited with Government**

(1) **Notwithstanding** anything to the contrary contained in **any order** or direction of any **Appellate Authority** or **Appellate Tribunal** or **court** or in any other provisions of **this Act** or the **rules** made thereunder or **any other law for the time being in force**, every person who has collected from any other person any amount as representing the tax under this Act, and has not paid the said amount to the Government, shall forthwith pay the said amount to the Government, irrespective of whether the supplies in respect of which such amount was collected are taxable or not.

(2) Where any amount is required to be paid to the Government under sub-section (1), and which has not been so paid, the proper officer may serve on the person liable to pay such amount a notice requiring him to show cause as to why the said amount as specified in the notice, should not be paid by him to the Government and why a **penalty equivalent** to the amount specified in the notice should not be imposed on him under the provisions of this Act.

(3) The proper officer shall, after considering the representation, if any, made by the person on whom the notice is served under sub-section (2), determine the amount due from such person and thereupon such person **shall pay the amount** so determined.

(4) The person referred to in sub-section (1) shall in addition to paying the amount referred to in sub-section (1) or sub-section (3) also be **liable to pay interest** thereon at the rate specified under **section 50** from the date such amount was collected by him to the date such amount is paid by him to the Government.

(5) An **opportunity of hearing shall be granted** where a request is received in writing from the person to whom the notice was issued to show cause.

(6) The proper officer shall issue an **order** within one year from the date of issue of the notice.

(7) Where the issuance of order is stayed by an order of the court or Appellate Tribunal, the period of such stay shall be excluded in computing the period of one year.

(8) The proper officer, in his order, shall set out the relevant facts and the basis of his decision.

(9) The amount paid to the Government under sub-section (1) or sub-section (3) shall be adjusted against the tax payable, if any, by the person in relation to the supplies referred to in sub-section (1).

(10) Where any surplus is left after the adjustment under sub-section (9), the amount of such surplus shall either be credited to the Fund or refunded to the person who has borne the incidence of such amount.

(11) The person who has borne the incidence of the amount, may apply for the refund of the same in accordance with the provisions of section 54.

Note: Reply to the notice shall be given in **FORM GST DRC-06**



The Institute of Cost Accountants of India
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Tax Research Department

Filing reply for general penalty proceedings u/s 125 (Theory & Practical)

Theory:

- ✚ As per Section 125 of CGST Act, 2017 General Penalty would be imposed on a Taxable person
- ✚ If he **commits any offence** or **contravenes** any provisions of the CGST/ SGST Act or any rules made thereunder,
- ✚ And for which **no penalty** is separately provided for in the Act.

Examples:

- *Failure to Display the GSTIN at Business Premises*
 - *Non-maintenance of proper Books of Accounts*
 - *Non-maintenance of e-way bills on the purchase transactions*
-
- ✚ **Quantum:** Up to an amount of **Rs 25,000/-** under each act (CGST & SGST)
 - ✚ General penalty can be imposed on **any person** – whether Registered or Unregistered
-
- ✚ **Procedure of the General Penalty Assessment Proceedings u/s 125**

Following is the procedure of the General Penalty Assessment Proceedings u/s 125:

1. Adjudicating or Assessing Authority (A/A) issues a “Show Cause Notice” in Form DRC-01 to the taxable person and, if personal hearing is required, also schedules a date/time and venue.
2. In case no reply is received from the taxable person, A/A issues a Reminder. **Maximum 3 reminders** can be issued.
3. Taxable person can reply to the issued notice on the GST Portal and also **request for a personal hearing** in case A/A has not called for a personal hearing in the issued notice.
4. Additionally, if required, he/she can also file for **application of extension offline**. If A/A approves application of extension, A/A will issue an adjournment with the new date/time and venue of Personal hearing, if required. **Adjournment can be allowed maximum 3 times**.
5. If Personal hearing is not required, A/A, on the basis of taxable person’s reply, issues **GENERAL PENALTY or DROP PROCEEDING Order**. If Personal hearing is required, A/A conducts the personal hearing and on that basis issues the Order. If taxable person does not reply, even after the issue of three reminders, A/A issues the Order as per his/her discretion.

Practical:

✚ After logging in to the GST portal, the taxable persons can navigate to **Services > User Services > View Additional Notices and Orders** option.

✚ **Below tabs are available:** Three clickable tabs –

- i. Notices,
- ii. Replies
- iii. Orders

Notices: To view issued Notices against you by Adjudicating or Assessing Authority (A/A)

Replies: To view or add your reply to the issued Notice

Orders: To download order issued against your case by Assessing Authority (A/A)

✚ **Time Limit to furnish Reply:** 15 days

✚ Different stages of an intimation to tax payer:

During General Penalty proceedings, a taxable person will receive an intimation via SMS or Email at the following stages:

- A. Issue of SCN
- B. Submission of each Reply filed by the taxable person
- C. Issue of each Adjournment Notice
- D. Issue of each Reminder
- E. Issue of Penalty Order or Drop Proceeding Order

✚ Status of Notice during the penalty proceedings u/s 125

During the General Penalty Assessment/ Adjudication proceedings, the case may undergo following Status changes:

- **Pending for reply by taxable person:** When A/A issues a “Show Cause Notice” to the taxable person
- **Reply furnished, pending for Order by tax officer:** When taxable person replies to the Notice issued by A/A
- **Reminder No. 1 issued:** When A/A issues first Reminder to the taxable person in case the taxable person has not responded to the Show Cause Notice within the time specified therein
- **Reminder No. 2 issued:** When A/A issues second Reminder to the taxable person in case the taxable person has not responded to the Show Cause Notice within the time specified therein
- **Reminder No. 3 issued:** When A/A issues third Reminder to the taxable person in case the taxable person has not responded to the Show Cause Notice within the time specified therein

- **Reply not furnished, pending for order:** When taxable person does not reply to the issued Notice even after 3 reminders and the case is now pending order by A/A
- **Order for creation of demand issued:** When GENERAL PENALTY Order is issued by A/A to the taxable person
- **Order for dropping proceedings issued:** When DROP PROCEEDING Order is issued by A/A to the taxable person.

By

CMA Kedarnath

Cost Accountant

9985162155

Hyderabad...



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Filing reply for proceedings initiated for Remanded Cases

- ✚ **Remanded Cases** are those cases that are initiated by the Adjudicating Authority (A/A) or Appellate authority, in compliance to the
- ✚ "Remand Instructions" issued by the Appellate Tribunal/ High Court/ Supreme Court
- ✚ In the appeal filed by taxpayer against an assessment or appeal order.
- ✚ Once the case is remanded then it will come back to the jurisdiction office
- ✚ Then jurisdiction Assessing officer will get right to re-assess the assessment
- ✚ Based on that he will pass re-assessment order by considering the facts of the case accordingly.

Practical Case:

- ✓ SS Retail Case >>> CST FY 2017-18
- ✓ Jurisdiction Officer Demand Order Passed in Mar-2020 without considering the documents sent through email
- ✓ As the order was already passed he can't revise and rectify the order
- ✓ Hence we approached Appellate Authority by paying pre-deposit amount
- ✓ Appellate Authority verified the facts and remanded the case back to the Jurisdiction Office
- ✓ Assessee furnished the suitable reply and submitted the relevant documents
- ✓ Jurisdiction Officer again re-assessed the case and passed the favourable order, with Zero Demand accordingly.

Remand under Appeals in GST:



Goods and Services Tax

Government of India, States and Union Territories

Dashboard

Services

GST Law

Downloads

Search Taxpayer

Help and Taxpayer Facilities

e-Invoice

News and Updates

Dashboard

Services

User Services

My Applications

Case Details

Case ID

AD2110240071440

Appeal Assigned to

Central Appellate Authority

Case Number

Taxpayer Administration

CENTER

Date Of Application/Case Creation

23/10/2024

Taxpayer Jurisdiction

RAYAGADA-1 RANGE, RAYAGADA DIVISION

Status

Appeal Submitted

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL DOCUMENT

WITHDRAWAL APPLICATION

REMAND DETAILS

IRN	Reference Number	Order Number	Order Category	Date of Order	Documents	Details
No Records Found						

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