



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

**ADVANCED CERTIFICATE COURSE ON GST - 10<sup>th</sup> BATCH**

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**Assessment under GST**

**- By CMA Kedarnath**

**Introduction:**

✚ “**Assessment**” means **determining the tax liability** under GST Act

✚ “**Assess**” in a taxing statute means

- ✓ the computation of the income of assessee
- ✓ the determination of tax payable by him and
- ✓ the procedure for collecting or recovering the tax

**[Bhopal Sugar Industries vs. State of MP – SC (1979)]**

✚ The word “**Assessment**” can comprehend the whole procedure for

- ✓ Ascertaining and
- ✓ Imposing tax liability
- ✓ Upon the tax payer

**[Kalavati Devi vs. CIT AIR – SC (1968)]**

✚ **Assessment:** As per S. 2(11) of CGST Act, 2017

"assessment" means determination of tax liability under this Act and includes self-assessment, re-assessment, provisional assessment, summary assessment and best judgment assessment;

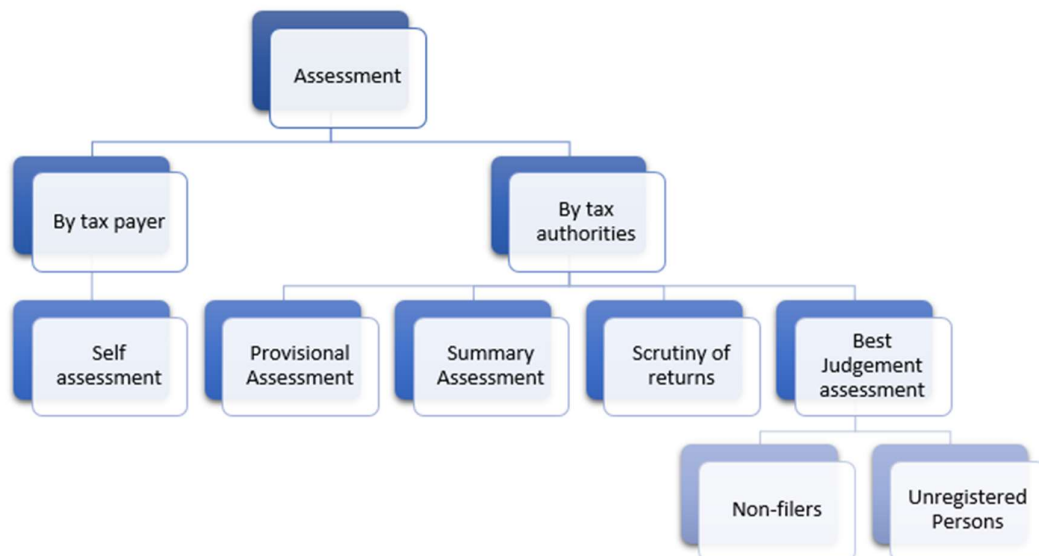
## Types of Assessment under GST

- ✚ S.59 - Self-assessment
- ✚ S.60 - Provisional assessment
- ✚ S.61 - Scrutiny Assessment
- ✚ S.62 - Assessment of non-filers of Return
- ✚ S.63 - Assessment of unregistered persons
- ✚ S.64 - Summary assessment in Special Cases

### Note:

- ✓ Only Self-assessment u/s 59 is done by the **taxpayer** himself.
- ✓ All the other assessments are done by the tax authorities.

### Types of Assessment:



## Section 59 – Self Assessment

- Every registered taxable person shall **self-assess** the taxes payable under this act and furnish a return for each tax period as specified under section 39 of CGST Act, 2017 as per S.59 of CGST Act, 2017
- S.39 of CGST Act, 2017 reads as follows:
  - *Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed:*
- Persons having **GST registration** file GST returns and pay GST every month / Quarter (QRMP) based on self-assessment of GST liability.
- However, the Government at all times has the right to re-assess or perform an assessment by itself and determine if there is a short payment of GST.
- Hence, all GST return filings are based on self-assessment by the taxpayer.
- This means GST continues to promote self-assessment just like the Excise, VAT and Service Tax under current tax regime. Even self-assessment is there in Income tax provisions also.

### **Examples:**

- ✓ GSTR-1
- ✓ GSTR-3B
- ✓ CMP-08
- ✓ GSTR-4
- ✓ GSTR-9
- ✓ GSTR-9C

## Section 60 - Provisional Assessment

### Theory:

- ✚ Where the taxable person is **unable to determine**
  - ✓ the **value** of goods or services or both or
  - ✓ determine the **rate** of tax applicable thereto,
- ✚ he may request the proper officer **in writing** giving reasons for payment of tax on a provisional basis and
- ✚ the proper officer shall pass an order,
- ✚ within a period not later than 90 days from the date of receipt of such request,
- ✚ allowing payment of tax on provisional basis at such rate or
- ✚ on such value as may be specified by him

An Assessee can request the officer for provisional assessment if he is **unable to determine taxable value or tax rate**.

Unable to determine **value** due to difficulty in –

- ✚ Calculating the transaction value as per S.15
- ✚ Understanding whether certain receipts should be included or not

Unable to determine **rate of tax** due to difficulty in –

- ✚ Classifying the Goods (HSN)/Services (SAC)
- ✚ Identifying whether any notification is applicable or not

**Relevant Rules: Rule 98 of CGST Rules, 2017**

**Applicable Forms: ASMT-01 to ASMT-9:**

### **Procedure:**

**ASMT-01:** Application for Provisional Assessment under section 60 by Applicant, along with supporting documents

**ASMT-02:** Proper officer issue a notice requiring the registered person to appear in person or furnish Additional Information / Clarification / Documents for provisional assessment by proper officer

**ASMT-03:** Reply to the notice seeking additional information by Applicant

**ASMT-04:** Order for accepting or rejecting the application for Provisional Assessment (within 90 days from the date of application) indicating the value or the rate or both on the basis of which the provisional assessment is made and the amount of bond is to be executed and security to be furnished not exceeding the 25% of the Bond amount

**ASMT-05:** Furnishing of Security by Applicant

**ASMT-06:** Notice for seeking additional information / clarification / documents for final assessment

**ASMT-07:** Final Assessment Order within 6 Months from the date of communication of order of provisional payment & JC may extend further period of 6 months and Commissioner for such further period not exceeding 4 years)

**ASMT-08:** Application for Withdrawal of Security by Applicant

**ASMT-09:** Order for release of security or rejecting the application

### **Provisions of Provisional Assessment**

- ✓ Requests for provisional assessments will be given in writing
- ✓ The proper officer can allow paying tax on provisional basis at a rate or on a value specified by him.
- ✓ Order will be passed within 90 days from date of request.
- ✓ The taxable person has to submit a bond as a security promising to pay the difference between provisionally assessed tax and final assessed tax.
- ✓ Provisional assessments will be followed by final assessments. The proper officer can ask for information before final assessment.

- ✓ Final Assessment Order will be passed within **6 Months** from the date of communication of order of provisional payment & commissioner may extend 6 months like up to 4 years
- ✓ Interest on Additional Tax Payable @ 18%
- ✓ Interest on excess paid would be refunded @ 6%

### **Practical approach:**

#### Procedure to File Application for **Provisional Assessment**

Navigate to **Services > User Services > My Applications > Provisional Assessment ASMT-01> NEW APPLICATION** option.

*To file an Application, perform following **steps**:*

1. Access the [www.gst.gov.in](http://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.

Dashboard > Services > User Services > My Applications

### My Applications

Application Type\* • indicates mandatory fields

From Date DD/MM/YYYY • indicates mandatory fields

To Date DD/MM/YYYY • indicates mandatory fields

SEARCH NEW APPLICATION

5. Select "Provisional Assessment ASMT-01" in the Application Type field.

My Applications

Application Type\* • indicates mandatory fields

From Date DD/MM/YYYY • indicates mandatory fields

To Date DD/MM/YYYY • indicates mandatory fields

SEARCH NEW APPLICATION

6. Click the NEW APPLICATION button.

7. Fill the details of Goods and Services, Tax rates & Reasons for seeking provisional assessment as desired by the tax payer

Description of Goods/Services

Goods Services

Search HSN Chapter

Details of Commodity/Service for which tax rate/valuation is to be determined								
HSN/SAC*	Name of Commodity/Service*	Tax Rate(%)*				Valuation (₹)*	Average monthly turnover of the Commodity/Service (₹)*	Action
		IGST	CGST	SGST/UTGST	CESS			

Reasons for seeking provisional assessment\*

Reason

1000 characters remaining

8. Attach any documents as desired
9. Select preview and check the same before filing
10. File the application with EVC or DSC
11. Make a copy of ARN for future reference.

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**Form GST ASMT-10, 11 & 12**

**Section 61 - Scrutiny of Returns**

- Scrutiny of tax returns filed by the registered taxable persons
- The proper officer may scrutinize the GST returns and related particulars furnished by the registered person to verify the correctness of the return and
- Inform to the registered person, the discrepancies noticed, if any in such manner as may be prescribed and seek his explanation thereto.
- It is a non-compulsory pre-adjudication process
- This is called a **scrutiny assessment**.

Under the following circumstances **Form GST ASMT-10** issued:

1. Short payment of Tax i.e., Diff between GSTR-1 Vs GSTR-3B
2. Excess ITC claimed in GSTR-3B Vs Auto Populated in GSTR-2A/2B
3. RCM not paid compared with Auto Populated in GSTR-2A/2B
4. Additional Turnover declared in GSTR-9 but Tax not paid through DRC-03
5. Tax Payer has declared excess Input Tax Credit in GSTR-3B returns and has rectified now in GSTR-9

**Relevant Forms:**

**FORM GST ASMT - 10:** Notice for intimating discrepancies in the return after scrutiny

**FORM GST ASMT - 11:** Reply to the notice issued under section 61 intimating discrepancies in the return

**FORM GST ASMT - 12:** Order of acceptance of reply against the notice issued under section 61

**Relevant Rules:** Rule 99 of CGST Rules, 2017

**Notice for intimating discrepancies in the return after scrutiny Form GST ASMT-10**

**FORM GST ASMT - 10**

*[See rule 99(1)]*

Reference No.:Date:

To \_\_\_\_\_

GSTIN:

Name :

Address :

Tax period - F.Y. -

**Notice for intimating discrepancies in the return after scrutiny**

This is to inform that during scrutiny of the return for the tax period referred to above, the following discrepancies have been noticed:

<<text>>

You are hereby directed to explain the reasons for the aforesaid discrepancies by -----  
- (date). If no explanation is received by the aforesaid date, it will be presumed that you have nothing to say in the matter and proceedings in accordance with law may be initiated against you without making any further reference to you in this regard.

Signature  
Name  
Designation

## Form GST ASMT-10: **Practical Approach**

**How to View:** Navigate to **Services > User Services > View Additional Notices/Orders** option.

Notice for intimating discrepancies in the return after scrutiny Form GST ASMT-10

The screenshot shows the 'Goods and Services Tax' portal. The top navigation bar includes 'Dashboard', 'Services', 'GST Law', 'Downloads', 'Search Taxpayer', 'Help and Taxpayer Facilities', and 'e-Invoice'. The breadcrumb trail is 'Dashboard > Services > User Services > Additional Notices and Orders'. A table lists the following notice:

Type of Notice/Order	Description	Ref ID	Date of Issuance	Action
SCRUTINY OF RETURNS	Notice for intimating discrepancies in return in Form GST ASMT-10	ZD360221004554X	13/02/2021	<a href="#">View</a>

Below the table, there are four buttons: 10, 25, 50, and 100.

**Once we click on “View” option**

The screenshot shows the 'View' page for the notice. On the left, there is a sidebar with 'NOTICES', 'REPLIES', and 'ORDERS'. The main table has the following columns: Type, Reference Number, Issue Date, Due Date to Reply, Personal Hearing, Section Number, and Attachment. The data row is as follows:

Type	Reference Number	Issue Date	Due Date to Reply	Personal Hearing	Section Number	Attachment
NOTICE	ZD360221004554X	13/02/2021	20/02/2021	No	61	<a href="#">SR_NOTICE_ZD360221004554X</a>

## Form GST ASMT-11: **Theory**

- ❖ Reply must be given by the applicant with in the given period by the officer

<b>FORM GST ASMT - 11</b> <i>[See rule 99(2)]</i>				
<b>Reply to the notice issued under section61 intimating discrepancies in the return</b>				
1. GSTIN				
2. Name				
3. Details of the notice		Reference No.	Date	
4. Tax Period				
5. Reply to the discrepancies				
Sr. No.	Discrepancy		Reply	
6. Amount admitted and paid, if any -				
Act	Tax	Interest	Others	Total
7. 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-11: **Practical**

### Replies >>> Add Reply >>> Attach documents (if Any)

NOTICES		ADD REPLY ▾				
REPLIES		Type	Reply filed Against	Reply Date/Ph	Option for Personal Hearing	Attachments
ORDERS						
		NOTICE	ZD360221004554X	13/02/2021	N	Reply Letter_Signed.pdf SR_REPLY_ZD360221004554X_20210224115532.pdf

## Status after furnishing the Reply in Form GST ASMT-11

Dashboard > Additional Notices and Orders > Case Details

ARN AD3602210050305	GSTIN/UIN/Temporary ID [REDACTED]	Date Of Application/Case Creation 13/02/2021	Status Reply furnished, Pending for order by tax officer
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NOTICES	Type	Order Number	Order Date	Attachments
REPLIES	No Records Found			
ORDERS				

On the basis of the explanation received from the registered person, the officer can take following action:

- ✚ If the explanation provided is **satisfactory**, the officer will inform about the same to the registered person through **ASMT-12** and no further action will be taken in this regard.
- ✚ If the explanation provided is **not satisfactory** or the registered person **has failed to take corrective measures** after accepting the discrepancies, the proper officer will initiate appropriate action
  - ❖ If No reply is given under ASMT-11 within 30 days of issue of ASMT-10 or not satisfactory explanation given further action will be initiated u/s 65 or 66 or 67 or 73 or 74 accordingly as follows;
    - ❖ **S.65:** Audit by Tax Authorities
    - ❖ **S.66:** Special Audit
    - ❖ **S.67:** Power of Inspection and, search and seizure
    - ❖ **S.73:** Determination of Tax not paid under “other than fraud cases”
    - ❖ **S.74:** Determination of Tax not paid under fraud cases

## Form GST ASMT-12:

Proper officer will pass an order accepting the reply against the notice issued u/s 61

<b>FORM GST ASMT-12</b> <i>[See rule 99(3)]</i>	
Reference No.:	Date:
To	
GSTIN	
Name	
Address	
Tax period -	F.Y. -
ARN -	Date -
<b>Order of acceptance of reply against the notice issued under section 61</b>	
This has reference to your reply dated ----- in response to the notice issued vide reference no. ----- dated --- . Your reply has been found to be satisfactory and no further action is required to be taken in the matter.	
Signature Name Designation	

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