

WELCOME
to the Session on
Assessment related topics
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Assessment related topics in GST

Assessment in GST (Theory in Nutshell)

1. Filing Application for **Withdrawal of Summary Assessment** Order (FORM GST ASMT-17)(Theory and Practical) [[S.64\(2\)](#); [Rule 100\(4\)](#); [ASMT-17, 18](#)]/ [ASMT-16 assessment order + DRC-07 summary; withdrawal application in ASMT-17; withdrawal order in ASMT-18](#) [>>>>](#); [UM-1->>](#); [FAQ-1 >>](#)
2. Filing Application for **Rectification of Order**(Theory and Practical) [[S.161](#); [Rule 142\(7\)](#); [DRC-08](#)] [DRC-08 >>>>](#); [UM 2- >>>](#); [FAQ-2- >>>](#)
3. Filing Application for **Restoration of Provisional Attachment**(Theory and Practical) [DRC-23](#) [[S.83](#); [Rule 159](#); [DRC-22, 23](#)] [>>>>](#); [UM 3- >>>](#); [FAQ-3- >>>](#)
4. Filing reply in FORM GST **DRC-06** against Determination of Tax proceedings initiated u/s **73 and 74**(Theory and Practical) [[Rule142\(4\)](#); [S. 73\(9\)](#); [74\(9\)](#); [form-DRC-06](#)] [>>>>](#); [UM 4- >>>](#); [FAQ-4- >>>](#)
5. Filing reply in FORM GST **DRC-06** against proceedings initiated for **Tax Collected but not Deposited** with Government(Theory and Practical) [[Rule142\(4\)](#); [S. 76\(3,6\)](#); [form-DRC-06](#)] [>>>>>](#); [UM 5- >>>](#); [FAQ-5- >>>](#)
6. Filing Application for **Provisional Assessment and Release of Security**(Theory and Practical) [[S.60](#); [Rule-98](#); [ASMT-1 application, ASMT-2 notice requiring additional documents/info, ASMT-3 reply by TP, ASMT-4 officer allowing for PA, ASMT-5 TP executing bond+BG, ASMT-6 Officer calling for final data/figures for finalization, ASMT-7 officer passing finalisation order, ASMT-8 TP applying for release of BG, ASMT-09 officer releases BG within 7days](#)] [>>>>](#); [UM 6- >>>](#); [FAQ-6- >>>](#)

7. Filing **reply in FORM GST ASMT-11** to the notice issued for Scrutiny of Returns(Theory and Practical) [[S.61](#); [Rule-99](#); [ASMT-10 notice](#), [ASMT-11 reply](#), [ASMT-12 intimation of acceptance of reply](#); otherwise [ASD \(audit,search,demand\)](#)] [>>>>](#); UM 7- [>>>](#); FAQ-7- [>>>](#)
8. Filing **reply for General Penalty Proceedings u/s 125**(Theory and Practical) [[S.125 \(residuary penalty\)](#), [127 \(residuary proceeding\)](#), [DRC-01 \(notice\)](#), [DRC-06 \(reply\)](#)] [>>>](#); UM 9- [>>>](#); FAQ-9- [>>>](#)
9. Taking Actions during **Assessment Proceedings u/s 63** against Unregistered Persons(Theory and Practical) [[S.63](#); [Rule 100\(2\)](#); [ASMT-14 Notice + DRC-01 summary](#); [ASMT-15 order + DRC-07 summary](#)] [>>>>](#); UM 10- [>>>](#); FAQ-10- [>>>](#)
10. Filing **reply for proceedings initiated for Remanded Cases**(Theory and Practical) [[S.75\(3\)-consequential OIO within 2yrs](#); [S.107\(11\)-AA cannot remand](#); [S.113\(1\)- AT can remand](#)] [>>](#); UM 8- [>>>](#); FAQ-8- [>>>](#)

ASSESSMENT

S.2(11)- **Assessment** means **determination of tax liability** under this Act and **includes** Self Assessment, re-assessment, provisional assessment, summary assessment and best judgment assessment.

➤ [Assessment: Ch XII, Ss 59 to 64, 160]

S.59- Self Assessment

S.60/R.98-Provisional Assessment [ASMT-01 to 09] >>>

S.61/R.99- Scrutiny of returns [ASMT-10 to 12] >>>

S.62/R.100(1)- Assessment of non-filers of returns [ASMT-13] >>>

S.63/R.100(2)- Assessment of unregistered persons [ASMT-14 to 15]
>>>

S.64/R.100(3)- Summary Assessment in certain special cases [ASMT-16 to 18] >>>

S.160- Assessment not to be invalid merely by mistake, defect, omission therein.

Types of Assessment -

- **Self Assessment S.59** – Regd person will himself assess and file return.
- **Provisional Assessment** [S.60; Rule-98; ASMT-1 application, ASMT-2 notice requiring additional documents/info, ASMT-3 reply by TP, ASMT-4 officer allowing for PA, ASMT-5 TP executing bond+BG, ASMT-6 Officer calling for final data/figures for finalization, ASMT-7 officer passing finalisation order, ASMT-8 TP applying for release of BG, ASMT-09 officer releases BG within 7days]
 - AC will permit for it where taxable person is unable to determine value, rate. Take bond with surity/security; finalize within 6 months (+ 6 month by JC+ 4 years by Commr); TP will pay diff or take refund with interest from first day after due dates i/r/o the supplies. >>>
- **Scrutiny of returns** [S.61; Rule-99; ASMT-10 notice, ASMT-11 reply, ASMT-12 intimation of acceptance of reply; otherwise ASD (audit, search, demand)] - verify accuracy [of 5 things- inward, outward, ITC, tax payable, paid]], seek explanation, if not explained/rectified within 30 (+..) days, then take action u/s 65, 66, 67 for audit, spl audit, inspection/search/seazure, or for SCN u/s 73, 74. >>>
- **Assessment of non-filers of return** [S.62; Rule 100(1); GSTR-3A notice, ASMT-13 order + DRC-07 summary] – If the regd person fails to file return (s39 periodical & s45 final) even after notice of s.46, the PO will proceed to assess by best judgment within 5 years from due date of s.44 annual return. >>
- **Assessment of unregistered** [or whose regn cancelled] [S.63; Rule 100(2); ASMT-14 Notice + DRC-01 summary; ASMT-15 order + DRC-07 summary] – Assess within 5 years (from due date of annual return) by best judgment method. >>>
- **Summary Assessment** [S.64; Rule 100(3); ASMT-16 order + DRC-07 summary; withdrawal application in ASMT-17; withdrawal order in ASMT-18] - Exceptional. When evidence of tax liability comes to notice and delay will adversely affect revenue interest. PO will take permission of ADC. in case of unclaimed supply, person **in-charge is deemed to be taxable person and liable** for tax if the liable person not ascertainable. ADC may withdraw the assessment order if he finds the order erroneous (on application within 30 days or on his own motion. Then issue SCN. **Note-** [S.62, 63, 64 overrides S.73, 74] >>>

- 01- Application for provisional assessment
- 02- Notice for additional information
- 03- Reply to notice
- 04- Provisional Assessment order [within 3 months]
- 05- Bond [with surety / security of upto 25% of bond amount]
- 06- calling for information / document for finalizing the P.A.
- 07- Final Assessment order [within 6+6 m + 4 yrs]
- 08-Application for releasing security (bank guarantee)
- 09- Release of BG, within 7 days.

Scrutiny u/s 61, Rule-99

- 10- pointing out deficiency on scrutiny and seeking explanation
- 11- party to explain the deficiency (within 15 days)
- 12- PO to communicate his satisfaction / acceptance to the party's explanation

Non-filers u/s 62; Rule-100(1)

- 13- PO's best judgment assessment order for non-filer within 5 yrs from due date of Annual return u/s 44. If party files return, PO's order deemed withdrawn. Interest u/s.50(1) and late fee u/s.47 liability will still be there.

Unregistered person u/s 63; Rule-100(2)

[or enforced cancellation u/s 29(2) for five situations i.e. prescribed contraventions, not filing 3 composition returns, 6 months' normal returns, voluntary registrant not starting in 6 months, Registration taken by fraud]

- 14- Notice for assessing on best judgment. Reply within 15 days.

- 15- PO issues assessment order within 5 yrs from due date of annual return.

Summary Assessment u/s 64; Rule-100(3)

- 16- Summary assessment order

- 17- Party will apply for withdrawing it and for going to s.73/74 demand route.

- 18- ADC (on application or on own motion) withdraws it and then s.73/74 demand may start.

Consequence of Final Assessment:-

1. **Short Remittance** – Pay with s.50(1) interest [i.e. **18%** for delayed tax payment & **24%** for excess claim of ITC excess reduction of liability - as per NN 6/17 CT & 13/17 CT both dt 28.6.17] from 1st day after the due date of remittance u/s 39(7) [i.e. due date for payment = due date for return].
1. **Excess Remittance** – Apply for refund. Get refund with s.56 interest [6%/9%] from 61st day of refund application.

➤ SOP to deal with return defaulters

[CBIC Circular 129/48/2019-GST dt 24.12.2019]

- **Reminder for filing return: 3 days before due date:-** System generated message will be sent 3 days before the due date of GSTR-3B.
- **System generated mail/message to defaulter: On due date getting over:-** Immediately after the due date is over, again system generated mail/message will be sent to the authorized signatory as well as the proprietor /partner/ director /karta etc.
- **GSTR-3A notice to return defaulter: After 5 days from due date:-** Notice to non-filer will be given u/s.46 r/w Rule 68.
- **Best Judgment Assessment in ASMT-13 if return not filed within 15 days after GSTR-3A notice:-** If not filed by that time, then the officer may proceed with best judgement assessment u/s 62 r/w rule 100 (**without any further notice**) and will issue Assessment order in ASMT-13. [Best Judgement assessment to consider GSTR-1, 2A, info frm EWBs, any other info from other sources including S.71 Inspection.]
- **Best judgement abates if valid return filed within 30 days of ASMT-13:-** If GSTR-3B filed within 30 days from issuance of ASMT-13, then the said order will be deemed withdrawn u/s 62(2).
- **If still not filed:-** proper officer will initiate proceeding under 78 (i.e. notice for initiating recovery action after 3 months) and recovery proceedings u/s 79 r/w rule 143....
- **Provisional attachment u/s83 r/w rule 159:-** In deserving cases, Commr may resort to, before issuance of ASMT-13.
- **Cancellation of registration u/s29(2):-** in case of five specified violations in s.29(2) committed. [including non-filing return for consecutive 6 months by normal payer, or if returns for 3 consecutive tax periods not filed by composition payer]

THANK YOU



- **Provisional Assessment on request** [S.60; Rule-98; ASMT-1 application, ASMT-2 notice requiring additional documents/info, ASMT-3 reply by TP, ASMT-4 officer allowing for PA, ASMT-5 TP executing bond+BG, ASMT-6 Officer calling for final data/figures for finalization, ASMT-7 officer passing finalisation order, ASMT-8 TP applying for release of BG, ASMT-09 officer releases BG within 7days]

SECTION 60. Provisional assessment. — (1) Subject to the provisions of sub-section (2), 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 ninety 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.**

(2) The payment of tax on provisional basis may be allowed, if the taxable person executes a **bond** in such form as may be prescribed, and **with such surety or security** as the proper officer may deem fit, **binding the taxable person for payment of the difference** between the amount of tax as may be finally assessed and the amount of tax provisionally assessed.

(3) The proper officer shall, within a period **not exceeding six months** from the date of the communication of the order issued under sub-section (1), **pass the final assessment order** after taking into account such information as may be required for finalizing the assessment :

Provided that the period specified in this sub-section may, **on sufficient cause** being shown and for **reasons to be recorded** in writing, be **extended by the Joint Commissioner or Additional Commissioner** for a further period **not exceeding six months** and by the **Commissioner** for such further period **not exceeding four years.**

(4) The registered person shall be liable to **pay interest** on any tax payable on the supply of goods or services or both under provisional assessment but not paid on the **due date specified under sub-section (7) of section 39** or the rules made thereunder, at the **rate specified under sub-section (1) of section 50**, from the first day after the due date of payment of tax in respect of the said supply of goods or services or both till the date of actual payment, whether such amount is paid before or after the issuance of order for final assessment.

Section 39(7):- Every registered person who is required to furnish a return under sub-section (1) [Every RP except DDO,NR, quarterly filers], other than the person referred to in the proviso thereto [quarterly filers], or sub-section (3) [TDS] or sub-section (5) [ISD], shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return :

Provided that every registered person furnishing return under the proviso to sub-section (1) [quarterly filers] shall pay to the Government, the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month, in such form and manner, and within such time, as may be prescribed :

Provided further that every registered person furnishing return under sub-section (2) [Composition payers] shall pay to the Government the tax due taking into account turnover in the State or Union territory, inward supplies of goods or services or both, tax payable, and such other particulars during a quarter, in such form and manner, and within such time, as may be prescribed.]

SECTION 50. Interest on delayed payment of tax. — (1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen per cent., as may be notified by the Government on the recommendations of the Council :

[Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger]

(5) Where the registered person is entitled to a refund consequent to the order of final assessment under sub-section (3), subject to the provisions of sub-section (8) of section 54, interest shall be paid on such refund as provided in section 56.

Section 54(8):- Notwithstanding anything contained in sub-section (5), the refundable amount shall, instead of being credited to the Fund, be paid to the applicant, if such amount is relatable to

- (a) refund of tax paid on [export] of goods or services or both or on inputs or input services used in making such [exports];
- (b) refund of unutilised input tax credit under sub-section (3);
- (c) refund of tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued, or where a refund voucher has been issued;
- (d) refund of tax in pursuance of section 77;
- (e) the tax and interest, if any, or any other amount paid by the applicant, if he had not passed on the incidence of such tax and interest to any other person; or
- (f) the tax or interest borne by such other class of applicants as the Government may, on the recommendations of the Council, by notification, specify.

SECTION 56. Interest on delayed refunds. — If any tax ordered to be refunded under sub-section (5) of section 54 to any applicant is not refunded within sixty days from the date of receipt of application under sub-section (1) of that section, interest at such rate not exceeding **six per cent.** as may be specified in the notification issued by the Government on the recommendations of the Council shall be payable in respect of such refund from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax :

Provided that where any claim of refund arises from an order passed by an adjudicating authority or Appellate Authority or Appellate Tribunal or court which has attained finality and the same is not refunded within sixty days from the date of receipt of application filed consequent to such order, interest at such rate not exceeding **nine per cent.** as may be notified by the Government on the recommendations of the Council shall be payable in respect of such refund from the date immediately after the expiry of sixty days from the date of receipt of application till the date of refund.

Explanation. — For the purposes of this section, where any order of refund is made by an Appellate Authority, Appellate Tribunal or any court against an order of the proper officer under sub-section (5) of section 54, the order passed by the Appellate Authority, Appellate Tribunal or by the court shall be deemed to be an order passed under the said sub-section (5).

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RULE 98. Provisional Assessment. — (1) Every registered person requesting for payment of tax on a provisional basis in accordance with the provisions of sub-section (1) of section 60 shall **furnish an application along with the documents in support** of his request, electronically in **FORM GST ASMT-01** on the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(2) The proper officer may, on receipt of the application under sub-rule (1), issue a **notice in FORM GST ASMT-02** requiring the registered person to furnish additional information or documents in support of his request and the applicant shall file a **reply to the notice in FORM GST ASMT-03**, and may appear in person before the said officer if he so desires.

(3) The proper officer shall issue an order in **FORM GST ASMT-04** allowing the payment of tax on a provisional basis indicating the value or the rate or both on the basis of which the assessment is to be allowed on a provisional basis and the amount for which the **bond** is to be executed and **security** to be furnished **not exceeding twenty five per cent.** of the amount covered under the bond.

(4) The registered person shall execute a **bond in** accordance with the provisions of sub-section (2) of section 60 in **FORM GST ASMT-05** along with a **security in the form of a bank guarantee** for an amount as determined under sub-rule (3) :

Provided that a **bond furnished to the proper officer under the State** Goods and Services Tax Act or Integrated Goods and Services Tax Act shall be deemed to be a bond furnished under the provisions of the Act and the rules made thereunder.

Explanation. — For the purposes of this rule, the expression “amount” shall include the amount of integrated tax, Central tax, State tax or Union territory tax and cess payable in respect of the transaction.

(5) The proper officer shall issue a **notice in FORM GST ASMT-06, calling for information and records required for finalization** of assessment under sub-section (3) of section 60 and shall **issue a final assessment order**, specifying the amount payable by the registered person or the amount refundable, if any, **in FORM GST ASMT-07**.

(6) The applicant may file an **application in FORM GST ASMT-08 for the release of the security** furnished under sub-rule (4) after issue of the order under sub-rule (5).

(7) The proper **officer shall release the security** furnished under sub-rule (4), after ensuring that the applicant has paid the amount specified in sub-rule (5) and issue an order in **FORM GST ASMT-09 within a period of seven working days** from the date of the receipt of the application under sub-rule (6).

XX

- ASMT-01** Taxpayer applied for PA
ASMT-02 Officer called for additional document / data
ASMT-03 Taxpayer replied
ASMT-04 Officer allowed PA
ASMT-05 Taxpayer executed Bond with BG
ASMT-06 Officer called for final data/figures for finalisation
ASMT-07 Officer finalised the PA
ASMT-08 Taxpayer applied for releasing BG
ASMT-09 Officer released BG within 7 days.

XX

Form GST ASMT-01

[See rule 98(1)]

Application for **Provisional Assessment** under section 60

1. GSTIN	
2. Name	
3. Address	

4. Details of Commodity/Service for which tax rate/valuation is to be determined								
Sr. No.	HSN	Name of commodity/service	Tax rate				Valuation	Average monthly turnover of the commodity/service
			Central tax	State/UT tax	Integrated tax	Cess		
1	2	3	4	5	6	7	8	9
5. Reason for seeking provisional assessment								
6. Documents filed								

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

XX

Form GST ASMT-02

[See rule 98(2)]

Reference No.:

Date :

To

_____ GSTIN

_____ Name

_____ (Address)

Application Reference No. (ARN).....

Dated

.....

Notice for Seeking Additional Information/Clarification/Documents for provisional assessment

Please refer to your application referred to above. While examining your request for provisional assessment, it has been found that the following information/documents are required for processing the same :

<< text >>

You are, therefore, requested to provide the information/documents within a period of << 15 days>> from the date of service of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date your application is liable to be rejected without any further reference to you.

☐ You are requested to appear before the undersigned for personal hearing on << Date _____ Time _____ Venue _____>>.

Signature

Name

Designation

XX

Form GST ASMT-03

[See rule 98(2)]

Reply to the notice seeking additional information

1. GSTIN		
2. Name		
3. Details of notice vide which additional information sought	Notice No.	Notice date
4. Reply		
5. Documents filed		

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

XX

Form GST ASMT-04

[See rule 98(3)]

Reference No.:

Date :

To

GSTIN -

Name -

Address -

Application Reference No. (ARN).....

Dated

.....

Order of Provisional Assessment

This has reference to your application mentioned above and reply dated _____, furnishing information/documents in support of your request for provisional assessment. **Upon examination of your application and the reply, the provisional assessment is allowed** as under :

<< text >>

The **provisional assessment is allowed subject to furnishing of security amounting to Rs.** _____ (in words) in the form of _____ (mode) and bond in the prescribed format by _____ (date).

Please note that **if the bond and security are not furnished within the stipulated date, the provisional assessment order will be treated as null and void** as if no such order has been issued.

Signature

Name

Designation

XX

Form GST ASMT-05

[See rule 98(4)]

Furnishing of Security

1. GSTIN					
2. Name					
3. Order vide which security is prescribed			Order No.	Order date	
4. Details of the security furnished					
Sr. No.	Mode	Reference no./Debit entry no. (for cash payment)	Date	Amount	Name of Bank

1	2	3	4	5	6

Note - **Hard copy of the bank guarantee and bond shall be submitted** on or before the due date mentioned in the order.

5. Declaration -

- (i) The above-mentioned **bank guarantee is submitted to secure the differential tax** on the supply of goods and/or services in respect of which I/we have been allowed to pay taxes on provisional basis.
- (ii) **I undertake to renew the bank guarantee** well before its expiry. In case I/We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee.
- (iii) The department will be at liberty to invoke the bank guarantee provided by us to cover the provisional assessment in case we fail to furnish the required documents/information to facilitate finalization of provisional assessment.

Signature of Authorised Signatory

Name

Designation/Status

Date

Bond for provisional assessment

[Rule 98(3) & 98(4)]

I/Weof hereinafter called "obligor(s)", am/are held and firmly **bound to the President of India** (hereinafter called "the President"/the Governor of (State) (hereinafter called the "Governor") in the sum of rupees to be paid to the President/Governor for which payment will and truly to be made. I/We jointly and severally bind myself/ourselves and my/our respective heirs/executors/administrators/legal representatives/successors and assigns by these presents; Dated this day of

WHEREAS final assessment of Integrated tax/central tax/State tax/Union territory tax on (name of goods/services or both-HSN :) supplied by the above bounded obligor from time to time **could not be made for want of full information** with regard to the value or rate of tax applicable thereto;

and whereas the obligor desires that the provisional assessment in accordance with the provisions of Section 60 be made;

AND WHEREAS the Commissioner has required the obligor to furnish bank guarantee for an amount of rupees endorsed in favour of the President/Governor and whereas the obligor has furnished such guarantee by depositing with the Commissioner the bank guarantee as aforementioned;

The condition of this bond is that the obligor and his representative observe all the provisions of the Act in respect of provisional assessment under section 60;

And **if all dues** of Integrated tax/Central tax/State tax/Union territory tax or other lawful charges, which shall be **demandable after final assessment, are duly paid** to the Government along with interest, if any, within thirty days of the date of demand thereof being made in writing by the said Officer, **this obligation shall be void**;

OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force and virtue :

AND the President/Governor shall, at his option, be competent to make good all the loss and damages from the amount of bank guarantee or by endorsing his rights under the above-written bond or both;

I/We further declare that **this bond is given under the orders of the Central Government/State Government for the performance of an act in which the public are interested**;

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the obligor(s).

Signature(s) of obligor(s).

Date :

Place :

Witnesses

(1) Name and Address

Occupation

(2) Name and Address
Date
Place

Occupation

Witnesses

(1) Name and Address
(2) Name and Address

Occupation
Occupation

Accepted by me this day of (month) (year)
..... of (Designation)
for and on behalf of the President of
India./Governor of (state)".

XX

Form GST ASMT-06

[See rule 98(5)]

Reference No. :

Date:

To

GSTIN -
Name -
Address -

Application Reference No. (ARN)

Date

Provisional Assessment order no. -

Date -

Notice for seeking additional information/clarification/documents for final assessment

Please refer to your application and provisional assessment order referred to above. The following information/documents are required for finalization of provisional assessment :

<< text >>

You are, therefore, requested to provide the information/documents within a period of << 15 days>> from the date of receipt of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date your application is liable to be rejected without making any further reference to you.

☐ You are requested to appear before the undersigned for personal hearing on << Date _____ Time _____ Venue _____>>.

Signature

Name

Designation

XX

Form GST ASMT-07

[See rule 98(5)]

Date:

Address

Date

Preamble - << Standard >>

Conclusion and order -

Designation

XX

[See rule 98(6)]

Application for Withdrawal of Security

1. GSTIN					
2. Name					
3. Details vide which security furnished				ARN	Date
4. Details of the security to be withdrawn					
Sr. No.	Mode	Reference no./Debit entry no. (for cash payment)	Date	Amount	Name of Bank
1	2	3	4	5	6

Date -

[illegible]

Form GST ASMT-09

[See rule 98(7)]

Reference No. :

Date :

To

_____ GSTIN

_____ Name

_____ Address

Application Reference No.

Dated

.....

Order for release of security or rejecting the application

This has reference to your application mentioned above regarding release of security amounting to Rs. [..... Rupees (in words)]. Your application has been examined and the same is found to be in order. The aforesaid **security is hereby released. Or**

Your application referred to above regarding release of security was examined but the same was not found to be in order for the following reasons :

<< text >>

Therefore, the **application for release of security is rejected.**

Signature

Name

Designation

Date

- **Scrutiny Assessment of returns filed [S.61; Rule-99; ASMT-10 notice, ASMT-11 reply, ASMT-12 intimation of acceptance of reply; otherwise ASD (audit,search,demand)]**

SECTION 61. Scrutiny of returns. — (1) The proper officer may scrutinize the return and related particulars furnished by the registered person to verify the correctness of the return and inform him of the discrepancies noticed, if any, in such manner as may be prescribed and seek his explanation thereto.

(2) In case the explanation is found acceptable, the registered person shall be informed accordingly and no further action shall be taken in this regard.

(3) In case no satisfactory explanation is furnished within a period of thirty days of being informed by the proper officer or such further period as may be permitted by him or where the registered person, after accepting the discrepancies, fails to take the corrective measure in his return for the month in which the discrepancy is accepted, the proper officer may initiate appropriate action including those under section 65 or section 66 or section 67, or proceed to determine the tax and other dues under section 73 or section 74.

Section 39(9):- ~~Subject to the provisions of sections 37 and 38, if [Where]]any registered person after furnishing a return~~ under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (4) or sub-section (5) [i.e. regular, composition, TDS, ISD, NRTP] discovers any omission or incorrect particulars therein, ~~other than as a result of scrutiny, audit, inspection or enforcement~~ activity by the tax authorities, ~~he shall rectify~~ such omission or incorrect particulars [~~*in such form and manner as may be prescribed~~], subject to payment of interest under this Act :

Provided that no such rectification of any omission or incorrect particulars shall be allowed after ~~the due date for furnishing of return for the month of September or second quarter~~ [30th November] following [the end of the financial year to which such details pertain], or the actual date of furnishing of relevant annual return, whichever is earlier.

Note:- [*] Substituted for “in the return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed” by the CGST (Amdt) Act, 2018 dt. 30.8.18. **Effective date yet to be notified?**

➤ **An apparent inconsistency:-**

- Thus, it means that the rectification in GSTR-3B is possible only in case of self discovery of the error, and that too, before ~~next year's September month return~~ 30th November of next FY. Thus, after receiving ASMT-10 u/Rule 99(2) from the officer on scrutiny u/S.61, the differential tax can not be paid through GSTR-3B.
- Section 61(3) says that pointed out discrepancy amount will be paid in the monthly return i.e. GSTR-3B, whereas Section 39(9) says that payment through GSTR-3B is allowed only when the shortcoming / discrepancy is self discovered.
- Thus, payment through DRC-03 is not what S.61(3) requires; and what it requires is barred by another section 39(9),
- So, what to do? How to effect the rectification?

XX

ASMT-10 **officer intimates discrepancy**

ASMT-11 **taxpayer pays and inform; or submits his explanation**

ASMT-12 **officer informs his acceptance to the explanation submitted**

XX

RULE 99. Scrutiny of returns. — (1) Where any return furnished by a registered person is selected for scrutiny, the proper officer shall scrutinize the same in accordance with the provisions of section 61 with reference to the information available with him, and in case of any discrepancy, he shall issue a notice to the said person in **FORM GST ASMT-10**, informing him of such discrepancy and seeking his explanation thereto within such time, not exceeding thirty days from the date of service of the notice or such further period as may be permitted by him and also, where possible, quantifying the amount of tax, interest and any other amount payable in relation to such discrepancy.

(2) The registered person may accept the discrepancy mentioned in the notice issued under sub-rule (1), and pay the tax, interest and any other amount arising from such discrepancy and inform the same or furnish an explanation for the discrepancy in **FORM GST ASMT-11** to the proper officer.

(3) Where the explanation furnished by the registered person or the information submitted under sub-rule (2) is found to be acceptable, the proper officer shall inform him accordingly in **FORM GST ASMT-12**.

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

XX

Form GST ASMT-11

[See rule 99(2)]

Reply to the notice issued under section 61 intimating discrepancies in the return

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 -

XX

Form GST ASMT-12

[See rule 99(3)]

Reference No. :

Date:

To

GSTIN

Name

Address

Tax period -

F.Y. -

ARN -

Date -

Order of acceptance of reply against the notice issued under section 61

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

➤ **BJA of Non-filers of regular and final returns [S.62; Rule 100(1); GSTR-3A notice, ASMT-13 order + DRC-07 summary]**

SECTION 62. Assessment of non-filers of returns. — (1) **Notwithstanding** anything to the contrary contained in section 73 or section 74, where a registered person **fails to furnish the return under section 39 or section 45 [regular and final return], even after the service of a notice under section 46**, the proper officer may proceed to assess the tax liability of the said person to the **best of his judgment** taking into account all the relevant material which is available or which he has gathered and **issue an assessment order within a period of five years** from the date specified under section 44 for furnishing of the annual return for the financial year to which the tax not paid relates.

- Best Judgment Assessment for non-filers applies only to non-filing of regular and final return.
- Before initiating action u/S.62(1) i.e. best judgement assessment order in ASMT-13, Section 46 Notice in GSTR-3A must be given.
- SCN u/s 73, 74 is not required before ASMT-13
- Best Judgement Assessment order in ASMT-13 can be issued within 5 years from the date of annual return.
- Summary of ASMT-13 BJA order will be uploaded on portal in DRC-07

(2) Where the registered person **furnishes a valid return within thirty days** of the service of the assessment order under sub-section (1), the said **assessment order shall be deemed to have been withdrawn** but the liability for payment of **interest** under sub-section (1) of section 50 or for payment of **late fee** under section 47 **shall continue**.

XX

ASMT-13 + DRC-07: Best Judgment Assessment order u/r 62(1) + its summary on portal.

[RULE 100. Assessment in certain cases. — (1) The order of assessment made under sub-section (1) of section 62 shall be issued in **FORM GST ASMT-13** and a summary thereof shall be uploaded electronically in **FORM GST DRC-07**.

XX

[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	Turn-over	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 up to 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 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.]**



[FORM GST DRC-07

[See rule 100(1), 100(2), 100(3) & 142(5)]

Summary of the order

Reference No. -

Date -

1. Details of order :

- (a) Order No. :
- (b) Order date :
- (c) Financial year :
- (d) Tax period : From --- To -----

2. Issues involved :

3. Description of goods/services (if applicable) :

Sr. No.	HSN code	Description

4. Section(s) of the Act under which demand is created :

5. Details of demand :

(Amount in Rs.)

Sr. No.	Tax rate	Turn-over	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											

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

To

GSTIN/ID

-----Name

_____(Address)

Note -

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the Table at serial no. 5 i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.]

- **BJA of Unregistered or cancelled registrants [S.63; Rule 100(2); ASMT-14 Notice + DRC-01 summary; ASMT-15 order + DRC-07 summary]**

SECTION 63. Assessment of unregistered persons. — **Notwithstanding** anything to the contrary contained in section 73 or section 74, where a taxable person **fails to obtain registration** even though liable to do so **or whose registration has been cancelled** under sub-section (2) of section 29 **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 judgment** for the relevant tax periods and issue an **assessment order within a period of five years** from the date specified under section 44 for furnishing of the annual return for the financial year to which the tax not paid relates :

- Best Judgment Assessment for unregistered and those whose registration is cancelled by the department.
- Process starts with ASMT-14 notice with grounds for proposing BJA; and also its summary in DRC-01 on portal.
- Person will reply within 15 days.
- Officer will pass Best Judgement Assessment order in ASMT-15 and will upload its summary in DRC-07 on portal.

Provided that no such assessment order shall be passed without giving the person an opportunity of being heard.

XX

Rule 100(2):- The proper officer shall **issue a notice** to a taxable person in accordance with the provisions of section 63 **in FORM GST ASMT-14** containing the grounds on which the assessment is proposed to be made on best judgment basis and shall **also serve a summary thereof electronically in FORM GST DRC-01**, and after **allowing a time of fifteen days** to such person to furnish his reply, if any, **pass an order in FORM GST ASMT-15** and summary thereof shall be **uploaded electronically in FORM GST DRC-07**.

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 DRC - 01 [See rule 100(2) & 142(1)(a)]]											
Reference No. :						Date :					
To _____ GSTIN/Temp. ID											
-----Name											
-----Address											
Tax Period-----						F.Y.-----			Act -		
Section/sub-section under which SCN is being issued -											
SCN Reference No.----						Date ---					
Summary of Show Cause Notice											
Brief facts of the case :											
Grounds :											
Tax and other dues :											
(Amount in Rs.)											
Sr. No.	Tax rate	Turn-over	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											
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 the demand is created under the IGST Act.]

XX

[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 unregistered 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.)

Sr. No.	Tax rate	Turn-over	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 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.]



[FORM GST DRC-07

[See rule 100(1), 100(2), 100(3) & 142(5)]

Summary of the order

Reference No. -

Date -

1. Details of order :

- (a) Order No. :
- (b) Order date :
- (c) Financial year :
- (d) Tax period : From --- To -----

2. Issues involved :

3. Description of goods/services (if applicable) :

Sr. No.	HSN code	Description

4. Section(s) of the Act under which demand is created :

5. Details of demand :

(Amount in Rs.)

Sr. No.	Tax rate	Turn-over	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											

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

<i>Address</i>	
To	_____GSTIN/ID
-----Name	_____ (Address)
Note - 1. Only applicable fields may be filled up. 2. Column nos. 2, 3, 4 and 5 of the Table at serial no. 5 i.e. tax rate, turnover and tax period are not mandatory. 3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.]	

- **Summary Assessment in certain cases [S.64; Rule 100(3); ASMT-16 order + DRC-07 summary; withdrawal application in ASMT-17; withdrawal order in ASMT-18]**

SECTION 64. Summary assessment in certain special cases. — (1) The proper officer may, **on any evidence showing a tax liability** of a person coming to his notice, **with the previous permission of Additional Commissioner** or Joint Commissioner, 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 :**

Provided that where the taxable **person to whom the liability pertains is not ascertainable** and such liability pertains to supply of goods, **the person in charge of such goods shall be deemed to be the taxable person liable to be assessed and liable to pay tax** and any other amount due under this section.

(2) **On an application** made by the taxable person **within thirty days** from the date of receipt of order passed under sub-section (1) **or on his own motion**, if the Additional Commissioner or Joint Commissioner **considers that such order is erroneous**, he **may withdraw such order** and follow the procedure laid down in section 73 or section 74

- Evidence showing tax liability should be there
- There should be sufficient ground to believe that any delay may adversely affect revenue interest.
- Officer will pass Summary Assessment order in ASMT-16 and will upload its summary in DRC-07 on portal.
- If person liable is not identifiable, the incharge of goods will be deemed to be the taxable person liable to pay the liability.
- On party's application within 30 days in ASMT-17, or on own motion, the ADC can withdraw in ASMT-18 the summary assessment order passed.
- Thereafter he may follow Section 73, 74 i.e. demand proceedings.

XX

Rule 100(3):- The order of assessment under sub-section (1) of section 64 shall be issued in **FORM GST ASMT-16** and a summary of the order shall be uploaded electronically in **FORM GST DRC-07**.

(4) The person referred to in sub-section (2) of section 64 may file an **application for withdrawal of the assessment order** in **FORM GST ASMT-17**.

(5) The **order of withdrawal** or, as the case may be, **rejection of the application** under sub-section (2) of section 64 shall be issued in **FORM GST ASMT-18**.]

[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 **unaccounted 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	Turn- over	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 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 -**

Only applicable fields may be filled up.

Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.

[Place of Supply (POS) details shall be required only if demand is created under IGST Act.]



[FORM GST DRC-07

[See rule 100(1), 100(2), 100(3) & 142(5)]

Summary of the order

Reference No. -

Date -

1. Details of order :

- (a) Order No. :
(b) Order date :
(c) Financial year :
(d) Tax period : From --- To -----

2. Issues involved :

3. Description of goods/services (if applicable) :

Sr. No.	HSN code	Description

4. Section(s) of the Act under which demand is created :

5. Details of demand :

(Amount in Rs.)

Sr. No.	Tax rate	Turn-over	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											

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

To

GSTIN/ID

-----Name

(Address)

Note -

- Only applicable fields may be filled up.
- Column nos. 2, 3, 4 and 5 of the Table at serial no. 5 i.e. tax rate, turnover and tax period are not mandatory.
- Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.]

XX

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 - _____		

XX

Form GST ASMT-18

[See rule 100(5)]

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

- **Filing reply in FORM GST DRC-06 in response to SCN u/s 73(1,3); 74(1,3); 76(2)**
[Rule 142(4); S. 73(9); 74(9); 76(3,6); form-DRC-06]

Rule 142(4):- Reply to the SCN:- The representation referred to in sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 or the reply to any notice issued under any section whose summary has been uploaded electronically in **FORM GST DRC-01*** under sub-rule (1) shall be furnished in **FORM GST DRC-06**.

- **SCN u/s.73, 74 i/r/o tax short paid/not paid; ITC wrongly availed/utilised; refund erroneously claimed**

Section 73(9):- The proper officer shall, after considering the representation, if any, made by person chargeable with tax, **determine the amount of tax, interest and a penalty equivalent to ten per cent. of tax or ten thousand rupees, whichever is higher**, due from such person and **issue an order**.

Section 74(9):- The proper officer shall, after considering the representation, if any, made by the person chargeable with tax, **determine the amount of tax, interest and penalty due** from such person **and issue an order**.

- **SCN u/s.76 i/r/o tax collected but not remitted to the government**

Section 76(1):- Tax collected but not paid to Government:- 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**.

FORM GST DRC-6

[See rule 142(4)]

Reply to the Show Cause Notice

1. GSTIN		
2. Name		
3. Details of Show Cause Notice	Reference No.	Date of issue
4. Financial Year		
5. Reply		
<<Text box>>		

6. Documents uploaded		
<<List of documents>>		
7. Option for personal hearing	<input type="checkbox"/> Yes	<input type="checkbox"/> No

8. 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.

Signature of Authorized Signatory
Name
Designation/Status
Date

Form GST ASMT - 01
[See rule 98(1)]
Application for Provisional Assessment under section 60

1. GSTIN	
2. Name	
3. Address	

4. Details of Commodity / Service for which tax rate / valuation is to be determined								
Sr. No.	HSN	Name of commodity / service	Tax rate				Valuation	Average monthly turnover of the commodity / service
			Central tax	State / UT tax	Integrated tax	Cesses		
1	2	3	4	5	6	7	8	9
5. Reason for seeking provisional assessment								
6. Documents filed								

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 - 02

[See rule 98(2)]

Reference No.:

Date:

To

_____GSTIN

-----Name

_____(Address)

Application Reference No. (ARN)

Dated

Notice for Seeking Additional Information / Clarification / Documents for provisional assessment

Please refer to your application referred to above. While examining your request for provisional assessment, it has been found that the following information/documents are required for processing the same:

<< text >>

You are, therefore, requested to provide the information /documents within a period of<< 15 days>>from the date of service of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date your application is liable to be rejected without any further reference to you.

You are requested to appear before the undersigned for personal hearing on << Date -



-- Time ---Venue --->>.

Signature

Name
Designation

Form GST ASMT – 03
[See rule 98(2)]
Reply to the notice seeking additional information

1. GSTIN		
2. Name		
3. Details of notice vide which additional information sought	Notice No.	Notice date
4. Reply		
5. Documents filed		

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 – 04

[See rule 98(3)]

Reference No.:

Date

To

GSTIN -

Name -

Address -

Application Reference No. (ARN)

Dated

Order of Provisional Assessment

This has reference to your application mentioned above and reply dated-----, furnishing information/documents in support of your request for provisional assessment. Upon examination of your application and the reply, the provisional assessment is allowed as under:

<< text >>

The provisional assessment is allowed subject to furnishing of security amounting to Rs.-----
----- (in words) in the form of ----- (mode) and bond in the prescribed format by ----
----- (date).

Please note that if the bond and security are not furnished within the stipulated date, the provisional assessment order will be treated as null and void as if no such order has been issued.

Signature

Name

Designation

Form GST ASMT - 05
[See rule 98(4)]
Furnishing of Security

1. GSTIN					
2. Name					
3. Order vide which security is prescribed			Order No.	Order date	
4. Details of the security furnished					
Sr. No.	Mode	Reference no. / Debit entry no. (for cash payment)	Date	Amount	Name of Bank
1	2	3	4	5	6

Note – Hard copy of the bank guarantee and bond shall be submitted on or before the due date mentioned in the order.

5. Declaration -

- (i) The above-mentioned bank guarantee is submitted to secure the differential tax on the supply of goods and/or services in respect of which I/we have been allowed to pay taxes on provisional basis.
- (ii) I undertake to renew the bank guarantee well before its expiry. In case I/We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee.
- (iii) The department will be at liberty to invoke the bank guarantee provided by us to cover the provisional assessment in case we fail to furnish the required documents/ information to facilitate finalization of provisional assessment.

Signature of Authorised Signatory

Name

Designation / Status -----

Date -----

Bond for provisional assessment

[Rule 98(3) & 98(4)]

I/We.....of.....,hereinafter called "obligor(s)", am/are held and firmly bound to the President of India (hereinafter called "the President"/ the Governor of(State) (hereinafter called the "Governor") in the sum of.....rupees to be paid to the President/ Governor for which payment will and truly to be made. I/We jointly and severally bind myself/ourselves and my/our respective heirs/ executors/ administrators/ legal representatives/successors and assigns by these presents; Dated this.....day of.....;

WHEREAS final assessment of Integrated tax/ central tax/ State tax / Union territory taxon

..... (name of goods/services or both-HSN:.....) supplied by the above bounded obligor from time to time could not be made for want of full information with regard to the value or rate of tax applicable thereto;

and whereas the obligor desires that the provisional assessment in accordance with the provisions ofSection 60 be made;

AND WHEREAS the Commissioner has required the obligor to furnish bank guarantee for an amount of

..... rupees endorsed in favour of the President/ Governor and whereas the obligor has furnished such guarantee by depositing with the Commissioner the bank guarantee as aforementioned;

The condition of this bond is that the obligor and his representative observe all the provisions of the Act in respect of provisional assessment under section 60;

And if all dues of Integrated tax/ Central tax/ State tax/ Union territory tax or other lawful charges, which shall be demandable after final assessment, are duly paid to the Government along with interest, if any, within thirty days of the date of demand thereof being made in writing by the said Officer, this obligation shall be void;

OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force and virtue:

AND the President/ Governor shall, at his option, be competent to make good all the loss and damages from the amount of bankguarantee or by endorsing his rights under the above-written bond or both;

I/We further declare that this bond is given under the orders of the Central Government/ State Government for the performance of an act in which the public are interested;

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the obligor(s).

Signature(s) of obligor(s).

Date :

Place :

Witnesses

(1) Name and Address

Occupation

(2) Name and Address

Occupation

Date

Place

Witnesses

(1) Name and Address

Occupation

(2) Name and Address

Occupation

Accepted by me this.....day of (month)..... (year)

.....of (Designation)

for and on behalf of the President of
India./ Governor of (state)".

Form GST ASMT - 06

[See rule 98(5)]

Reference No.:

Date:

To

GSTIN -

Name -

Address -

Application Reference No. (ARN)

Date

Provisional Assessment order no. -

Date ----

Notice for seeking additional information / clarification / documents for final assessment

Please refer to your application and provisional assessment order referred to above. The following information / documents are required for finalization of provisional assessment:

<< text >>

You are, therefore, requested to provide the information /documents within a period of << 15 days>>from the date of receipt of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date your application is liable to be rejected without making any further reference to you.

☐

You are requested to appear before the undersigned for personal hearing on << Date - -- Time ---Venue --->>.

Signature

Name
Designation

Form GST ASMT – 07

[See rule 98(5)]

Reference No.:

Date

To

GSTIN

Name

Address

Provisional Assessment order No.

dated

Final Assessment Order

Preamble - << Standard >>

In continuation of the provisional assessment order referred to above and on the basis of information available / documents furnished, the final assessment order is issued as under:

Brief facts –

Submissions by the applicant -

Discussion and finding -

Conclusion and order -

The security furnished for the purpose can be withdrawn after compliance with the order by filing an application.

Signature

Name

Designation

Form GST ASMT - 08
[See rule 98(6)]

Application for Withdrawal of Security

1. GSTIN					
2. Name					
3. Details vide which security furnished			ARN	Date	
4. Details of the security to be withdrawn					
Sr. No.	Mode	Reference no. / Debit entry no. (for cash payment)	Date	Amount	Name of Bank
1	2	3	4	5	6

5. 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 – 09

[See rule 98(7)]

Reference No.:

Date

To

_____GSTIN

----- Name

_____Address

Application Reference No.

dated

Order for release of security or rejecting the application

This has reference to your application mentioned above regarding release of security amounting to Rs. ----- [----- Rupees (in words)]. Your application has been examined and the same is found to be in order. The aforesaid security is hereby released. Or

Your application referred to above regarding release of security was examined but the same was not found to be in order for the following reasons:

<< text >>

Therefore, the application for release of security is rejected.

Signature

Name

Designation

Date

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 - 11

[See rule 99(2)]

Reply to the notice issued under section 61 intimating discrepancies in the return

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-12
[See rule 99(3)]

Reference No.:

Date:

To

GSTIN

Name

Address

Tax period -

F.Y. -

ARN -

Date -

Order of acceptance of reply against the notice issued under section 61

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

Form GST ASMT - 13

[See rule 100(1)]

Reference No.:

Date:

To _____

GSTIN -

Name -

Address -

Tax Period -

F.Y. -

Return Type -

Notice Reference No.-

Date -

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 Period	Act	Tax	Interest	Penalty	Others	Total
1	2	3	4	5	6	7	8
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 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

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
[See rule 100(2)]

Reference No.:

Date:

To

Temporary ID

Name

Address

Tax Period -

F.Y. -

SCN reference no. -

Date -

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:- (details at Annexure)

(Amount in Rs.)

Sr No.	Tax Period	Act	Tax	Interest	Penalty	Others	Total
1	2	3	4	5	6	7	8
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

Form GST ASMT - 16
[See rule 100(3)]

Reference No.:

Date:

To

GSTIN/ID

Name

Address

Tax Period -

F.Y. -

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 Period	Act	Tax	Interest, if any	Penalty	Others	Total
1	2	3	4	5	6	7	8
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

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		
<p>6. Verification-</p> <p>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.</p> <p>Signature of Authorised Signatory</p> <p>Name _____</p> <p>Designation / Status -----</p> <p>Date -</p>		

Form GST ASMT - 18
[See rule 100(5)]

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

Form GST ADT - 01

[See rule 101(2)]

Reference No.:

Date:

To,

GSTIN

Name

Address

Period - F.Y.(s) -

Notice for conducting audit

Whereas it has been decided to undertake audit of your books of account and records for the financial year(s)..... to in accordance with the provisions of section 65. I propose to conduct the said audit at my office/at your place of business on -----.

And whereas you are required to:-

- (i) afford the undersigned the necessary facility to verify the books of account and records or other documents as may be required in this context, and
- (ii) furnish such information as may be required and render assistance for timely completion of the audit.

You are hereby directed to attend in person or through an authorised representative on (date) at.....(place) before the undersigned and to produce your books of account and records for the aforesaid financial year(s) as required for audit.

In case of failure to comply with this notice, it would be presumed that you are not in possession of such books of account and proceedings as deemed fit may be initiated as per the provisions of the Act and the rules made thereunder against you without making any further correspondence in this regard.

Signature ...

Name

Designation

Form GST ADT – 02

[See rule 101(5)]

Reference No.:

Date:

To,

GSTIN

Name

Address

Audit Report No. dated

Audit Report under section 65(6)

Your books of account and records for the F.Y..... has been examined and this Audit Report is prepared on the basis of information available / documents furnished by you and the findings are as under:

Short payment of	Integrated tax	Central tax	State /UT tax	Cess
Tax				
Interest				
Any other amount				

[Upload pdf file containing audit observation]

You are directed to discharge your statutory liabilities in this regard as per the provisions of the Act and the rules made thereunder, failing which proceedings as deemed fit may be initiated against you under the provisions of the Act.

Signature

Name

Designation

Form GST ADT - 03

[See rule 102(1)]

Reference No.:

Date:

To,

GSTIN

Name

Address

Tax period - F.Y.(s) -

Communication to the registered person for conduct of special audit under section 66

Whereas the proceedings of scrutiny of return /enquiry/investigation/..... are going on;

And whereas it is felt necessary to get your books of account and records examined and audited by(name), chartered accountant / cost accountant nominated by the Commissioner;

You are hereby directed to get your books of account and records audited by the said chartered accountant / cost accountant.

Signature

Name

Designation

Form GST ADT – 04
[See rule 102(2)]

Reference No.:

Date:

To,

GSTIN

Name

Address

Information of Findings upon Special Audit

Your books of account and records for the F.Y..... has been examined by -----
--- (chartered accountant/cost accountant) and this Audit Report is prepared on the basis of
information available / documents furnished by you and the findings/discrepancies are as
under:

Short payment of	Integrated tax	Central tax	State /UT tax	Cess
Tax				
Interest				
Any other amount				

[Upload pdf file containing audit observation]

You are directed to discharge your statutory liabilities in this regard as per the provisions of
the Act and the rules made thereunder, failing which proceedings as deemed fit may be
initiated against you under the provisions of the Act.

Signature

Name

Designation

[illegible]

<p>Note -</p> <p>1. Only applicable fields may be filled up.</p> <p>2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.</p> <p>3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.]</p>	<p>_____ Signature</p> <p>Name</p> <p>Designation</p> <p>Jurisdiction</p> <p>Address</p>
---	--

XX

FORM GST DRC-6

[See rule 142(4)]

Reply to the Show Cause Notice

1. GSTIN		
2. Name		
3. Details of Show Cause Notice	Reference No.	Date of issue
4. Financial Year		
5. Reply		
<<Text box>>		
6. Documents uploaded		
<<List of documents>>		
7. Option for personal hearing	<input type="checkbox"/> Yes	<input type="checkbox"/> No

8. 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.

Signature of Authorized Signatory
 Name
 Designation/Status
 Date

GST ASSESSMENT PROCEEDINGS NOT TO BE INVALID ON CERTAIN GROUNDS

An Article By: - Dr. Sanjiv Agarwal

February 25, 2022

[Section 160](#) of [CGST Act, 2017](#) provides that Assessment proceedings, etc. under the GST law shall not to be invalid on certain grounds

Statutory Provisions

Assessment proceedings, etc., not to be invalid on certain grounds

160. (1) No assessment, re-assessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings done, accepted, made, issued, initiated, or purported to have been done, accepted, made, issued, initiated in pursuance of any of the provisions of this Act shall be invalid or deemed to be invalid merely by reason of any mistake, defect or omission therein, if such assessment, re-assessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings are in substance and effect in conformity with or according to the intents, purposes and requirements of this Act or any existing law.

(2) The service of any notice, order or communication shall not be called in question, if the notice, order or communication, as the case may be, has already been acted upon by the person to whom it is issued or where such service has not been called in question at or in the earlier proceedings commenced, continued or finalised pursuant to such notice, order or communication.

This section provides that in certain situations, assessments, adjudication, summon proceedings or any other related proceedings shall not be held invalid or deemed to be invalid because of any mistake, defect, omission etc. if done, in accordance with the purpose, intention or requirement of the law.

It further provides that in certain situations, service of any notice or order or any other communication cannot be questioned, if it has already been acted upon by the person who has issued.

What type of proceedings are covered ?

This section covers the following proceedings :

1. Assessment
2. Re-assessment
3. Adjudication
4. Review
5. Revision
6. Appeal
7. Rectification
8. Notice
9. Summons or

10. Other proceedings

Actions covered for proceedings

Following actions in respect of above proceedings are covered for this section:

- a. Action done
- b. Accepted
- c. Made
- d. Issued
- e. Initiated
- f. Or purported to have been done

Impact of the provision

- a. Such actions in relation to specified proceedings shall not be valid or deemed to be invalid
- b. Such validation may be due to any reason by way of any mistake, defect or omission
- c. Such actions shall be in substance and effect in conformity with the intention, purpose and requirement of GST law or any other old law.

Validity of service of notice etc

According to sub-section (2), any notice, order or communication cannot be called in question if action has already been taken upon by the person to whom it is issued. This will also apply in the cases where it was not called in question in the past in earlier proceedings or earlier proceedings have been finalized.

Applicable rules and forms

According to [Rule 100](#) of [CGST Rules, 2017](#), the sub-rule (3), (4) and (5) provides as follows:

(3) The order of assessment under [sub-section \(1\) of section 64](#) shall be issued in [FORM GST ASMT-16](#) and a summary of the order shall be uploaded electronically in [FORM GST DRC-07](#).

(4) The person referred to in [sub-section \(2\) of section 64](#) may file an application for withdrawal of the assessment order in [FORM GST ASMT-17](#).

(5) The order of withdrawal or, as the case may be, rejection of the application under [sub-section \(2\) of section 64](#) shall be issued in [FORM GST ASMT-18](#).

Accordingly, following forms are required to be used for various purposes and are to be filed online:

S.No.	Form No.	Purpose
1.	GST ASMT – 16	Assessment order under sections 64(1) of CGST Act, 2017
2.	GST DRC -07	Summary of assessment order to be uploaded electronically
3.	GST ASMT -17	Application by taxable person for withdrawal of assessment order within 30 days
4.	GST ASMT- 18	Order of withdrawal or rejection of application

Author: - Dr. Sanjiv Agarwal

February 25, 2022

JAN'22 GST RETURN LEGAL CHANGES AND PRECAUTIONS

An Article By: - Vivek Jalan

December 25, 2021

The video relating to this article can be accessed at: <https://youtu.be/csrAbhFHdlE>

There are many amendments proposed from 1st January 2022. Among them the most crucial two which would impact all taxpayers is related to the legal changes for availing ITC and filing [GSTR-1](#) and [GSTR-3B](#) which have been notified vide [Notification No 39/2021-Central Tax dated 21st December 2021](#). In this article we will discuss the said two amendments and how the taxpayers shall prepare for the changes from the coming return filing for the period Dec'2021.

CHANGES FOR AVAILING INPUT TAX CREDIT FROM 1st JAN'22:

It is important to mention that the Apex Court very recently in the case of [UNION OF INDIA VERSUS BHARTI AIRTEL LTD. & ORS. \[2021 \(11\) TMI 109 - SUPREME COURT\]](#) answered **cardinal questions** as follows:

1. Taxpayer can avail ITC on the booked maintained and records as per the provisions of the [CGST Act, 2017](#) ([Section 16](#))
2. RTP is obliged to do self-assessment of ITC [u/s 59](#)
3. RTP reckon its eligibility to ITC and of output tax liability including the balance amount lying in cash or credit ledger primarily on the basis of his **office record and books of accounts**
4. The common portal is only a **facilitator** to feed or retrieve such information and **need not be the primary source** for doing self-assessment

The said judgement has been reversed w.e.f. 1st January 2022 as [Section 16](#) of The [CGST Act](#) has been amended to insert Clause 16(2)(aa) whereby adding a 5th condition to claiming ITC -

[Section 16\(2\)\(aa\)](#) states as follows –

(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,--

⁵[(aa) the details of the invoice or debit note referred to in clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under [section 37](#).]

5. Inserted vide the [Finance Act, 2021](#), dated: 28.03.2021, w.e.f. 01-01-2022, made effective w.e.f. 01.01.2022 vide [Notification No. 39/2021 - Central Tax dated 21.12.2021](#).

Hence from the above, it can be concluded that the entire GST period shall for the purposes of availing ITC through [GSTR-2A](#) shall be divided into two parts –

1. 1st July 2017 – 31st December 2021 – During this period the ITC could be on the basis of the purchase register.

2. 1st Jan 2022 onwards – ITC has to be availed only on the basis of [GSTR 2A](#)

Further Implications of the amendments for Tax Payers are as follows –

1. From 1st January 2022, Five conditions have to be satisfied to claim ITC –

- a. Recipient must possess the The tax invoice/ Debit Note.
- b. Recipient must have received the goods/services
- c. The Tax charged must be actually paid to the Govt.
- d. Recipient must file its [GSTR 3B](#)
- e. The supplier must file its [GSTR-1](#) and communicate the details to the recipient vide [GSTR 2A](#)

2. [Rule 36\(4\)](#) would be amended and not applicable going forward which requires that an excess to the extent of 5% may be availed over and above the value of GST reflected in [GSTR 2A/2B](#) -

²[(4) Input tax credit to be availed by a registered person in respect of invoices or debit notes, the details of which have not been ⁵[furnished] by the suppliers under [sub-section \(1\) of section 37](#) ⁶[in [FORM GSTR-1](#) or using the invoice furnishing facility], shall not exceed ⁷[5 per cent.] of the eligible credit available in respect of invoices or debit notes the details of which have been ⁵[furnished] by the suppliers under [sub-section \(1\) of section 37](#) ⁶[in [FORM GSTR-1](#) or using the invoice furnishing facility].]

3. The above amendment is prospective and hence from January 2022, i.e while filing the [GSTR 3B](#) of December 2021 taxpayers will only be allowed to avail that much ITC which is available in [GSTR 2A](#)

4. Explanation to [Rule 69](#) of [CGST Rules 2017](#) has notified [GSTR 2A](#) as the return for matching ITC between suppliers and recipients -

Explanation to [Rule 69](#) states as follows -

Explanation.- For the purposes of this rule, it is hereby declared that -

(i) The claim of input tax credit in respect of invoices and debit notes in [FORM GSTR-2](#) that were accepted by the recipient on the basis of [FORM GSTR-2A](#) without amendment shall be treated as matched if the corresponding supplier has furnished a valid return;

5. Incase there is a difference between [GSTR2A](#) & [GSTR 2B](#), i.e. suppliers file their [GSTR-1](#) belatedly, still on the basis of [Rule 69](#), the ITC may be availed on the basis of [GSTR 2A](#).

6. It is important to note [Section 42\(3\)](#) regarding Matching of Input Tax Credit which is mandatory for the department. Recovery proceedings against the recipient cannot be started immediately but the deficiency should be communicated to 'both', supplier and recipient. [Section 42\(3\)](#) states as follows -

Sec 42(3) Where the input tax credit claimed by a recipient in respect of an inward supply is in excess of the tax declared by the supplier for the same supply or the outward supply is not declared by the supplier in his valid returns, the discrepancy shall be communicated to both such persons in such manner as may be prescribed.

7. At the end of the year, i.e. while filing the return for Sept'2022, the ITC for FY 2020-21 will only be allowed only to the extent of [GSTR 2A](#) Balance.
8. What happens when the suppliers file their returns or amend the invoices post the recipients filing [GSTR 3B](#) for Sept 2022? In this regard, it is our legal submission that still incase the [GSTR 1](#) is filed by the suppliers and it reflects in the [GSTR2A](#) of the recipients, then ITC should be available.
9. As laid down by the Hon'ble Calcutta High Court in the case of [M/S LGW INDUSTRIES LIMITED & ORS. VERSUS UNION OF INDIA & ORS., ANMOL INDUSTRIES LTD. & ANR. VERSUS UNION OF INDIA & ORS., SURYA ALLOY INDUSTRIES LTD. & ANR. VERSUS UNION OF INDIA & ORS., RAJ METAL INDUSTRIES & ANR. VERSUS UNION OF INDIA & ORS. AND VICTORIA GLOBAL & ANR. VERSUS UNION OF INDIA & ORS. \[2021 \(12\) TMI 834 - CALCUTTA HIGH COURT\]](#) that there is a statutory obligation of taxpayers to verify the identity of the suppliers. The text is as under -

... also consider as to compliance of statutory obligation by the petitioners in verification of identity of the suppliers (RTP)

Hence, we advise that the recipients should lay down procedures to prove that steps have been taken to ensure that suppliers are identifiable.

GSTR 1 AMENDMENTS –

Explanation to [Section 75\(12\)](#) has been added as follows –

Section 75 General provisions relating to determination of tax

(12) Notwithstanding anything contained in [section 73](#) or [section 74](#), where any amount of self-assessed tax in accordance with a return furnished under [section 39](#) remains unpaid, either wholly or partly, or any amount of interest payable on such tax remains unpaid, the same shall be recovered under the provisions of [section 79](#).

¹[Explanation.--For the purposes of this sub-section, the expression "self-assessed tax" shall include the tax payable in respect of details of outward supplies furnished under [section 37](#), but not included in the return furnished under [section 39](#).]

[Section 79](#) on recovery of tax States that where any tax payable is not paid, the proper officer shall proceed to recover without issuing of a Show Cause Notice by deducting from refunds, detaining and selling goods or immovable property, collect from debtors,

The precautions thus to be taken from January 2022 are as follows –

1. File the [GSTR 1](#) so that on outward tax liability which as per [GSTR-1](#) is the actual tax liability. Any mistake in filing [GSTR-1](#) and its consequent difference with [GSTR-3B](#) may lead to recovery proceedings [u/s 79](#) of The [CGST Act](#) without issuance of a SCN.
2. Be careful in uploading Credit notes. Incase of a CN which is not uploaded in the [GSTR-1](#), there may be a difference between [GSTR-1](#) and [GSTR-3B](#). This may lead to recovery proceedings [u/s 79](#) of The [CGST Act](#) without issuance of a SCN.
3. In case of a major difference between [GSTR 1](#) and [GSTR 3B](#), one may represent before the Jurisdictional officer as to the reasons of the difference so that recovery proceedings may not be initiated.
4. Another option would be to pay the excess tax in this month and adjust it in the [GSTR 3B](#) of the next month to prevent any recovery proceedings.

Author: - Vivek Jalan

December 25, 2021

➤ **Rectification of clerical mistakes in order [S.161; Rule 142(7); DRC-08]**

SECTION 161. Rectification of errors apparent on the face of record. — Without prejudice to the provisions of section 160 [Assessment proceedings etc not to be invalid on certain grounds], and notwithstanding anything contained in any other provisions of this Act, any authority, who has passed or issued any decision or order or notice or certificate or any other document, may rectify any error which is apparent on the face of record in such decision or order or notice or certificate or any other document, either on its own motion or where such error is brought to its notice by any officer appointed under this Act or an officer appointed under the State Goods and Services Tax Act or an officer appointed under the Union Territory Goods and Services Tax Act or by the affected person within a period of three months from the date of issue of such decision or order or notice or certificate or any other document, as the case may be :

Provided that no such rectification shall be done after a period of six months from the date of issue of such decision or order or notice or certificate or any other document :

Provided further that the said period of six months shall not apply in such cases where the rectification is purely in the nature of correction of a clerical or arithmetical error, arising from any accidental slip or omission :

Provided also that where such rectification adversely affects any person, the principles of natural justice shall be followed by the authority carrying out such rectification.

Note:-

- (i) Under existing law only orders passed and issued under the act could be rectified. Now scope of rectification has widened by including decisions, notice, certificate and other documents issued under the GST act.
- (ii) Rectification of error u/s 161 of the act is alternate legal remedy available to the aggrieved taxable person to correct order or decision etc apart from an appeal u/s 107 of the act. Similarly it is an additional corrective action, in addition to review and appeal, available to the authorities to remove error and correct the order.
- (iii) Both parties have right to request to initiate rectification proceeding after satisfying essential condition of presence of error apparent on the face of record in such order etc.
- (iv) Generally, there are three types of errors such as errors of law, errors of facts and clerical, arithmetical errors. Errors which are patent, obvious, visible and evident from the face of record can be said as errors apparent on the face of record and could be covered under section 161 of the act.
- (v) Errors which involved debatable, arguable points, involving interpretation, long and elaborate arguments and required additional evidences can not covered scope of apparent errors.
- (vi) Failure to consider documents submitted by person while passing order or decision is error of fact and apparent on the face of record. Similarly, failure to consider provision of law is error of law and amount to error apparent on the face of record.

- (vii) **Time limit:-** Taxable person is required to file application for rectification within **three month** from the date of issue of such order or decision or notice or certificate. This time limit **can not be extended nor delay be condoned** on any ground. However, **no such time limit has been prescribed to Officers** for sending report to concerned authority, for initiation of rectification proceeding, on the ground of error apparent on the face of record. Similarly, **no such time limit is also applicable to the authority for initiation of proceeding on his own motion.**

Case Laws:

- (i) Supreme Court in M/s Deva Metal powder vs Commissioner of Trade Tax UP decided on 04-12-2007 observed that an error apparent on the face of the record for acquiring jurisdiction to effect rectification must be such **an error which may strike one on a mere looking at the record and would not require any long drawn process of reasoning.**
- (ii) Supreme Court in Satyanarayan Laxminarayan Hegde v. Mallikarjun Bhavanappa Tiruymale [AIR 1960 SC 137] observed as:
- “An error which has to be established by a long drawn process of reasoning on **points where there may conceivably be two opinions can hardly be said to be an error apparent** on the face of the record. Where an alleged error is far from self-evident and if it can be established, it has to be established, by lengthy and complicated arguments, such an error cannot be cured by a writ of certiorari according to the rule governing the powers of the superior Court to issue such a writ.”
- (iii) Supreme court observed in Master Construction Co. (P) Ltd. v. State of Orissa [1966] 17 STC 360, that **an error which is apparent from record should be one which is not an error which depends for its discovery on elaborate arguments on questions of fact or law.**
- “Mistake” means to take or understand wrongly or inaccurately; to make an error in interpreting; it is an error, a fault, a misunderstanding, a misconception. It is something which a duly and judiciously instructed mind can find out from the record.
 - “Apparent” means visible; capable of being seen, obvious; plain. It means “open to view, visible, evident, appears, appearing as real and true, conspicuous, manifest, obvious, seeming.” A mistake which is patent, which is obvious and **whose discovery is not dependent on argument or elaboration.** It is **not sufficient if there is merely a mistake** in the order sought to be rectified. The mistake to be rectified must be one apparent from the record. A decision on a debatable point of law or a disputed question of fact is not a mistake apparent from the record.
 - Rectification of an order does not mean obliteration of the order originally passed and its substitution by a new order.

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Rule 142(7):- Summary of Rectification / withdrawal order:- DRC-08:- Where a rectification of the order has been passed in accordance with the provisions of section 161 or where an order uploaded on the system has been withdrawn, a **summary of the rectification**

order or of the withdrawal order shall be uploaded electronically by the proper officer in **FORM GST DRC-08.**]

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[FORM GST DRC - 08																																																													
<i>[See rule 142(7)]</i>																																																													
Reference No. :						Date :																																																							
Summary of Rectification/Withdrawal Order																																																													
1. Particulars of order :																																																													
(a) Financial year, if applicable																																																													
(b) Tax period, if any						From --- To ----																																																							
(c) Section under which order is passed																																																													
(d) Original order no.																																																													
(e) Original order date																																																													
(f) Rectification order no.																																																													
(g) Rectification order date																																																													
[(h)] ARN, if applied for rectification																																																													
(i) Date of ARN																																																													
2. Your application for rectification of the order referred to above has been examined																																																													
3. It has come to my notice that the above said order requires rectification (Reason for rectification as per attached annexure)																																																													
4. The order referred to above (issued under section 129) requires to be withdrawn																																																													
5. Description of goods/services (if applicable) :																																																													
<table border="1" style="width: 100%; border-collapse: collapse;"><thead><tr><th style="width: 15%;">Sr. No.</th><th style="width: 25%;">HSN code</th><th style="width: 60%;">Description</th></tr></thead><tbody><tr><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td></tr></tbody></table>												Sr. No.	HSN code	Description																																															
Sr. No.	HSN code	Description																																																											
6. Section of the Act under which demand is created :																																																													
7. Details of demand, if any, after rectification :																																																													
(Amount in Rs.)																																																													
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1	2	3	4	5	6	7	8	9	10	11	12																																																		
Total																																																													
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																																																													

To	
	GSTIN/ID
	Name
	(Address)

Note -

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the Table at serial no. 7 i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.
4. Demand table at serial no. 7 shall not be filled up if an order issued under section 129 is being withdrawn.]

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➤ **Assessment or re-assessment cannot be invalidated on minor grounds, errors can be rectified**

SECTION 160. Assessment proceedings, etc., not to be invalid on certain grounds. —

(1) **No** assessment, re-assessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings done, accepted, made, issued, initiated, or purported to have been done, accepted, made, issued, initiated in pursuance of any of the provisions of this Act shall be invalid or deemed to be invalid merely by reason of any mistake, defect or omission therein, if such assessment, re-assessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings are in substance and effect in conformity with or according to the intents, purposes and requirements of this Act or any existing law.

(2) The service of any notice, order or communication shall not be called in question, if the notice, order or communication, as the case may be, has already been acted upon by the person to whom it is issued or where such service has not been called in question at or in the earlier proceedings commenced, continued or finalised pursuant to such notice, order or communication.

- **Appellate authority in GST can not remand the matter to adjudicating authority, but Appellate Tribunal can.**

Section 107(11):- The Appellate Authority shall, after making such further inquiry as may be necessary, pass such order, as it thinks just and proper, confirming, modifying or annulling the decision or order appealed against **but shall not refer the case back to the adjudicating authority that passed the said decision or order :**

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SECTION 113. Orders of Appellate Tribunal. — (1) The Appellate Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the decision or order appealed against **or may refer the case back to the Appellate Authority, or the Revisional Authority or to the original adjudicating authority, with such directions as it may think fit, for a fresh adjudication or decision after taking additional evidence, if necessary.**

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Section 75(3):- Where any order is required to be issued in pursuance of the direction of the Appellate Authority or Appellate Tribunal or a court, such order shall be issued **within two years** from the date of communication of the said direction. **[Consequential OIO to be issued within 2 years]**

➤ **Provisional Attachment** [S.83; Rule 159; DRC-22, 22A, 23]

➤ **Prior to 01.01.2022:-** [Notification 39/2021-CT dt 21.12.21]

SECTION 83. — Provisional attachment to protect revenue in certain cases. — (1) Where during the pendency of any proceedings under ~~section 62 or section 63 or section 64 or section 67 or section 73 or section 74~~, the ~~Commissioner is of the opinion~~ that for the purpose of protecting the interest of the Government revenue, it is necessary so to do, he may, by order in writing attach provisionally ~~any property, including bank account~~, belonging to the taxable person in such manner as may be prescribed.

(2) ~~Every such provisional attachment shall cease to have effect after the expiry of a period of one year~~ from the date of the order made under sub-section (1).

➤ **With effect from 01.01.2022:-** [Notification 39/2021-CT dt 21.12.21]

(1) Where, ~~after the initiation of any proceeding~~ under Chapter XII, Chapter XIV or Chapter XV, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue it is necessary so to do, he may, by order in writing, attach provisionally, any property, including bank account, belonging to the taxable person ~~or any person specified in sub-section (1A) of section 122~~, in such manner as may be prescribed.

(2) Every such provisional attachment shall cease to have effect after the expiry of a period of one year from the date of the order made under sub-section (1).

Note:-

- (i) **Commr can not delegate powers conferred by legislature:-** Gujrat High Court quashes the attachment order by A.C. 2020-TIOL-115-HC-AHM-GST Enprocon Enterprise Ltd Vs Assistant Commissioner of State Tax
- (ii) **Filing objection within 7 days u/r 159(5) is directory and not mandatory:-** RR India Pvt Ltd Vs UoI, 2020-TIOL-562-HC-DEL-GST
- (iii) Attachment of bank account and trading assets **should be resorted to only as a last resort** or measure and **should not be equated with the attachment in the course of recovery proceedings:-** 2019 (30) G.S.T.L. 15 (Guj.) IN THE HIGH COURT OF GUJARAT AT AHMEDABAD, J.B. Pardiwala and A.C. Rao, JJ. VALERIUS INDUSTRIES Versus UNION OF INDIA, R/Special Civil Application No. 13132 of 2019, decided on 28-8-2019

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RULE 159. Provisional attachment of property. — (1) Where the Commissioner decides to attach any property, including bank account in accordance with the provisions of section 83, **he shall pass an order in FORM GST DRC-22** to that effect mentioning therein, the details of property which is attached.

(2) The **Commissioner shall send a copy** of the order of attachment to the concerned Revenue Authority or Transport Authority or any such Authority **to place encumbrance** on the said **movable or immovable property**, which shall be removed only on the written instructions from

the Commissioner to that effect [**wef 1.1.22:- ... and a copy of such order shall also be sent to the person whose property is being attached under section 83**].

(3) Where the property attached is of **perishable or hazardous nature**, **[and if the person whose property has been attached]** pays an amount equivalent to the **market price** of such property **or the amount that is or may become payable** by the taxable person, **whichever is lower**, then such **property shall be released** forthwith, by an **order in FORM GST DRC-23**, on proof of payment.

(4) Where ~~the taxable person~~ **[such person]** **fails to pay the amount** referred to in sub-rule (3) in respect of the said property of perishable or hazardous nature, the **Commissioner may dispose of such property and the amount realized thereby shall be adjusted** against the tax, interest, penalty, fee or any other amount payable by such person.

(5) Any person whose property is attached **may, [file an objection in form GST-22A]** **to the effect that the property attached was or is not liable to attachment**, and the Commissioner may, after affording an opportunity of **being heard** to the person filing the objection, **release the said property** by an order in **FORM GST DRC-23**.

(6) **The Commissioner may, upon being satisfied that the property was, or is no longer liable for attachment, release** such property by issuing an order in **FORM GST DRC-23**.

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FORM GST DRC-22

[See rule 159(1)]

Reference No. :

Date :

To

Name

Address

(Bank/Post Office/Financial Institution/Immovable property registering authority)

Provisional attachment of property under section 83

It is to inform that M/s ----- (name) having principal place of business at ----- (address) bearing registration number as ----- (GSTIN/ID), PAN ----- is a registered taxable person under the <<SGST/CGST>> Act. **Proceedings have been launched against the aforesaid taxable person under section << --->> of the said Act to determine the tax or any other amount due from the said person. As per information available with the department, it has come to my notice that the said person has a -**

<<saving/current/FD/RD/depository>>account in your <<bank/post office/financial institution>> having account no. <<A/c no.>>;

Or

property located at <<property ID & location>>.

In order to protect the interests of revenue and in exercise of the powers conferred under section 83 of the Act, I - ----- (name), ----- (designation), **hereby provisionally attach** the aforesaid account/property.

No debit shall be allowed to be made from the **said account or any other account** operated by the aforesaid person on the same PAN without the prior permission of this department.

or

The **property mentioned above shall not be allowed to be disposed** of without the prior permission of this department.

Signature
Name
Designation

Copy to -

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FORM GST DRC-23

[See rule 159(3), 159(5) & 159(6)]

Reference No. :

Date :

To

_____ Name

_____ Address

(Bank/Post Office/Financial Institution/Immovable property registering authority)

Order reference No. -

Date -

Restoration of provisionally attached property / bank account under section 83

Please refer to the attachment of <<saving / current/FD/RD>> account in your <<bank/post office/financial institution>> having account no. << ----- >>, attached vide above referred order, to safeguard the interest of revenue in the proceedings launched against the person. Now, there is no such proceedings pending against the defaulting person which warrants the attachment of the said accounts. Therefore, the said account may now be restored to the person concerned.

or

Please refer to the attachment of property <<ID/Locality>> attached vide above referred order to safeguard the interest of revenue in the proceedings launched against the person. Now, there is no such proceedings pending against the defaulting person which warrants the attachment of the said property. Therefore, the said property may be restored to the person concerned.

Signature
Name
Designation

Copy to -

CHAPTER XI
ASSESSMENT AND AUDIT

98. Provisional Assessment.-(1) Every registered person requesting for payment of tax on a provisional basis in accordance with the provisions of sub-section (1) of section 60 shall furnish an application along with the documents in support of his request, electronically in FORM GST ASMT-01 on the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(2) The proper officer may, on receipt of the application under sub-rule (1), issue a notice in FORM GST ASMT-02 requiring the registered person to furnish additional information or documents in support of his request and the applicant shall file a reply to the notice in FORM GST ASMT – 03, and may appear in person before the said officer if he so desires.

(3) The proper officer shall issue an order in FORM GST ASMT-04 allowing the payment of tax on a provisional basis indicating the value or the rate or both on the basis of which the assessment is to be allowed on a provisional basis and the amount for which the bond is to be executed and security to be furnished not exceeding twenty-five per cent. of the amount covered under the bond.

(4) The registered person shall execute a bond in accordance with the provisions of sub-section (2) of section 60 in FORM GST ASMT-05 along with a security in the form of a bank guarantee for an amount as determined under sub-rule(3):

Provided that a bond furnished to the proper officer under the State Goods and Services Tax Act or Integrated Goods and Services Tax Act shall be deemed to be a bond furnished under the provisions of the Act and the rules made thereunder.

Explanation.- For the purposes of this rule, the expression “amount” shall include the amount of integrated tax, central tax, State tax or Union territory tax and cess payable in respect of the transaction.

(5) The proper officer shall issue a notice in FORM GST ASMT-06, calling for information and records required for finalization of assessment under sub-section (3) of section 60 and shall issue a final assessment order, specifying the amount payable by the registered person or the amount refundable, if any, in FORM GST ASMT-07.

(6) The applicant may file an application in FORM GST ASMT-08 for the release of the security furnished under sub-rule (4) after issue of the order under sub-rule (5).

(7) The proper officer shall release the security furnished under sub-rule (4), after ensuring that the applicant has paid the amount specified in sub-rule (5) and issue an order in FORM GST ASMT-09 within a period of seven working days from the date of the receipt of the application under sub-rule (6).

99. Scrutiny of returns.- (1) Where any return furnished by a registered person is selected for scrutiny, the proper officer shall scrutinize the same in accordance with the provisions of section 61 with reference to the information available with him, and in case of any discrepancy, he shall issue a notice to the said person in FORM GST ASMT-10, informing him of such discrepancy and seeking his explanation thereto within such time, not exceeding thirty days from the date of service of the notice or such further period as may be permitted by him and also, where possible, quantifying the amount of tax, interest and any other amount payable in relation to such discrepancy.

(2) The registered person may accept the discrepancy mentioned in the notice issued under sub-rule (1), and pay the tax, interest and any other amount arising from such discrepancy and inform the same or furnish an explanation for the discrepancy in FORM GST ASMT-11 to the proper officer.

(3) Where the explanation furnished by the registered person or the information submitted under sub-rule (2) is found to be acceptable, the proper officer shall inform him accordingly in FORM GST ASMT-12.

100. Assessment in certain cases. (1) The order of assessment made under sub-section (1) of section 62 shall be issued in FORM GST ASMT-13.

(2) The proper officer shall issue a notice to a taxable person in accordance with the provisions of section 63 in FORM GST ASMT-14 containing the grounds on which the assessment is proposed to be made on best judgment basis and after allowing a time of fifteen days to such person to furnish his reply, if any, pass an order in FORM GST ASMT-15.

(3) The order of summary assessment under sub-section (1) of section 64 shall be issued in FORM GST ASMT-16.

(4) The person referred to in sub-section (2) of section 64 may file an application for withdrawal of the summary assessment order in FORM GST ASMT-17.

(5) The order of withdrawal or, as the case may be, rejection of the application under sub-section (2) of section 64 shall be issued in FORM GST ASMT-18.

101. Audit.-(1) The period of audit to be conducted under sub-section (1) of section 65 shall be a financial year or multiples thereof.

(2) Where it is decided to undertake the audit of a registered person in accordance with the provisions of section 65, the proper officer shall issue a notice in FORM GST ADT-01 in accordance with the provisions of sub-section (3) of the said section.

(3) The proper officer authorised to conduct audit of the records and the books of account of the registered person shall, with the assistance of the team of officers and officials accompanying him, verify the documents on the basis of which the books of account are maintained and the returns and statements furnished under the provisions of the Act and the rules made thereunder, the correctness of the turnover, exemptions and deductions claimed, the rate of tax applied in respect of the supply of goods or services or both, the input tax credit availed and utilised, refund claimed, and other relevant issues and record the observations in his audit notes.

(4) The proper officer may inform the registered person of the discrepancies noticed, if any, as observed in the audit and the said person may file his reply and the proper officer shall finalise the findings of the audit after due consideration of the reply furnished.

(5) On conclusion of the audit, the proper officer shall inform the findings of audit to the registered person in accordance with the provisions of sub-section (6) of section 65 in FORM GST ADT-02.

102. Special Audit.-(1) Where special audit is required to be conducted in accordance with the provisions of section 66, the officer referred to in the said section shall issue a direction in FORM GST ADT-03 to the registered person to get his records audited by a chartered accountant or a cost accountant specified in the said direction.

(2) On conclusion of the special audit, the registered person shall be informed of the findings of the special audit in FORM GST ADT-04.

FAQs > Filing Application for Withdrawal of Summary Assessment Order and Tracking the Status of the Subsequent Proceedings u/s 64

1. What is Summary Assessment u/s 64?

Summary Assessment u/s 64 is framed by an Adjudicating Authority (A/A) to assess the tax due from the person in charge of the goods, if an evidence showing a tax liability of person has been established, with sufficient grounds to believe that any delay in doing so will adversely affect the interest of revenue.

Note: A/A cannot frame the Summary Assessment u/s 64 without prior approval of Additional Commissioner (AC)/Joint Commissioner (JC).

2. What is procedure of Summary Assessment proceedings u/s 64?

Following is the procedure of Summary Assessment proceedings u/s 64:

1. **A/A issues the "Order for creation of demand"** against the taxpayer, after approval from AC/JC. The intimation of the issue of order is sent to the concerned taxpayer via email id and SMS. Also, he/she can view the issued order from the following navigation: Services > User Services > View Additional Notices/Orders.
2. The **taxpayer can file an application for withdrawal of the issued order within 30 days** (of the communication of Order for creation of demand) and send it to AC/JC on the GST Portal. Taxpayers who are Temp ID holders can file the application for withdrawal offline and send it to AC/JC.

Note: The facility of filing offline application is available only for the Temp ID holders and not for other taxpayers.

3. On receiving the withdrawal application, **AC/JC can take following actions:**

3a. **Accept the application** and issue "ASSESSMENT ACCEPTANCE ORDER - ASMT-18(A)" and recommend it for proceedings to be initiated u/s 73 /74 for determination of tax.

3b. **Reject the application** and issue "ASSESSMENT REJECTION ORDER - ASMT-18(R)" confirming the Order for creation of demand and adjudicating the matter.

4. Once AC/JC has issued the order, **Taxpayer/Temp ID holder would receive the intimation of the issue of acceptance/rejection** via email id and SMS and following actions take place on the GST Portal:

- Dashboard of the Taxpayer/Temp ID holder is updated with the record of the issued Order and they can view it from the following navigation: Services > User Services > View Additional Notices/Orders > View > Case Details > WITHDRAWAL ORDER
- In case of acceptance, the original order framed u/s 64(1) will stand withdrawn and demand will get updated in Electronic Liability Register (a credit entry will be passed into the Liability Register reversing the demand and DCR will be updated accordingly).
- In case of rejection, the matter will remain adjudicated and the issued "Order for Creation of Demand" will be confirmed.

Note: In the case of rejection of an offline application filed by a Temp ID holder, no action will take place on the GST Portal. Intimation of rejection will be sent to the taxpayer offline by AC/JC.

3. What documents will I receive once order for creation of demand against me is issued?

You will receive two documents i.e. Form GST ASMT-16 generated by system and annexure uploaded by officer.

4. What is the prescribed time limit for me to file application in Form GST-ASMT-17 for withdrawal of the assessment order?

The prescribed time limit for a taxpayer to file application for withdrawal of assessment order, Form GST-ASMT-17, is 30 days. He/she must file application in Form GST-ASMT-17, within 30 days of the issuance of order and send it to the AC/JC.

5. I have a temp id. Can I file Form GST-ASMT-17?

If you have a temp id, you can file the Form GST-ASMT-17 offline and send it to the concerned AC/JC.

6. What happens on the GST Portal once a taxpayer files application in Form GST-ASMT-17?

Once a taxpayer files an application for withdrawal of the assessment order, following actions happen on the GST Portal:

- Dashboard of the taxpayers gets updated with the record of the filed application. Also, acknowledgement of the filed application is sent via email id and SMS along with the generated ARN.
- ARN/Case ID Status is updated to "Pending for Processing by AC/JC".

Note: No action will take place on the GST Portal in case of Temp ID holders who have filed the application offline.

7. What happens on the GST Portal once the AC/JC approves the application for withdrawal of the issued order for creation of demand?

Once the AC/JC approves the application for withdrawal of the issued order for creation of demand, following actions happen on the GST Portal:

- Intimation of the issue of withdrawal order is sent to the concerned Taxpayer/Temp ID holder via email id and SMS.
- Dashboard of the Taxpayer/Temp ID holder is updated with the record of the issued Order and they can view it from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details > WITHDRAWAL ORDER**
- The original order framed u/s 64(1) will stand withdrawn and demand will get updated in Electronic Liability Register (a credit entry will be passed into the Liability Register reversing the demand and DCR will be updated accordingly).

8. What documents will I receive once my application for withdrawal is accepted?

You will receive two documents i.e. Form GST ASMT-18(A) generated by system and annexure uploaded, if any, by officer.

9. What happens on the GST Portal once the AC/JC rejects the application for withdrawal of the issued order for creation of demand?

Once the AC/JC rejects the application for withdrawal of the order for creation of demand, following actions happen on the GST Portal:

- Intimation of the issue of order is sent to the concerned taxpayer via email id and SMS.
- Dashboard of the Taxpayer is updated with the record of the issued Order and they can view it from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details > WITHDRAWAL ORDER.**
- The matter will remain adjudicated and the issued "Order for Creation of Demand" will be confirmed. There will be no change in the demand created originally.

Note: In the case of rejection of an offline application filed by a Temp ID holder, no action will take place on the GST Portal. Intimation of rejection will be sent to the taxpayer offline by AC/JC.

10. What documents will I receive once my application for withdrawal is rejected?

In case you had filed an application online on the GST Portal, you will receive two documents i.e. Form GST ASMT-18(R) generated by system and annexure uploaded by officer. You can view and download them from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details > WITHDRAWAL ORDER.**

In case you are a Temp ID holder and had filed the application offline, you will receive the intimation offline.

11. During the processing of my application for withdrawal, what all and when the Status changes take place in the ARN/Case ID on the GST Portal?

During the processing of an application for withdrawal, the ARN/Case ID may undergo following Status changes:

1. **Pending for action by tax officer:** When status of ARN/Case ID is under work item of tax officer.
2. **Order for creation of demand issued:** When order for creation of demand is issued by A/A against a taxpayer
3. **Pending for Processing by AC/JC:** When a taxpayer file Form GST-ASMT-17 of withdrawal of the issued Summary Assessment order
4. **Application for withdrawal rejected:** When AC/JC rejects withdrawal application of a taxpayer
5. **Order withdrawn, Recommended for action u/s 73/74:** When AC/JC approves withdrawal application of a taxpayer

FAQs > Filing Application for Rectification or Taking Action in the Subsequent Proceedings u/s 161 Conducted by Tax Officer

1. How can Rectification of errors in decision, Orders, notice or certificate or any other document be done?

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.

2. What is the time limit within which a taxpayer can file for rectification?

Taxpayer must file the rectification application within a period of three months, from the date of issue of such order.

3. Can I file an application of rectification of Order if appeal is filed against that order?

If appeal is filed against assessment order, then application of rectification of Order, against that order, cannot be filed.

4. What happens if a suo moto rectification done by an Adjudication Authority (A/A) adversely affects any person?

If rectification of an Order is going to adversely affect any person, then Adjudication Authority (A/A) must provide him/her an opportunity of being heard. For this, the A/A must issue "Additional Information" notice to the concerned taxpayer, hear him/her in Personal Hearing and then issue the Rectification Order.

5. In the case of suo moto rectification order done by an A/A in any of my cases, how will I come to know about it and where can I view the issued orders/notice on the GST portal?

In the case of suo moto rectification done by the A/A on any order (Ref. No.), you will receive an intimation via email and SMS. You can view the issued order/notice from the following navigation: **Services > User Services > View Additional Notices/Orders**

6. What is the procedure of rectification of order?

Following is the procedure of rectification of order:

1. Taxpayer files an application for rectification of order or an A/A initiates a suo moto rectification.
2. In case of suo moto rectification:
 - (a) If rectification does not adversely affect the person, then A/A can rectify and issue the rectified Order on his/her motion.
 - (b) If rectification of the order adversely affects the person, then A/A performs following steps 3 to 6.
3. A/A issues a notice to the taxpayer seeking additional clarifications. If personal hearing is required, personal hearing date/time/venue is also scheduled while issuing the notice.

4a. Taxpayer can reply to the issued notice and also request for a personal hearing (in case A/A has not called for a personal hearing in the issued notice) in his/her reply.

Or

4b. Taxpayer can file for application of extension offline. Tax Official can approve the application and allow Adjournment maximum 3 times.

- If A/A approves the application of extension, A/A will issue an adjournment with the new date/time and venue of personal hearing.
- If A/A does not approve the application of extension, the taxpayer will have to reply by the "Due Date for Reply" mentioned in the notice.

5a. In case of no reply from taxpayer, A/A can issue a Reminder. Maximum three such reminders can be issued. If taxpayer does not reply, even after the issue of three reminders, A/A can rectify and issue the rectified Order on his/her motion.

5b. In case the taxpayer replies on time, A/A examines the taxpayer's reply and if a personal hearing is scheduled, hears the parties involved in the case.

6. Based on the taxpayer's reply and personal hearing proceedings (if conducted), A/A rectifies and issues the rectified Order.

7. What is the time limit for the completion of Rectification of Order related proceedings?

The Rectification Order must be passed by A/A within 6 months from date of original order, except in cases of Orders that require rectification of clerical/arithmetical mistake in them (arising from any accidental slip or omission). In such cases of clerical/arithmetical mistake in Orders, rectification order may be issued even after six months.

8. What happens on the GST Portal once I file an application for rectification of order?

Once you file an application for rectification of order, following actions take place on the GST Portal:

- Acknowledgement screen is displayed, containing the generated ARN.
- You will receive an intimation of successful filing, along with the generated ARN, on your registered email and mobile.
- You will be able to view and track the ARN from the following navigation: **Dashboard > Services > User Services > My Applications > Case Details > APPLICATIONS**

9. What documents will I receive once Notice is issued?

You will receive documents i.e. system-generated Notice for seeking clarification for rectification of order and annexure uploaded by officer.

10. What happens on the GST Portal once I file a reply?

Once you file your reply, following actions take place on the GST Portal:

- **Notices and Orders** page is displayed with the generated Reference number (RFN).
- You will receive an intimation of successful filing, along with the generated RFN, on your registered email and mobile.
- The **REPLIES** tab gets updated with the record of the filed reply in a table and with the **Status** updated to "**Reply furnished, Pending for rectification order**".

11. What happens on the GST Portal if rectification order is issued?

If rectification order is issued, following actions take place on the GST Portal:

- Rectification order will be generated and intimation of issue of order shall be sent to the taxpayer via his/her registered email ID and mobile.
- Order will also be available at the dashboard of taxpayer for view, print and download.
- Electronic liability register and DCR will be updated accordingly.
- In case of application received from taxpayer, Status of ARN/RFN will get changed to 'Order rectified'.

12. What happens on the GST Portal if rectification application is rejected?

If application for rectification is rejected, following actions take place on the GST Portal:

- 'Rejection of application for rectification' shall be issued and intimation of issue of order shall be sent to the taxpayer via his/her registered email and mobile.
- Order will also be available at the dashboard of taxpayer for view, print and download.
- Status of ARN shall get updated to 'Application rejected'.

FAQs > Filing Application for Restoration of Provisional Attachment

1. What is Restoration of Provisional Attachment?

If 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.

2. How Restoration of Provisional Attachment takes place?

Restoration of Provisional Attachment can be initiated suo moto by the Tax Official or the taxpayer can file an application for Restoration of Provisional Attachment within 7 days of attachment order.

3. Application for Restoration of Provisional Attachment can be filed by which date?

Application for restoration of provisional attachment need to be filed within 7 days of provisional attachment order.

4. From where can I file an application for Restoration of Provisional Attachment?

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

5. From where can I view filed application for Restoration of Provisional Attachment?

Navigate to **Services > User Services > My Applications > Application for Restoration of Provisional Attachment > SEARCH > Click ARN** option.

6. From where can I view notice issued for Restoration of Provisional Attachment?

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

7. From where can I reply to notice issued for Restoration of Provisional Attachment?

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

8. In the case of suo moto Restoration of Provisional Attachment done by Tax Official, how will I come to know of that and where can I view the issued notice on the GST portal?

In the case of **suo moto Restoration of Provisional Attachment done by Tax Official**, you will receive an intimation via email and SMS. You can view the issued notice from the following navigation: **Services > User Services > View Additional Notices/Orders > View** option.

9. What are the various statuses for application for Restoration of Provisional Attachment?

Various statuses for Restoration of Provisional Attachment are:

1. Pending for action by tax officer - Status of ARN upon application received for restoration of provisional attachments.
2. Pending for reply by taxpayer - Status of RFN upon issue of notice to taxpayer to seek clarification.
3. Reply furnished, pending for order - Status of ARN upon reply received from taxpayer.
4. Restoration order issued - Status of ARN upon issue of restoration order.

10. From where can I view order issued for Restoration of Provisional Attachment?

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

FAQs > Filing Form GST DRC-06 against Proceedings initiated by Tax Officer u/s 73 and 74 Related to Determination of Tax

1. What is Section 73 & 74?

Section 73: Covers determination of tax not paid or short paid or erroneously refunded or ITC availed wrongly or utilized for any reason other than fraud, willful misstatement or suppression of facts.

Section 74: Covers determination of tax not paid or short paid or erroneously refunded or ITC availed wrongly or utilized by reason of fraud, willful misstatement or suppression of facts.

2. What are the reasons for initiating Assessment/Adjudication proceedings u/s 73 and 74?

Some of the reasons for initiating Assessment/Adjudication proceedings u/s 73 and 74 are given below:

- Where the taxpayer has violated the conditions prescribed for availing composition scheme
- Where the ISD has distributed excess credit or distributed credit in contravention of the provisions of the Act
- Where the tax deductor fails to comply with the TDS provisions mentioned in section 51
- Where the taxpayer fails to comply with the notice issued u/s 61 or explanation given is not found satisfactory after the scrutiny of return
- Where the summary assessment framed u/s 64 has been withdrawn by Additional/Joint Commissioner either Suo moto or on application
- Where a case is recommended based on the Audit conducted u/s 65
- Where a case is recommended by Special Audit conducted u/s 66
- Where a case is recommended based on the survey conducted u/s 67
- Where there are other cases of tax not paid/short paid/erroneously refunded/ITC wrongly availed or utilized

3. What is the general procedure of conducting Assessment/Adjudication proceedings u/s 73 and 74?

General procedure of conducting Assessment/Adjudication proceedings u/s 73 and 74 is:

- Notice shall be issued to the taxpayer for furnishing reply to show cause notice. In case the Tax Official has called for a Personal Hearing in the notice; date, time and venue of personal hearing will also be provided there
- If reply to notice furnished by taxable person within time specified or extended period is satisfactory, then "Drop Proceeding Order" will be issued.
- If reply to notice furnished by taxable person within time specified or extended period is not satisfactory, then officer can issue "Assessment order u/s 73 or 74" within specified period.

4. During Assessment/Adjudication proceedings u/s 73 and 74 against a taxpayer, at what different stages will a taxpayer receive an intimation via SMS or email?

During Assessment/Adjudication proceedings, a taxpayer will receive an intimation via SMS or email on registered mobile no. and email ID.

Intimation via SMS or email will be sent at the following stages:

- Issue of Acknowledgement in Form GST DRC-04, if Voluntary Payment was made before the issue of SCN
- Issue of 'intimation of conclusion of proceeding' in Form GST DRC-05, if payment was made within 30 days of issue of SCN
- Issue of SCN and summary of show cause notice in Form GST DRC-01
- Issue of Statement and a summary of the statement in Form GST DRC-02.
- Submission of Reply in Form GST DRC-06
- Issue of each Adjournment notice
- Issue of each Reminder
- Issue of Assessment Order and summary of order in Form GST DRC-07 or Drop Proceeding Order

5. In case I make voluntary payment before the issue of Show Cause Notice (SCN), what is the procedure of conducting Assessment/Adjudication proceedings u/s 73 and 74?

In case, taxpayer makes voluntary payment before issue of Show Cause Notice (SCN), the procedure of conducting Assessment/Adjudication proceedings u/s 73 and 74 will be as under:

- Tax officer will check and assess the payment made.
- If the tax officer is satisfied that the payment of amount mentioned in the case is made, then status of ARN/Case id will be changed to "Acknowledged" and intimation of acknowledgment of acceptance of payment made voluntarily will be sent to person via email and SMS and Acknowledgement will be issued in Form GST DRC-04.
- In case, voluntary payment made before SCN is found to be deficient or person has not made voluntary payment, tax officer has option to issue SCN for the amount which falls short of the amount actually payable. Tax officer has to decide the section in which proceedings are to be initiated i.e. section 73 or section 74.

6. What documents will I receive once the Tax Officer issues SCN u/s 73 or 74 against my case?

Once the Tax Officer issues SCN u/s 73 or 74, you will receive two documents i.e. SCN under section 73 or 74, Summary of notice in Form GST DRC-01 generated by system and annexure uploaded by officer.

7. In what case does the Tax Officer issue Statement u/s 73 or 74?

Statement u/s 73 or 74 can be issued for period not covered in SCN (on the same grounds as in the SCN under consideration).

8. Can a Statement u/s 74 be issued, where provisions of Section 73 are applicable?

Yes, Statement u/s 74 can be issued, where provisions of Section 73 are applicable.

9. What documents will I receive once the Tax Officer issues Statement u/s 73 or 74 against my case?

Once the Tax Officer issues Statement u/s 73 or 74 against your case, you will receive two documents i.e. Statement, and summary of Statement in Form GST DRC-02 generated by system and annexure uploaded by officer, if any.

10. How many reminders can be issued against a case after the issue of SCN/Statement?

After the issue of SCN/Statement, maximum 3 Reminders can be issued against a case.

11. How can I seek adjournment after the issue of SCN and how will I come to know whether or not tax officer has granted adjournment or not?

After the issue of SCN/Statement, you can seek adjournment by filing application of extension offline. If the same is approved by tax officer, then tax officer will update the adjournment details on the GST Portal and the intimation of issue of adjournment will be sent to taxpayer via his/her registered email and SMS and also will be available on taxpayer's dashboard: **Services > User Services > View Additional Notices/Orders > View > Case Details > NOTICES**

If extension request is rejected by tax officer, then tax payer will have to furnish explanation or attend the personal hearing on the date specified in SCN.

12. When do I need to file Reply in Form GST DRC-06?

Once the Tax Officer has issued SCN against your case and you have not made payment within 30 days of SCN due to any reason, you must file your Reply in Form GST DRC-06.

13. In the SCN issued against my case, the tax officer has not called for a Personal Hearing. Can I request for a Personal Hearing?

Yes, you can request for a Personal Hearing while filing your Reply in Form GST DRC-06 by selecting "Yes" in the **Personal Hearing Required?** field.

14. What happens on the GST Portal after filing Reply in Form GST DRC-06?

Once you file your reply in Form GST DRC-06 successfully, following actions take place on the GST Portal:

- ARN/Case ID Status is updated to "Reply furnished, Pending for order by tax officer".
- The REPLIES tab of the Case Details screen gets updated with the record of the filed reply
- You will receive an acknowledgement intimation via your registered email and SMS, along with the generated RFN.
- Form GST DRC-06 generated by system and attachments (if any) uploaded by you will be made available on the Tax Officer's dashboard.

15. When can the tax officer drop Assessment/Adjudication proceedings u/s 73 or 74 against the taxpayer?

The tax officer can drop Assessment/Adjudication proceedings u/s 73 or 74 against a taxpayer, if amount of dues is paid by the taxpayer or the reply filed by the taxpayer has been found satisfactory.

The proceedings can be deemed to be concluded in following cases:

- **For section 73:** If taxpayer makes the payment of tax along with interest and penalty @10% (if applicable) within 30 days of issue of notice and the tax officer is satisfied with above voluntary payment, then in such case, it shall be

deemed that all the proceedings have been concluded.

- **For section 74:** If taxpayer makes the payment of tax and interest along with penalty@25% of tax within 30 days of issue of notice and the tax officer is satisfied with voluntary payment, then in such case, it shall be deemed that all the proceedings have been concluded.

Note: Please refer to relevant Section/ Rule for details.

16. What is the criteria of issuing Assessment Order u/s 73 or 74?

In case, the tax officer is not satisfied with the response of the taxpayer or if the taxpayer does not attend the personal hearing and neither furnish Reply on date specified in SCN or extended date, then tax officer can issue order u/s 73 or 74.

17. What documents will I receive once the Assessment Order u/s 73 or 74 is issued against my case?

You will receive two documents i.e. Order and summary of the order in Form GST DRC-07 generated by system.

18. During the proceedings related to Determination of Tax u/s 73 and 74, the ARN/Case ID undergoes several status changes. What all and when these status changes take place?

During Determination of Tax u/s 73 and 74 proceedings, the ARN/Case ID may undergo following Status changes:

- **Pending for action by tax officer:** When status of ARN/Case ID is under work item of tax officer
- **Pending for reply by taxpayer:** When tax officer sends notice to the taxpayer
- **Reminder No.1 issued:** When tax officer sends the first Reminder to the taxpayer for replying to the notice issued earlier
- **Reminder No.2 issued:** When tax officer sends the second Reminder to the taxpayer for replying to the notice issued earlier
- **Reminder No.3 issued:** When tax officer sends the third Reminder to the taxpayer for replying to the notice issued earlier
- **Reply furnished, pending for Order by tax officer:** When taxpayer replies to the notice issued by tax officer and the same is pending order/decision by tax officer
- **Reply not furnished, pending for order:** When taxpayer does not reply to the issued notice, within the period specified in the notice
- **Order for dropping proceedings issued:** When tax officer passes an order for dropping proceedings
- **Order for creation of demand issued:** When tax officer passes an order for creation of demand
- **Demand created:** When Demand id will be created as per ID master data

FAQs > Filing reply in Form GST DRC-06 against proceedings initiated for tax collected, but not deposited with Government

1. How can a Tax Official initiate action on a person who has collected tax but not deposited with the Government?

Any person whether registered or unregistered, who had collected any amount representing tax, from any other person, but failed to pay it to the Government, will be liable to pay it along with interest. The proper officer may serve on that person a demand, to pay such an amount and for recovery of the said amount.

2. Do I get any intimation about the notice or order issued?

You will get intimation of all notices and orders issued through SMS and e-mail. The same will be available on your dashboard also, if you are a registered person.

3. From where can I view notice issued for recovery of taxes?

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

4. From where can I reply to notice issued for recovery of taxes?

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

5. From where can I view order issued for tax collected but not deposited with Government?

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

6. What are the next steps after a taxpayer has replied to the notice?

If reply to notice furnished by taxable person within 15 days or extended period is found satisfactory, then proceedings can be dropped by the officer by issuing an order to that effect and no further action will be taken in this regard. GST Portal will send the intimation of the order to the taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.

If reply to notice furnished by taxable person within 15 days or extended period is not found satisfactory, then officer may issue the order confirming demand of such amount against such person on Back Office interface of GST portal. GST Portal will send the intimation of the order of creation of demand to the taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard. Debit entry will get generated in Electronic Liability Register of the taxpayer.

7. What is the next step if a taxpayer neither replies to notice within time specified in notice nor attends personal hearing?

In such a case, Tax Official will issue a reminder to the taxpayer. Maximum three reminders can be issued. If the taxpayer neither replies to notice within time specified in notice nor attends personal hearing, even after issue of reminder(s), an order

creating demand can be issued.

8. What are the various status of the application/case ID for Assessment/ Adjudication for Tax collected but not deposited with Government?

The list below provides the list of statuses of the application/case ID for Assessment/ Adjudication for Tax collected but not deposited with Government:

1. Pending for action by tax officer - Status of ARN/Case ID upon recommendations received from Tax Official
2. Pending for reply by taxpayer - Status of ARN/ RFN upon issue of notice to taxpayer to seek clarification
3. Reply furnished, pending for order by tax officer - Status of ARN/ RFN upon reply furnished by taxpayer and pending action by tax official
4. Reply not furnished, pending for order - Status of ARN/ RFN, if person does not attend Personal Hearing on date specified in SCN or extended date or does not give reply
5. Order for dropping proceedings issued - Status of ARN/ RFN upon proceedings dropped by tax official
6. Order for creation of demand issued - Status of ARN/ RFN upon issue of order by tax official
7. Time limit of issue of order expired - Status of ARN/ RFN if period of 1 year has expired from date of issue of notice
8. Demand created - Status of demand Upon issuance of order (Assessment order and GST DRC-07) by tax official

FAQs > Provisional Assessment and Release of Security

1. What is Provisional Assessment?

If taxpayer is unable to determine either the value or tax rate or both for the goods/ services dealt in by him/her, then he/ she can file an application for provisional assessment to the Tax Official.

2. What are the steps involved in filing application for provisional assessment and release of security?

Steps for filing application for provisional assessment and release of security is explained below:

1. Filing of application for provisional assessment by taxpayer in Form GST ASMT-01
2. Issue of notice for seeking additional information by Tax Official in Form GST ASMT-02, if needed
3. Furnishing of reply by taxpayer in Form GST ASMT-03 to the notice issued in Form GST ASMT-02
4. Issue of order accepting the Provisional Assessment in Form GST ASMT-04 prescribing security and bond therein or to Reject the application
5. Furnishing of security and bond by taxpayer in Form GST ASMT-06 & taxpayer to physically handover the Bank Guarantee and bond to Tax official
6. Acceptance of security by Tax Officer, Process of correction of security, Resubmission of Security
7. Taxpayer can start selling the goods or providing the services as per Provisional Assessment Order and pay the tax amount as per rate or valuation mentioned in Provisional Assessment Order.
8. After period of provisional assessment is over, notice for seeking clarification in Form GST ASMT-06 to be issued to seek clarification for issue of final assessment order
9. Seeking extension of AC/JC for a period of six months if order is not issued within six months of issue of provisional order in Form GST ASMT-04
10. Further extension of Commissioner can be sought if order is not being issued within extended period
11. Issue of Final Assessment order in Form GST ASMT-07
12. Taxpayer to apply for release of security in Form GST ASMT-08
13. Issue of order for release of security in Form GST ASMT-09
14. Tax Official to physically handover the Bank Guarantee and bond to taxpayer

3. From where can I file an application for Provisional Assessment?

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

4. From where can I view filed application for Provisional Assessment?

Navigate to **Services > User Services > My Applications > Provisional Assessment ASMT-01 > SEARCH > Click ARN** option.

5. From where can I view notice issued for Provisional Assessment?

Navigate to **Services > User Services > View Additional Notices/ Orders > NOTICES** option

6. From where can I reply to notice issued for Provisional Assessment?

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

7. Does a taxpayer get any intimation about the notice or order issued to them?

Taxpayer will get intimation of all notices and orders issued to him/her through SMS and e-mail.

8. Can I apply for provisional assessment of more than one good/ service with one application?

Yes, you can apply for provisional assessment of more than one good/ service with one application.

9. In which situations, Tax Official can ask for Resubmission of Security and Submission of Additional Security?

If Tax Official finds some discrepancies in security furnished by taxpayer i.e. bank guarantee amount is not sufficient as required in provisional assessment order or reference number is not valid or time duration of bond/guarantee has expired or for any other reason, then he may ask for re-submission of security or submission of additional security amount.

10. Provisional Assessment Order can be issued by which date?

If Tax Official accepts the application for Provisional Assessment, then 'Provisional assessment order' will be issued within 90 days of filing application to pay tax on provisional basis and Tax Official will specify the amount of bond/ surety required to be furnished.

If Tax Official rejects the application, then order of rejection will be issued.

11. If Provisional Assessment Order is issued, does a taxpayer needs to submit the security in offline mode?

In case, application is accepted and provisional assessment order is issued, taxpayer need to capture the details of security online on GST Portal and also submit it manually to the authority/ Tax Official (both online and offline) and can start making payment of tax on the value/tax rate on provisional basis as specified in the order.

12. By which date Final Assessment Order can be issued by Tax Official?

Final assessment order needs to be issued within 6 months from date of issue of provisional order.

Period of 6 months may be extended by Additional Commissioner /Joint Commissioner (AC/JC) for a further period not exceeding 6 months and by Commissioner/ Competent authority for such further period not exceeding 4 years.

13. What a taxpayer needs to do in case final assessment order determines higher rate/ value than provisionally assessed values?

If final assessment order determines higher rate/ value than provisionally assessed values, then the taxpayer need to deposit the differential tax along with applicable interest.

14. What a taxpayer needs to do in case final assessment order determines lower rate/ value than provisionally assessed values?

If final assessment order determines lower rate/ value than provisionally assessed, then the taxpayer can apply for refund of the excess amount paid by him on the subject goods and /or services supplied by him during pendency of provisional assessment proceedings.

15. When can a taxpayer file for release of security?

After finalization of provisional assessment process with the issue of final assessment order, taxpayer can file application for release of security. Tax Official will verify the request and check whether the purpose for which security was furnished has been accomplished. If the purpose is not accomplished, an intimation will be sent to the taxpayer that security cannot be released and order for rejecting the application will be issued. If purpose is accomplished, then release order will be issued after seeking approval of competent authority and Tax Official will handover the security to taxpayer.

16. What will happen after release of security?

Once the security is released by Tax Official, online Release order will be generated and intimation of issue of order will be sent via email and SMS to taxpayer. Order will also be available at the dashboard of taxpayer for view, print and download.

17. From where can I furnish the security for Provisional Assessment?

Navigate to **Services > User Services > My Applications > Provisional Assessment ASMT-01 > SEARCH > SECURITY** option.

18. From where can I apply for release of security for Provisional Assessment?

Navigate to **Services > User Services > My Applications > Provisional Assessment ASMT-01 > SEARCH > SECURITY** option.

19. What are the various statuses for Provisional Assessment?

Various statuses for Provisional Assessment updated automatically by GST Portal are:

1. Pending for action by tax officer: Status of ARN when application is submitted successfully by taxpayer and is in list of applications received for provisional assessment in queue of tax officer
2. Pending for reply by taxpayer: Status of ARN upon issue of notice to taxpayer to seek clarification
3. Reply furnished, Pending for provisional order: Status of ARN upon reply received from taxpayer and pending for order by tax official
4. Reply not furnished, pending for order: Status of ARN, if person does not attend PH/ furnish explanation on date specified in SCN or Extended date and pending for order by tax official
5. Rejected: Status of ARN upon rejection of application by tax official
6. Provisional order issued, security pending: Status of ARN upon issue of provisional assessment order by tax official & subject to furnishing of security
7. Security furnished, pending approval: Status of ARN upon furnishing of security and pending for approval by tax official

8. Security furnished: Status of ARN if Adjudicating Authority accepts the security furnished by taxpayer
9. Security furnished: Status of ARN if Adjudicating Authority accepts the modified details of security furnished by taxpayer
10. Pending for re-submission of security: Status of ARN if A/A has asked for re-submission of security to the taxpayer
11. Pending for final reply by taxpayer: Status of ARN upon issue of notice to taxpayer, for final clarification, for finalizing the provisional assessment
12. Reply furnished, pending for final order: Status of ARN upon reply given by taxpayer and pending for order by tax official
13. Final order issued: Status of ARN upon finalization of provisional assessment by tax official by issuance of an order

20. What are the various statuses for Release of Security?

Various statuses for Release of Security updated automatically by GST Portal are:

1. Pending for action by tax officer on Release: Status of ARN when an application is submitted by taxpayer for release of security
2. Pending for reply by taxpayer on Release notice: Status of ARN upon issue of notice to taxpayer to seek clarification on his application for release of security
3. Reply furnished, pending for order: Status of ARN upon reply received from taxpayer and pending for order by tax official
4. Approval granted, pending for release order: Status of ARN/Case id if approval is granted by Commissioner/ Competent authority for release of security and is pending for order by tax official
5. Proposal for release rejected: Status of ARN/Case id if approval is not granted by Commissioner/ Competent authority for release of security
6. Order for release of security issued: Status of ARN/Case id upon issue of order for release of security
7. Reply not furnished, pending for order: Status of ARN/ Case id and RFN, if taxpayer does not attend PH/ furnish explanation on date specified in SCN or Extended date and pending for order by tax official

FAQs > Filing reply in Form GST ASMT-11 to the notice issued against Scrutiny of Returns

1. When a Tax Official will conduct Scrutiny of Returns?

In case, any discrepancy is found in return furnished by registered person on the basis of risk parameters or suo-moto on his own motion, then Tax Official can issue a notice informing that person of such discrepancies noticed and seek clarification from that person.

Registered person may either accept such discrepancies and pay tax, interest and penalty amount arising from such discrepancies and inform the same to the Tax Official or furnish an explanation for the identified discrepancy.

Where the explanation furnished by the registered person is found to be acceptable, the Tax Official may issue order of acceptance of reply against notice issued.

If explanation furnished by the registered person is found not acceptable, then Tax Official may proceed to determine the tax u/s 73/74 or recommend to initiate action under Audit/ Special Audit/ Enforcement u/s 65/66/67.

2. Does a taxpayer get any intimation about the notice or order issued to him?

Taxpayer will get intimation of issue of all notices and orders issued to him/her through SMS and e-mail.

3. By when can a taxpayer reply to notice issued to them?

The taxpayer need to reply within 30 days from the date of service of notice issued u/s 61 to furnish explanation or request for extension.

4. From where can I view notice issued for Scrutiny of Returns?

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

5. From where can I reply to notice issued for Scrutiny of Returns?

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

6. Can I ask for personal hearing while replying to notice issued for Scrutiny of Returns?

No, you cannot ask for personal hearing while replying to notice issued for Scrutiny of Returns.

7. What is the relevance of amount admitted and paid while replying to notice issued for Scrutiny of Returns?

The notice issued by the tax official may indicate some discrepancies which were observed during scrutiny of return by him. If due to any of the indicated discrepancy, taxpayer is liable to pay differential tax, and he agrees to the discrepancy and pays

the tax due on this count, he may mention the said agreed amount paid and enter the payment particulars in its reply to notice in Form GST ASMT 11.

If he is yet to pay the admitted amount, he can pay it either by using Form DRC-03 or he may furnish the outward supply invoice/debit note/amended invoice/amended debit note, in Form GSTR-1 or by paying tax or do cenvat reversal, as the case may be, at the time of filing Form GSTR-3B, in reply to the notice.

8. From where can I view order issued for Scrutiny of Returns?

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

9. What are the various statuses for Scrutiny of Returns?

Various statuses for Scrutiny of Returns updated automatically by GST Portal are:

1. Pending for Action by tax officer: Status of ARN of return under work item of A/A for scrutiny
2. Closed: On removing the item from 'List of Return under Scrutiny'
3. Pending for reply by taxpayer: Status of ARN/ Case id and RFN upon issue of notice
4. Reply furnished; Pending for order by tax officer: Status of ARN/ Case id and RFN upon submission of reply
5. Reply not furnished, pending for order: Status of ARN/ Case id and RFN, if person does not attend PH/ furnish explanation on date specified in SCN or Extended date
6. Order for dropping proceedings issued: Status of ARN/ Case id and RFN upon dropping the proceedings
7. Recommended for action u/s 73: Status of ARN/ Case id upon initiating proceedings u/s 73 for Determination of Tax
8. Recommended for action u/s 74: Status of ARN/ Case id upon initiating proceedings u/s 74 for Determination of Tax
9. Recommended for Audit u/s 65: Status of ARN/ Case id upon recommended the case to Audit
10. Recommended for Special Audit u/s 66: Status of ARN/ Case id upon recommended the case to Special Audit
11. Recommended for Survey/ Inspection u/s 67: Status of ARN/ Case id upon Recommended the case under Enforcement
12. Pending for order by tax officer: Status of ARN/ Case id and RFN, in case, no reply submitted against notice within time specified or extended time

FAQs > Filing reply for proceedings initiated for Remanded Cases

Remanded Cases and Appeal Effects

1. What are Remanded Cases and Appeal Effects?

Remanded Cases are those cases that are initiated by the Assessment and 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.

Appeal Effect Cases are those cases that are initiated by the Assessment and Adjudicating Authority (A/A), to give effect to the "Appeal Order" issued by the Appellate Tribunal/ High Court/ Supreme Court in the appeal filed by taxpayer, against an assessment or appeal order.

Proceedings for Remanded Cases and Appeal Effects

2. What are the steps involved in the proceedings for Remanded Cases?

The steps involved in the proceedings for Remanded Cases (in compliance to the "Remand Instructions" issued by the Appellate Tribunal/ High Court/ Supreme Court) are:

1. A/A initiates proceedings and new ARN/Case ID gets generated with Status as "Pending for action by tax officer".
2. On the newly generated ARN/Case ID, A/A issues "NOTICE FOR FRAMING ORDER (REMANDED)" to the taxpayer asking him/her to provide information/explanation. A/A can call the taxpayer for a personal hearing also and mention this in the notice. System automatically sends an Email and SMS to the taxpayer intimating him/her of the same and updates the Status of ARN/Case ID to "Pending for reply by taxpayer".
3. The taxpayer replies to the notice. System automatically sends an Email and SMS to the taxpayer acknowledging the receipt of the same and updates the Status of ARN/Case ID to "Reply furnished, pending for order by tax officer". In case the A/A has called for a personal hearing in the notice, the taxpayer can appear on the scheduled date of hearing and submit the reply physically.

Note:

- (a) On the request of the taxpayer or otherwise, A/A can also issue ADJOURNMENT notice with details of new date, new place and new time of hearing. System automatically sends an Email and SMS to the taxpayer intimating him/her of the same.
- (b) In case, the taxpayer has neither submitted any Reply on the issued Notice nor appeared on the scheduled date of hearing, the A/A can issue the REMINDER. Maximum three reminders can be issued. System automatically sends an Email and SMS to the taxpayer intimating him/her of the same and updates the ARN/Case ID in accordance with the Reminder No. issued.
- (c) If taxpayer does not attend Personal Hearing nor furnishes explanation on date specified in the Notice or, if applicable, in the Adjournment/Reminder notice even after the issue of three reminders; system automatically changes the Status of ARN/Case ID to "Reply not furnished, Pending for order by tax officer" and the A/A can proceed to issue Order.
4. After examining the taxpayer's reply and/or records received during Personal Hearing, if any, A/A will issue the Order in the Remanded Cases. System automatically sends an Email and SMS to the taxpayer intimating him/her of the same and

updates the Status of ARN/Case ID to "Order issued against remanded cases".

3. What are the steps involved in the proceedings for Appeal Effects?

The steps involved in the proceedings for Appeal Effects (to give effect to the "Appeal Order" issued by the Appellate Tribunal/ High Court/ Supreme Court in the appeal filed by taxpayer) are:

1. A/A initiates proceedings to give effect to the Appeal Order issued by Tribunal/ HC/SC and new ARN/Case ID gets generated with Status as "Pending for action by tax officer".
2. On the newly generated ARN, A/A issues order in Form GST APL-04. System automatically sends an Email and SMS to the taxpayer intimating him/her of the same and updates the Status of ARN/Case ID to "Summary of demand APL-04 issued".

Viewing Notice etc.

4. What happens on the GST Portal when "NOTICE FOR FRAMING ORDER (REMANDED)" is issued against an ARN/ Case ID?

Once "NOTICE FOR FRAMING ORDER (REMANDED)" is issued against an ARN/Case ID, following actions take place on the GST Portal:

- ARN/Case ID Status is updated as "Pending for reply by taxpayer".
- Intimation of the issue of the Notice is sent to the concerned taxpayer via his/her email ids and SMS.
- Dashboard of Taxpayer is updated with the record of the issued Notice. Taxpayer can view the issued Notice from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details**.

5. What happens on the GST Portal when "ADJOURNMENT" is issued against an ARN/Case ID?

Once "ADJOURNMENT" is issued against an ARN/Case ID, following actions take place on the GST Portal:

- Intimation of the issue of the Adjournment is sent to the concerned taxpayer via his/her email ids and SMS.
- Dashboard of Taxpayer is updated with the record of the issued Adjournment. Taxpayer can view the issued Adjournment from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details**.

6. What happens on the GST Portal when "REMINDER" is issued against an ARN/Case ID?

Once "REMINDER" is issued against an ARN/Case ID, following actions take place on the GST Portal:

- ARN/Case ID Status is updated in accordance with the Reminder No. issued (Reminder No. 1 Issued, Reminder No. 2 Issued, Reminder No. 3 Issued).
- Intimation of the issue of the Reminder is sent to the concerned taxpayer via his/her email ids and SMS.
- Dashboard of Taxpayer is updated with the record of the issued Reminder. Taxpayer can view the issued Reminder from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details**.

Viewing Orders

7. What happens on the GST Portal when Order is issued against a remanded ARN/Case ID u/s 73/74/76?

Once Order is issued against a remanded ARN/Case ID u/s 73/74/76, following actions take place on the GST Portal:

- ARN/Case ID Status is updated to "Order issued against remanded cases".
- Intimation of the issue of the Order is sent to the concerned taxpayer via his/her email ids and SMS.
- Dashboard of Taxpayer is updated with the record of the issued Order and Form GST-DRC-07. Taxpayer can view the issued Order and Form GST-DRC-07 from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details**.
- Electronic liability register and Demand & Collection Register (DCR) will be updated with the new order issued by A/A (as amended/ modified through order issued in remand back cases and summary of the order in Form GST DRC-07). Original demand will be nullified at the time of issuance of order in remand back cases. Tax Officer can also nullify the demand through "Quash Existing Demand" functionality before issuing this order.
- New demand ID will be created as per ID master data (which will be order reference no.)
- Electronic liability register of the taxpayer will also get updated with the demand specified in the order i.e. with new demand created (new order ref. no.).

8. What happens on the GST Portal when Order is issued against a remanded ARN/Case ID other than the ones u/s 73/74/76?

Once Order is issued against a remanded ARN/Case ID other than the ones u/s 73/74/76, following actions take place on the GST Portal:

- ARN/Case ID Status is updated to "Order issued against remanded cases".
- Intimation of the issue of the Order is sent to the concerned taxpayer via his/her email ids and SMS.
- Dashboard of Taxpayer is updated with the record of the issued Order. Taxpayer can view the issued Order from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details**.
- Electronic liability register and Demand & Collection Register (DCR) will be updated with the new order issued by A/A (as amended/ modified through order issued in remand back cases). Original demand will be nullified at the time of issuance of order in remand back cases. Tax Officer can also nullify the demand through "Quash Existing Demand" functionality before issuing this order.
- New demand ID will be created as per ID master data (which will be order reference no.)
- Electronic liability register of taxpayer will also get updated with the demand specified in the order i.e. with new demand created (new order ref. no.).

9. What happens on the GST Portal when Form GST APL-04 Order (in the proceedings for Appeal Effects) is issued against an ARN/Case ID?

Once Form GST APL-04 Order is issued (in the proceedings for Appeal Effects) against an ARN/Case ID, following actions take place on the GST Portal:

- ARN/Case ID Status is updated to "Summary of demand APL-04 issued".
- Intimation of the issue of the Order is sent to the concerned taxpayer via his/her email ids and SMS.

- Dashboard of Taxpayer is updated with the record of the issued Order. Taxpayer can view the issued Order from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details**.
- Electronic liability register and DCR will be updated with the new demand as amended/ modified through Form GST APL-04. Original demand will be reversed at the time of issuance of Form GST APL-04.

10. During Assessment and Adjudication Proceedings for Remanded Cases and Appeal Effects, at what different stages will I receive an intimation via SMS or email?

During Assessment and Adjudication Proceedings for Remanded Cases and Appeal Effects, a taxpayer will receive an intimation via SMS or email on his/her registered mobile no. and email ID. Intimation via SMS or email will be sent at the following stages:

- Issue of "NOTICE FOR FRAMING ORDER (REMANDED)"
- Issue of each Adjournment notice
- Issue of each Reminder
- Submission of Reply by the taxpayer on the GST Portal
- Issue of Order against remanded cases
- Issue of Order against remanded cases
- Issue of Form GST APL-04 Order

Statuses for Remanded Cases and Appeal Effects

11. During Assessment and Adjudication Proceedings for Remanded Cases and Appeal Effects, the ARN/Case ID undergoes several status changes. What all and when these status changes take place?

During Assessment and Adjudication Proceedings for Remanded Cases and Appeal Effects, the ARN/Case ID may undergo following Status changes:

- **Pending for action by tax officer:** When status of ARN/Case ID is under work item of tax officer for action
- **Pending for reply by taxpayer:** When tax officer sends notice to the taxpayer and reply is to be furnished by taxpayer
- **Reminder No.1 Issued:** When tax officer sends the first Reminder to the taxpayer for replying to the notice issued earlier
- **Reminder No.2 Issued:** When tax officer sends the second Reminder to the taxpayer for replying to the notice issued earlier
- **Reminder No.3 Issued:** When tax officer sends the third Reminder to the taxpayer for replying to the notice issued earlier
- **Reply furnished, pending for Order by tax officer:** When taxpayer does not reply to the issued notice, within the period specified in the notice, and the case is pending for Order by tax officer
- **Reply not furnished, pending for order:** When taxpayer does not reply to the issued notice, within the period specified in the notice
- **Order issued against remanded cases:** When tax officer issues the order against remanded cases
- **Summary of demand APL-04 issued:** When tax officer issues Form GST APL-04 Order

FAQs > Filing Reply or Taking Actions during General Penalty Proceedings u/s 125

General Penalty

1. When can a General Penalty be imposed on a taxable person?

General Penalty can be imposed under Section 125 on a taxable person, when he/she contravenes any provisions of the CGST/ SGST Act or any rules made thereunder, for which no penalty is separately provided for in the Act. Normally, penalties not related to tax deficiency can be covered under General Penalty.

2. Can General Penalty be imposed on a person not registered under the GST Act?

Yes, under Section 125, General penalty can be imposed on any person—Registered or Unregistered—who had committed offence/contravened provisions of the CGST/SGST Act, for which no penalty is provided under any other section specifically in the Act.

3. Can General Penalty be imposed on a person on whom a penalty is already levied under some other section for the same default?

No, in case penalty is levied under any other section for some default, then no penalty can be imposed u/s 125 for the same default on the same person.

4. What is the procedure of the General Penalty Assessment Proceedings u/s 125?

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

Adjudicating or Assessing Authority (A/A) issues a "Show Cause Notice" to the taxable person and, if personal hearing is required, also schedules a date/time and venue.

In case no reply is received from the taxable person, A/A issues a Reminder. Maximum three reminders can be issued.

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.

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.

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.

Taking Actions

5. What are the various tabs available in case detail page?

Three clickable tabs—NOTICES, REPLIES and ORDERS are available in case detail page.

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)

Replying to Show Cause Notice

6. How much time is given to the taxable person for replying to the Show Cause Notice (SCN)?

15 days of time is given for furnishing a reply to the SCN.

7. Where can the taxable persons view the SCN issued to them?

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

8. What are the next steps after a taxable person has replied to the notice?

If reply to notice furnished by taxable person within 15 days or extended period is satisfactory, then proceedings can be dropped by the officer by issuing an order to that effect and no further action will be taken in this regard.

If reply to notice furnished by taxable person within 15 days or extended period is not satisfactory, then officer may issue order for imposing penalty.

9. What is the next step if a taxable person neither replies to notice within time specified in notice nor attends personal hearing?

In such a case, the tax official can issue a reminder to the taxable person to furnish reply or appear for personal hearing. Maximum three reminders can be given. If the taxable person neither replies to notice within time specified in notice nor attends personal hearing even after issue of reminder(s), the tax official can issue the Order.

10. In case notice/order etc. is issued by post/special messenger, then what will be the "Date of issue"?

Date of delivery will be considered as "Date of issue".

11. During General Penalty proceedings, at what different stages will a taxable person receive an intimation via SMS or email?

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

12. How many reminders can be issued to a taxable person after the issue of SCN?

After the issue of SCN, maximum 3 Reminders can be issued on the Portal.

13. How much time is given to the taxable persons for responding and attending the Personal Hearing?

Taxable person in general are given a time of 15 days to attend personal hearing. They can also seek extension (offline). However, the tax officer can accept the application of extension and grant Adjournments up to maximum of three times on the Portal.

Viewing Statuses

14. During the General Penalty Assessment/Adjudication proceedings, what all Status changes does the case undergo?

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

FAQs > Viewing Notices and Orders, during Assessment Proceedings u/s 63, by an Unregistered Person

General

1. Who all fall under "Unregistered Persons" category?

Following persons will fall under "Unregistered Persons" category:

1. Taxable persons who are not registered under the GST and have not applied for registration under GST Act, but are liable to get registered as per the provisions of the Act.
2. Taxable persons whose registration has been cancelled due to some reason and they are liable to pay tax.

2. When does the procedure of the Assessment of Unregistered Persons start?

The procedure of the Assessment of Unregistered Persons starts when a tax officer comes to know, either during inspection or survey or enforcement or through the information available with intelligence unit or through any other means, that a taxable person has failed to obtain registration or to pay taxes even though he/she is liable to do so.

3. What is the procedure of the Assessment Proceedings u/s 63 against Unregistered Persons?

Following is the procedure of the Assessment Proceedings u/s 63 against Unregistered Persons:

1. Adjudicating Authority/ Assessing Authority (A/A) issues a "Show Cause Notice" to the taxable person and, if personal hearing is required, also schedules a date/time and venue for the same. In case of no reply is received from the taxable person, A/A issues a Reminder. Maximum three reminders can be issued.
2. Taxable person can reply to the issued notice offline and also request for a personal hearing in case A/A has not called for a personal hearing in the issued notice. Additionally, if required, he/she can also file offline for application of extension of personal hearing date. If A/A approves application of extension, A/A will issue an adjournment with the new date/time and venue of Personal hearing. Adjournment can be allowed maximum 3 times.
3. If Personal hearing is not required A/A, on the basis of taxable person's reply, issues ASSESSMENT ORDER - ASMT-15 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.

Tabs in Case Details page

4. What are the various tabs available in case detail page?

Two clickable tabs—NOTICES and ORDERS are available in case detail page.

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

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

Viewing Notices and Orders

5. What documents will I receive once Show Cause Notice (SCN) is issued by Tax Official?

Taxable persons will receive two documents: Show Cause Notice (SCN) in Form GST ASMT- 14, generated by the system, and Annexure, for detailed reasons, uploaded by the Tax Official.

6. Where can I view notices and Orders issued to me?

Taxable persons can view the notices and Orders issued to them by logging to the GST portal with their credentials, made available through SMS on mobile number of Taxable person and navigating to **Services > User Services > View Additional Notices and Orders** option.

7. In the case of unregistered persons, will they be served the SCN and Reminders by post/special messenger?

Yes, in the case of unregistered persons, they will be served the SCN and Reminders by post/special messenger.

8. In case notice/order etc. is issued by post/special messenger, then what will be the “Date of issue”?

Date of delivery will be considered as "Date of issue".

Personal Hearing

9. How many reminders can be issued to a Taxable person after the issue of SCN?

After the issue of SCN, maximum 3 reminders can be issued on the Portal.

10. How much time is given to the Taxable persons for responding and attending the Personal Hearing?

Taxable person in general are given a time of 15 days to attend personal hearing. They can also seek extension (offline) of personal hearing. However, the tax officer can accept the application of extension and grant Adjournments up to maximum of three times.

11. What is the next step if a Taxable person does not attend personal hearing?

In such a case, a reminder is issued to the Taxable person. Maximum three reminders can be issued. If the Taxable person does not appear within the time specified even after issue of reminder(s), an ex-parte order can be issued by tax official on the basis of available information and records.

SMS/ Email Alert to Person

12. During Assessment/Adjudication proceedings against an unregistered person, at what different stages will a Taxable person receive an intimation via SMS or email?

During Assessment/Adjudication proceedings against an unregistered person, a Taxable person will receive an intimation via SMS or email if mobile no. and email ID is available with tax authorities and it is entered by the official at the time of Suo Moto registration proceedings. Intimation via SMS or email will be sent at the following stages:

- A. Issue of SCN
- B. Issue of each Adjournment notice
- C. Issue of each Reminder
- D. Issue of Assessment Order or Drop Proceeding Order

13. What happens on the GST Portal when an Assessment Order is issued to an Unregistered Person?

When an Assessment Order is issued to an Unregistered Person, following actions will happen on the GST Portal:

- Intimation of the issue of order is sent to the concerned Taxable person via his/her email ids and SMS.
- Status of ARN/Case ID and RFN will be changed to 'Order for creation of demand issued'.
- Reference number of the order will be generated.
- Electronic liability register and DCR of the unregistered person shall also get updated with the demand specified in the order

Viewing Statuses

14. During the Assessment/Adjudication proceedings on the case of an Unregistered Person, what all Status changes does the case undergo?

During the Assessment/Adjudication proceedings on the case of an Unregistered Person, 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
- **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
- **Order for creation of demand issued:** When ASSESSMENT ORDER - ASMT-15 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

Manual > Filing Application for Withdrawal of Summary Assessment Order and Tracking the Status of the Subsequent Proceedings u/s 64

How can I file an application for Withdrawal of Summary Assessment Order and track the status of the subsequent proceedings u/s 64?

To file an application for Withdrawal of Summary Assessment Order and track the Status of the subsequent proceedings u/s 64, perform following steps:

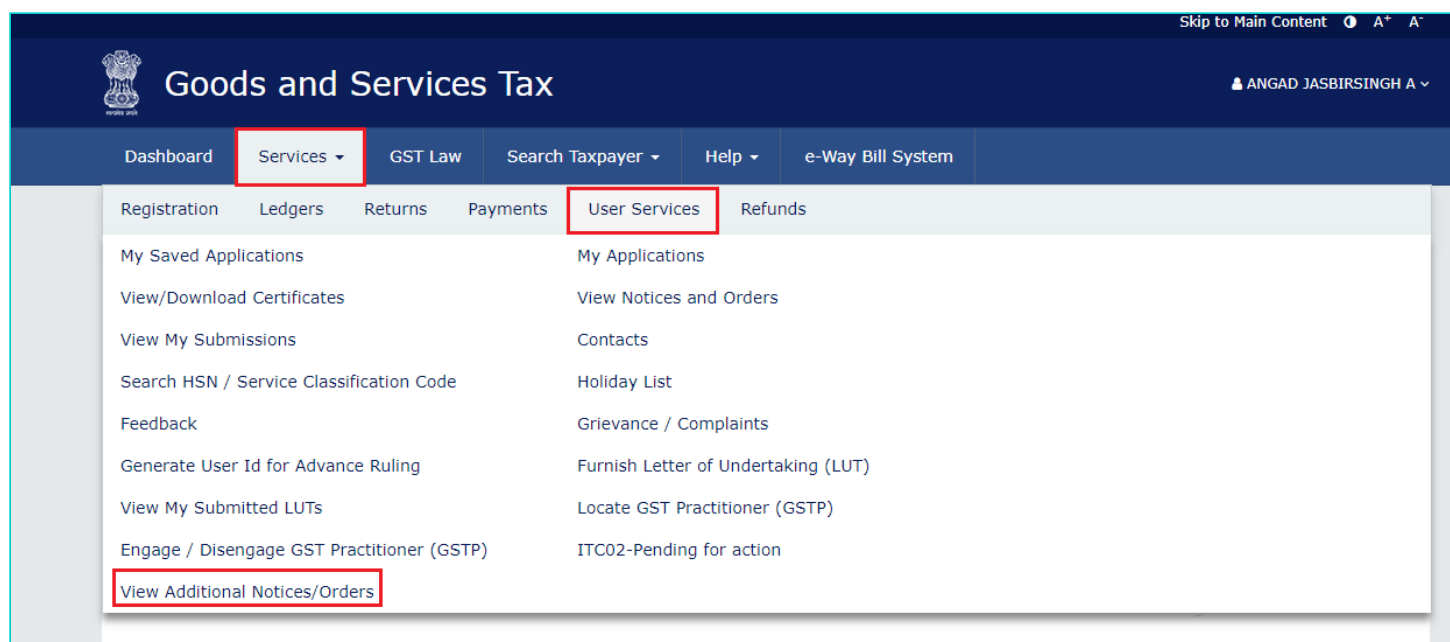
- A. Navigate to [View Additional Notices/Orders](#) page to view Order for creation of demand issued against your application by Adjudicating or Assessing Authority (A/A)
- B. [Download Order for Summary Assessment](#)
- C. [File a Withdrawal Application \(Form GST-ASMT-17\) on the GST Portal](#) and send to the Additional Commissioner (AC)/Joint Commissioner (JC)
- D. [View Acceptance/Rejection Order](#) issued against your application by AC/JC

Click each hyperlink above to know more.

B. Download Order for Summary Assessment

To download order for summary assessment, perform following steps:

1. Navigate to [View Additional Notices/Orders](#) page.



2. **Additional Notices and Orders** page is displayed. All orders/notices are displayed in descending order. Using the Navigation buttons provided below, search for the Summary Order you want to download.

Dashboard		Additional Notices and Orders		
Type of Notice/Order	Description	Ref ID	Date of Issuance	Action
DETERMINATION OF TAX	Show Cause Notice and Summary thereof in Form GST DRC-01	ZA180818000098E	13/08/2018	View
DETERMINATION OF TAX	Order for proceedings dropped	ZA180818000097G	13/08/2018	View
DETERMINATION OF TAX	Statement and Summary thereof in Form GST DRC-02	ZA180818000094M	13/08/2018	View
SUMMARY ASSESSMENT	Rejection of withdrawal	ZA180818000093O	13/08/2018	View
DETERMINATION OF TAX	Show Cause Notice and Summary thereof in Form GST DRC-01	ZA180818000092Q	13/08/2018	View
SUMMARY ASSESSMENT	Order for Summary Assessment	ZA180818000085L	10/08/2018	View
SUMMARY ASSESSMENT	Order for Summary Assessment	ZA180818000084N	10/08/2018	View
SUMMARY ASSESSMENT	Order for Summary Assessment	ZA180818000083P	10/08/2018	View
RECTIFICATION OF ORDERS	Notice for seeking additional information	ZA180818000080V	10/08/2018	View
SUMMARY ASSESSMENT	Acceptance of withdrawal	ZA180818000079E	10/08/2018	View

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3. In the "Action" field of the Summary Order, click the **View** hyperlink.

Dashboard > Additional Notices and Orders				
Type of Notice/Order	Description	Ref ID	Date of Issuance	Action
DETERMINATION OF TAX	Show Cause Notice and Summary thereof in Form GST DRC-01	ZA180818000098E	13/08/2018	View
DETERMINATION OF TAX	Order for proceedings dropped	ZA180818000097G	13/08/2018	View
DETERMINATION OF TAX	Statement and Summary thereof in Form GST DRC-02	ZA180818000094M	13/08/2018	View
SUMMARY ASSESSMENT	Rejection of withdrawal	ZA180818000093O	13/08/2018	View
DETERMINATION OF TAX	Show Cause Notice and Summary thereof in Form GST DRC-01	ZA180818000092Q	13/08/2018	View
SUMMARY ASSESSMENT	Order for Summary Assessment	ZA180818000085L	10/08/2018	View
SUMMARY ASSESSMENT	Order for Summary Assessment	ZA180818000084N	10/08/2018	View
SUMMARY ASSESSMENT	Order for Summary Assessment	ZA180818000083P	10/08/2018	View
RECTIFICATION OF ORDERS	Notice for seeking additional information	ZA180818000080V	10/08/2018	View
SUMMARY ASSESSMENT	Acceptance of withdrawal	ZA180818000079E	10/08/2018	View

[«](#)
[1](#)
[2](#)
[3](#)
[4](#)
[5](#)
[6](#)
[7](#)
[...](#)
[22](#)
[»](#)

[10](#)
[25](#)
[50](#)
[100](#)

4. **Case Details** page is displayed. The **ORDERS** tab is selected by default. This tab displays order for creation of demand issued against the ARN/Case ID.

Dashboard > Services > User Services > My Applications > **Case Details**

ARN AD1808180000359	GSTIN/UIN/Temporary ID 18AJIPA1572EABZ	Date Of Application/Case Creation 10/08/2018	Status Order for creation of demand issued
-------------------------------	--	--	--

ORDERS WITHDRAWAL ORDER WITHDRAWAL APPLICATIONS	<table border="1"> <thead> <tr> <th>Type</th> <th>Order Number</th> <th>Order Date</th> <th>Attachments</th> </tr> </thead> <tbody> <tr> <td>ASSESSMENT ORDER - ASMT-16</td> <td>ZA180818000085L</td> <td>10/08/2018</td> <td> GP_NOTICE_SEC125 (1).pdf SA_ORDER_ZA180818000085L_20180810065329.pdf </td> </tr> </tbody> </table>	Type	Order Number	Order Date	Attachments	ASSESSMENT ORDER - ASMT-16	ZA180818000085L	10/08/2018	GP_NOTICE_SEC125 (1).pdf SA_ORDER_ZA180818000085L_20180810065329.pdf
Type	Order Number	Order Date	Attachments						
ASSESSMENT ORDER - ASMT-16	ZA180818000085L	10/08/2018	GP_NOTICE_SEC125 (1).pdf SA_ORDER_ZA180818000085L_20180810065329.pdf						

5. Click the document name(s) in the **Attachments** section of the table to download the issued Order.

Note: Only two tabs—ORDERS and WITHDRAWAL ORDER—are available on the screen of a Temp ID holder as shown in the image below.

Dashboard > Services > User Services > My Applications > **Case Details**

ARN AD180818000111H	GSTIN/UIN/Temporary ID 181800000002TMP	Date Of Application/Case Creation 31/08/2018	Status Order for creation of demand issued
-------------------------------	--	--	--

ORDERS WITHDRAWAL ORDER	<table border="1"> <thead> <tr> <th>Type</th> <th>Order Number</th> <th>Order Date</th> <th>Attachments</th> </tr> </thead> <tbody> <tr> <td>ASSESSMENT ORDER - ASMT-16</td> <td>ZA180818000085L</td> <td>10/08/2018</td> <td> GP_NOTICE_SEC125 (1).pdf SA_ORDER_ZA180818000085L_20180810065329.pdf </td> </tr> </tbody> </table>	Type	Order Number	Order Date	Attachments	ASSESSMENT ORDER - ASMT-16	ZA180818000085L	10/08/2018	GP_NOTICE_SEC125 (1).pdf SA_ORDER_ZA180818000085L_20180810065329.pdf
Type	Order Number	Order Date	Attachments						
ASSESSMENT ORDER - ASMT-16	ZA180818000085L	10/08/2018	GP_NOTICE_SEC125 (1).pdf SA_ORDER_ZA180818000085L_20180810065329.pdf						

[Go back to the Main Menu](#)

C. File a Withdrawal Application (Form GST-ASMT-17) on the GST Portal

To file an application for Withdrawal against an Order issued for Summary Assessment on the GST Portal, perform following steps:

Note: In case you have a temp id, you will not be able to file the form on the GST Portal. However, you may send your application offline to the AC/JC.

1. On the **Case Detail** page of that particular application, click the **WITHDRAWAL APPLICATIONS** tab. This tab displays the applications you have filed. Click **APPLY FOR WITHDRAWAL** and select **Application for withdrawal of summary assessment order** from the drop-down.

Dashboard > Services > User Services > My Applications > **Case Details**

ARN AD1808180000359	GSTIN/UIN/Temporary ID 18AJIPA1572EABZ	Date Of Application/Case Creation 10/08/2018	Status Order for creation of demand issued
-------------------------------	--	--	--

ORDERS
WITHDRAWAL ORDER
WITHDRAWAL APPLICATIONS

APPLY FOR WITHDRAWAL ▾
Application for withdrawal of summary assessment order

Reply filed Against	Reply Date	Attachments

Note: Currently, Status of the ARN/Case is "**Order for creation of demand issued**". It will change once you file the application.

2. **Application for withdrawal of summary assessment order** page is displayed. The fields **Type**, **Order Ref No**, **Date of Order** are auto-populated. To go to the previous page, click **BACK**.

Dashboard > Services > User Services > My Applications > Case Details

ARN AD180818000034B	GSTIN/UIN/Temporary ID 18AJIPA1572EABZ	Date Of Application/Case Creation 10/08/2018	Status Order for creation of demand issued
-------------------------------	--	--	--

ORDERS
WITHDRAWAL ORDER
WITHDRAWAL APPLICATIONS

Type*

Application for withdrawal of summary assessment order

Order Ref No*

ZA180818000084N

Date Of Order*

10/08/2018

Grounds for Withdrawal*

Attachments

Choose File No file chosen

📎 File with PDF/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 ▾

Designation / Status

Place*

Enter Place

Date

📎 DSC is compulsory for companies and LLP.

BACK

PREVIEW

FILE

• indicates mandatory fields

- 2a. In the **Grounds for Withdrawal** field, enter reasons for filing this application.
- 2b. Click **Choose File** to upload the document(s) related to this case, if any. This is not a mandatory field.
- 2c. Enter **Verification** details. Select the declaration check-box, select name of the authorized signatory and enter the name of the place where you are filing this application.
- 2d. Click **PREVIEW** to download and review your application. Once you are satisfied, click **FILE**.

FORM GST ASMT-17
[See rule 100(4)]
Application for withdrawal of assessment order issued under section 64

1. GSTIN/ID	18AJPA1572EABZ	
2. Legal name	ANGAD JASBIRSINGH ARORA	
3. Trade name, if any	Angad Provision	
4. Details of the Order	Reference No. : ZA180818000084N	Date of issue of order : 10/08/2018
5. Tax Period, if any : APR 2018-APR 2018		
6. Grounds Of WithDrawal		
Summary Assessment Covered		

7.Verification-


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

Signature of Authorized Signatory
 Name : ANGAD ARORA
 Designation / Status : Manager
 Date : 16/08/2018

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

Dashboard > **Submit Application** English

GSTIN	Legal Name	Trade Name
18AJIPA1572EAZB	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

4. **Notices and Orders** page is displayed with the generated ARN. To download the filed application, click the **Click here** hyperlink or click **OK**.

Dashboard > **Notices and Orders**

Your Application is successfully filed. Your **Application Reference Number (ARN)** is: **AD180818000034B** dated 16/08/2018. To download the Application [Click here](#)

OK

5. The updated **WITHDRAWAL APPLICATIONS** tab is displayed, with the record of the filed application and the **Status** updated to **"Pending for Processing by AC/JC"**. You can also click the documents attached in the **Attachments** section of the table to download them.

Dashboard > Services > User Services > My Applications > Case Details

ARN	GSTIN/UIN/Temporary ID	Date Of Application/Case Creation	Status
AD180818000034B	18AJIPA1572EAZB	10/08/2018	Pending for Processing by AC/JC

ORDERS
WITHDRAWL ORDER
WITHDRAWAL APPLICATIONS

APPLY FOR WITHDRAWAL ▾

Type	Reply filed Against	Reply Date	Attachments
Application for withdrawal of summary assessment order	ZA180818000084N	16/08/2018	SA_WTDAPL_ZA180818000084N_20180816040433.pdf

6. Additionally, the following actions take place on the GST Portal after the issue of the Order.

- Acknowledgement of the filed application is sent to the concerned taxpayer via email id and SMS.

- Dashboard of A/A and AC/JC is updated with the record of the filed application. A/A and AC/JC can view it from **Dashboard > Summary Assessment > Case Detail > WITHDRAWAL APPLICATIONS**.

[Go back to the Main Menu](#)

D. View [Acceptance/Rejection Order](#)

To view orders related to acceptance or rejection of Withdrawal application you have filed, perform following steps:

1. Navigate to [View Additional Notices/Orders](#) page to view Order issued against your application and open the "Case Details" page.
2. On the **Case Details** page of that particular application, click the **WITHDRAWAL ORDER** tab. This tab displays the Withdrawal orders related to acceptance or rejection of Withdrawal application you have filed.

Dashboard > Services > User Services > My Applications > Case Details

ARN AD180818000030J	GSTIN/UID/Temporary ID 18AJIPA1572EABZ	Date Of Application/Case Creation 10/08/2018	Status Order withdrawn, Recommended for action u/s 73/74
-------------------------------	--	--	--

ORDERS
WITHDRAWAL ORDER
WITHDRAWAL APPLICATIONS

Type	Withdrawal Order Number	Withdrawal Order Date	Attachments
ASSESSMENT ACCEPTANCE ORDER - ASMT-18(A)	ZA180818000079E	10/08/2018	Drop_proceeding_preview (1) (1).pdf WD_ORDER_ZA180818000079E_20180810032134.pdf

Note 1:

(a) In case of issue of **ASSESSMENT ACCEPTANCE ORDER - ASMT-18(A)**:

- Intimation of the issue of order is sent to the concerned Taxpayer/Temp ID holder via email id and SMS.
- Dashboard of the Taxpayer/Temp ID holder is updated with the record of the issued Order and they can view it from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details > WITHDRAWAL ORDER**
- The original order framed u/s 64(1) is withdrawn and demand gets updated in Electronic Liability Register (a credit entry is passed into the Liability Register reversing the demand and DCR is updated accordingly).

(b) In case of issue of **ASSESSMENT REJECTION ORDER - ASMT-18(R)**:

- Intimation of the issue of order is sent to the concerned taxpayer via email id and SMS.
- Dashboard of the Taxpayer is updated with the record of the issued Order and they can view it from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details > WITHDRAWAL ORDER**
- The matter stand adjudicated and the issued "Order for Creation of Demand" is confirmed. There will be no change in the demand created originally.

Note 2: In the case of rejection of an offline application filed by a Temp ID holder, no action will take place on the GST Portal. Intimation of rejection will be sent to the taxpayer offline by AC/JC.

2. Click the document name(s) in the **Attachments** section of the table to download the issued Order.

[Go back to the Main Menu](#)

Manual > Filing Application for Rectification or Taking Action in the Subsequent Proceedings u/s 161 Conducted by Tax Officer

How can I file an application for rectification of order and participate in the subsequent proceedings u/s 161?

To file an application for Rectification and participate in the subsequent proceedings u/s 161, perform following steps:

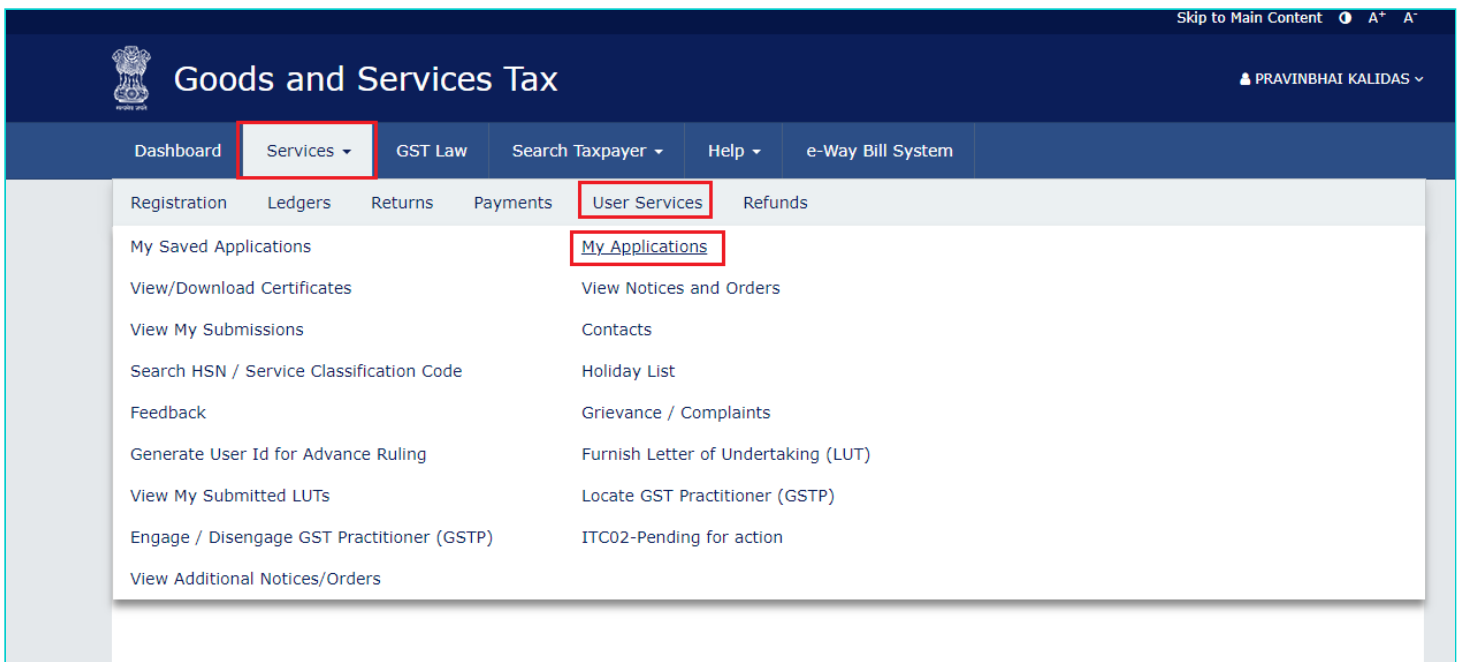
- A. A (1). [File an Application for Rectification of Order](#) or A (2). [View Issued Order/Notice and Open the related Case Details Screen](#)
- B. [Search for your Applications for Rectification of Order and open its Case Details Screen](#)
- C. Take action using APPLICATIONS tab of Case Details screen: [View your Filed Application](#)
- D. Take action using NOTICES tab of Case Details screen: [View issued Notice of that Application](#)
- E. Take action using REPLIES tab of Case Details screen: [View/Add your replies to the issued Notice of that Application](#)
- F. Take action using ORDERS tab of Case Details screen: [View issued Orders of that Application](#)

Click each hyperlink above to know more.

A(1). 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.

Dashboard > Services > User Services > **My Applications**

My Applications

• indicates mandatory fields

Application Type •

Select

- Select
- Advance Ruling
- Intimation of Voluntary Payment - DRC-03
- Letter Of Undertaking
- Appeal to Appellate Authority
- Application for rectification of order**
- Application for Deferred Payment/Payment in Instalments
- REFUNDS

From Date DD/MM/YYYY


To Date DD/MM/YYYY

SEARCH NEW APPLICATION

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

Skip to Main Content A+ A-

ANGAD JASBIRSINGH A



Goods and Services Tax

[Dashboard](#)
[Services](#)
[GST Law](#)
[Search Taxpayer](#)
[Help](#)
[e-Way Bill System](#)

Dashboard > Services > User Services > My Applications > Rectification of Order

GSTIN/UIN/Temp Id - 18AJIPA1572EABZ Legal Name - ANGAD JASBIRSINGH ARORA Trade Name - Angad Provision **Status - DRAFT**

• Indicates Mandatory Fields

Original Order Number * **Original Order Issue Date ***

Tax Period

From		To	
<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>

Grounds for rectification *

1000 characters remaining

Attachments
 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 * **Place ***
Designation / Status **Date**

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Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

[Top](#)

Note: Currently, Status of the application is "Draft". It will remain so until you file the application.

5a. In **Original Order Number** field, select the order number of the order that you wish to rectify.

Original Order Number *

Select Order to rectify

- ZA180418000025Z
- ZA180418000026X
- ZA180418000027V
- ZA180418000028T
- ZA180418000029R
- ZA1804180000324
- ZA180418000036W

5b. Based on your selection, **Original Order Issue Date** and **Tax Period** fields get auto-populated.

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

Tax Period			
From		To	
APR	2018	APR	2018

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

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

5e. Enter **Verification** details. Select the declaration check-box and select the name of the authorized signatory. Based on your selection, the fields **Designation/Status** and **Date** (current date) displayed below gets auto-populated. Enter the name of the place where you are filing this application.

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 Manager Date 17/08/2018

PREVIEW **FILE**

5f. Click **PREVIEW** to download and review your application.

Application for rectification of orders

1. GSTIN / Temp ID	18AJIPA1572EABZ	
2. Legal name	ANGAD JASBIRSINGH ARORA	
3. Trade name, if any	Angad Provision	
4. Detail of the order	Reference No.: ZA1805180100015	Date of issue of order: 29/5/2018
5. Tax Period, if any	APR 2018 - APR 2018	
6. Grounds for rectification	Tax liability incorrectly assessed.	

7. 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
Designation / Status: Manager
Date: 17/08/2018

5g. Once you are satisfied, click **FILE**.

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

Dashboard > **Submit Application** English

GSTIN	Legal Name	Trade Name
18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	Angad Provision



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- ❗ 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. 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 -
18AJIPA1572EABZ	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, following actions also take place on the GST Portal.

- Status of the application gets updated to **"Pending for action by tax officer"**.
- You will receive an intimation of successful filing, along with the generated ARN, on your registered email and mobile.
- You will be able to view and track the ARN from the following navigation: **Dashboard > Services > User Services > My Applications > Case Details > APPLICATIONS**

[Go back to the Main Menu](#)

A(2). View Issued Order/Notice and Open the related Case Details Screen

To view issued order/notice related to rectification of orders and open the 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 > View Additional Notices/Orders**

The screenshot shows the 'Goods and Services Tax' portal. The top navigation bar includes 'Dashboard', 'Services', 'GST Law', 'Search Taxpayer', 'Help', and 'e-Way Bill System'. The 'Services' dropdown menu is open, showing options like 'Registration', 'Ledgers', 'Returns', 'Payments', 'User Services', and 'Refunds'. The 'User Services' dropdown is further expanded, listing various services such as 'My Saved Applications', 'View/Download Certificates', 'View My Submissions', 'Search HSN / Service Classification Code', 'Feedback', 'Generate User Id for Advance Ruling', 'View My Submitted LUTs', 'Engage / Disengage GST Practitioner (GSTP)', and 'View Additional Notices/Orders'. The 'View Additional Notices/Orders' link is highlighted with a red box.

4. **Additional Notices and Orders** page is displayed. Using the Navigation buttons provided below, search for the Orders related to Rectification of Orders. Click **View** hyperlink to go to the Case Details screen of that particular Order/Notice.

The screenshot shows the 'Additional Notices and Orders' page. It features a table with the following columns: Type of Notice/Order, Description, Ref ID, Date of Issuance, and Action. The first five rows are highlighted with a red box, showing 'RECTIFICATION OF ORDERS' with various descriptions and 'View' links. A pagination bar at the bottom shows page 1 of 22, and a filter bar shows 10, 25, 50, and 100 items per page.

Type of Notice/Order	Description	Ref ID	Date of Issuance	Action
RECTIFICATION OF ORDERS	Application Rejected	ZA180818000150W	17/08/2018	View
RECTIFICATION OF ORDERS	Order Rectified	ZA180818000149F	17/08/2018	View
RECTIFICATION OF ORDERS	Intimation of Adjournment	ZA180818000148H	17/08/2018	View
RECTIFICATION OF ORDERS	Issuance of Reminder	ZA180818000147J	17/08/2018	View
RECTIFICATION OF ORDERS	Notice for seeking additional information	ZA180818000146L	17/08/2018	View
DETERMINATION OF TAX	Order for Determination of Tax	ZA180818000118K	16/08/2018	View
DETERMINATION OF TAX	Statement and Summary thereof in Form GST DRC-02	ZA180818000116O	16/08/2018	View
DETERMINATION OF TAX	Order for proceedings dropped	ZA180818000115Q	16/08/2018	View
DETERMINATION OF TAX	Order for Determination of Tax	ZA180818000114S	16/08/2018	View
DETERMINATION OF TAX	Issuance of Reminder for Determination of tax	ZA180818000111Y	16/08/2018	View

5. **Case Details** page is displayed. From this page, you can initiate acting on proceedings related to rectification of order u/s 161 by operating on the tabs provided at the left-hand side of the page: APPLICATIONS, NOTICES, REPLIES, ORDERS.

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

ARN AD180818000063A	GSTIN/UIN/Temporary Id 18AJIPA1572EABZ	Date of Application/Case Creation 17/08/2018	Status Pending for reply by taxpayer
-------------------------------	--	--	--

APPLICATIONS
NOTICES
REPLIES
ORDERS

Type of Documents	View Documents
-NA-	-NA-

BACK

Note 1: On this page, the APPLICATIONS tab is selected by default.

Note 2: Currently, Status of the ARN/Case is **"Pending for reply by taxpayer"**. It will change as you act on the proceeding.


[Go back to the Main Menu](#)

B. 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**

Skip to Main Content ⓘ A⁺ A⁻

 **Goods and Services Tax** PRAVINBHAI KALIDAS ▾

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

Registration Ledgers Returns Payments **User Services** Refunds

My Saved Applications **My Applications**
View/Download Certificates View Notices and Orders
View My Submissions Contacts
Search HSN / Service Classification Code Holiday List
Feedback Grievance / Complaints
Generate User Id for Advance Ruling Furnish Letter of Undertaking (LUT)
View My Submitted LUTs Locate GST Practitioner (GSTP)
Engage / Disengage GST Practitioner (GSTP) ITC02-Pending for action
View Additional Notices/Orders

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**.

Dashboard > Services > User Services > My Applications

My Applications

• indicates mandatory fields

Application Type •

Select

- Select
- Advance Ruling
- Intimation of Voluntary Payment - DRC-03
- Letter Of Undertaking
- Appeal to Appellate Authority
- Application for rectification of order
- Application for Deferred Payment/Payment in Instalments
- REFUNDS

From Date

DD/MM/YYYY

To Date

DD/MM/YYYY

SEARCH NEW APPLICATION

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

Dashboard > Services > User Services > My Applications

My Applications

• indicates mandatory fields

Application Type •

Application for rectification of order

From Date

17/08/2018

To Date

17/08/2018

SEARCH NEW APPLICATION

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

10 25 50 100

6. **Case Details** page is displayed. From this page, you can initiate acting on proceedings related to rectification of order u/s 161 by operating on the tabs provided at the left-hand side of the page: APPLICATIONS, NOTICES, REPLIES, ORDERS. Click **BACK** to go back to **My Applications** page.

Dashboard > Services > User Services > My Applications > **Case Details**

ARN AD180818000062C	GSTIN/UIN/Temporary ID 18AJIPA1572EABZ	Date Of Application/Case Creation 17/08/2018	Status Pending for action by tax officer
-------------------------------	--	--	--

APPLICATIONS NOTICES REPLIES ORDERS	Type of Documents Application for Rectification of order	View Documents View
---	--	-------------------------------

BACK

Note 1: On this page, the APPLICATIONS tab is selected by default.

Note 2: Currently, Status of the ARN/Case is "**Pending for action by tax officer**". It will change as you act on the proceeding.

[Go back to the Main Menu](#)

C. Take action using APPLICATIONS tab of Case Details screen: View your Filed Application

To view Application Details based on which this Case was created, perform following steps:

1. On the **Case Details** page of that particular application, select the **APPLICATIONS** tab, if it is not selected by default. This tab provides you an option to view the filed application in PDF mode. Click **BACK** to go back to **My Applications** page.

Dashboard > Services > User Services > My Applications > **Case Details**

ARN AD180818000062C	GSTIN/UIN/Temporary ID 18AJIPA1572EABZ	Date Of Application/Case Creation 17/08/2018	Status Pending for action by tax officer
-------------------------------	--	--	--

APPLICATIONS NOTICES REPLIES ORDERS	Type of Documents Application for Rectification of order	View Documents View
---	--	-------------------------------

BACK

2. Click the **View** hyperlink to download and view the application in PDF mode.

[Go back to the Main Menu](#)

D. Take action using NOTICES tab of Case Details screen: View issued Notice of that Application

To view issued Notices and File your Reply, perform following steps:

1. On the **Case Details** page of that particular application, select the **NOTICES** tab. This tab displays all the notices (Additional Information/Reminder/Adjournment) issued by Adjudication Authority (A/A).

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

ARN	GSTIN/UIN/Temporary ID	Date Of Application/Case Creation	Status
AD180818000063A	18AJIPA1572EAZB	17/08/2018	Order rectified

APPLICATIONS
NOTICES
 REPLIES
 ORDERS

Type	Reference Number	Issue Date	Due Date to Reply	Personal Hearing	Section Number	Attachment
Adjournment	ZA180818000148H	17/08/2018	23/08/2018	Yes	73	
Reminder	ZA180818000147J	17/08/2018	24/08/2018	Yes	73	RO_Reminder_ZA18081800014
Additional Information	ZA180818000146L	17/08/2018	24/08/2018	Yes	73	Document RO_AddtnlInfo_ZA18081800014

2. Scroll to the right to view the document name(s) in the **Attachments** section of the table and click them to download into your machine.

[Go back to the Main Menu](#)

E. Take action using REPLIES tab of Case Details screen: View/Add your replies to the issued Notice of that Application

To view or add your replies to the issued Notice of that Application, perform following steps:

1. On the **Case Details** page of that particular application, select the **REPLIES** tab. This tab will display the replies you will file against the Notice issued by Adjudication Authority (A/A). To add a reply, click **ADD REPLY** and select **Additional Information**.

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

ARN	GSTIN/UIN/Temporary ID	Date Of Application/Case Creation	Status
AD180818000062C	18AJIPA1572EAZB	17/08/2018	Pending for action by tax officer

APPLICATIONS
 NOTICES
REPLIES
 ORDERS

ADD REPLY ▾
 Additional Information

filed Against	Reply Date/Ph	Option for Personal Hearing	Attachments
No Records Found			

2. **Additional Information** page is displayed. Enter details in the displayed fields as mentioned in the following steps. To go to the previous page, click **BACK**.

Dashboard > Additional Notices and Orders > Case Details

ARN AD180818000062C	GSTIN/UID/Temporary ID 18AJIPA1572EABZ	Date Of Application/Case Creation 17/08/2018	Status Reminder No. 1 issued
------------------------	---	---	---------------------------------

APPLICATIONS

NOTICES

REPLIES

ORDERS

Type

Additional Information

Reference Number

ZA1808180001001

Date Of notice

13/08/2018

Personal Hearing Required ?

☒ Yes

Reply

Attachments

No file chosen

File with PDF/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

DSC is compulsory for companies and LLP.

2a. In the **Personal Hearing Required?** field, select **Yes** or **No**.

Note: This button is visible in only those applications where the A/A has not called for a personal hearing in the issued notice.

2b. In **Reply** field, enter details of your reply to the issued notice.

2c. Click **Choose File** to upload the document(s) related to your reply, if any. This is not a mandatory field.

2d. Enter **Verification** details. Select the declaration check-box and select the name of the authorized signatory. Based on your selection, the fields **Designation/Status** and **Date** (current date) displayed below gets auto-populated. Enter the name of the place where you are filing this application.

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

2e. Click **PREVIEW** to download and review your application.

Reply to notice seeking additional information

1. GSTIN/ID	18AJIP1572EABZ	
2. Legal name	ANGAD JASBIRSINGH ARORA	
3. Trade name, if any	Angad Provision	
4. Details of notice vide which additional information sought	Notice No.: ZA1808180001001	Notice date: 13/08/2018
5. Reply		
I shall be there.		
6. Documents filed		
NA		

7.Verification :

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


Signature of Authorized Signatory
Name: ANGAD ARORA
Designation / Status:
Date:

2f. Once you are satisfied, click **FILE**.

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

Dashboard > **Submit Application** English

GSTIN	Legal Name	Trade Name
18AJIPA1572EAZB	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

4. **Notices and Orders** page is displayed with the generated Reference number. To download the filed reply, click the **Click here** hyperlink. Then, click **OK**.

Dashboard > **Notices and Orders**

Your reply has been filed against **Ref. no ZA1808180001001** dated 13/08/2018. To download the document [Click here](#)

OK

5. The updated **REPLIES** tab is displayed, with the record of the filed reply in a table and with the **Status** updated to "**Reply furnished, Pending for rectification order**". You can also click the documents in the **Attachments** section of the table to download them.

Dashboard > Services > User Services > My Applications > Case Details

ARN	GSTIN/UIN/Temporary ID	Date Of Application/Case Creation	Status
AD180818000031H	18AJIPA1572EAZB	10/08/2018	Reply furnished, Pending for rectification order

APPLICATIONS

NOTICES

REPLIES

ORDERS

ADD REPLY

Type	Reply filed Against	Reply Date/Ph	Option for Personal Hearing	Attachments
Additional Information	ZA1808180001001	13/08/2018	Y	RO_REPLY_ZA180818000100120180817035212.pdf

Note: Once you file your reply, you will receive an intimation of successful filing, along with the generated RFN, on your registered email and mobile.

[Go back to the Main Menu](#)

F. Take action using ORDERS tab of Case Details screen: View issued Orders of that Application

To download order issued against your application, perform following steps:

1. On the **Case Details** page of that particular taxpayer, click the **ORDERS** tab. This tab provides you an option to view the issued order, with all its attached documents, in PDF mode.

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

ARN	GSTIN/UIN/Temporary ID	Date Of Application/Case Creation	Status
AD180818000063A	18AJIPA1572EABZ	17/08/2018	Order rectified

APPLICATIONS
 NOTICES
 REPLIES
ORDERS

Type	Order Number	Order Date	Attachments
RECTIFICATION OF ORDER - DRC-08	ZA180818000149F	17/08/2018	Document.pdf RO_RectificationOrder_ZA180818000149F_20180817023003.pdf

2. Click the document(s) in the **Attachments** section of the table to download them.

[Go back to the Main Menu](#)

Manual > Filing Application for Restoration of Provisional Attachment

How can I file an application for restoration of provisional attachment?

To file an application for restoration of provisional attachment, perform following steps:

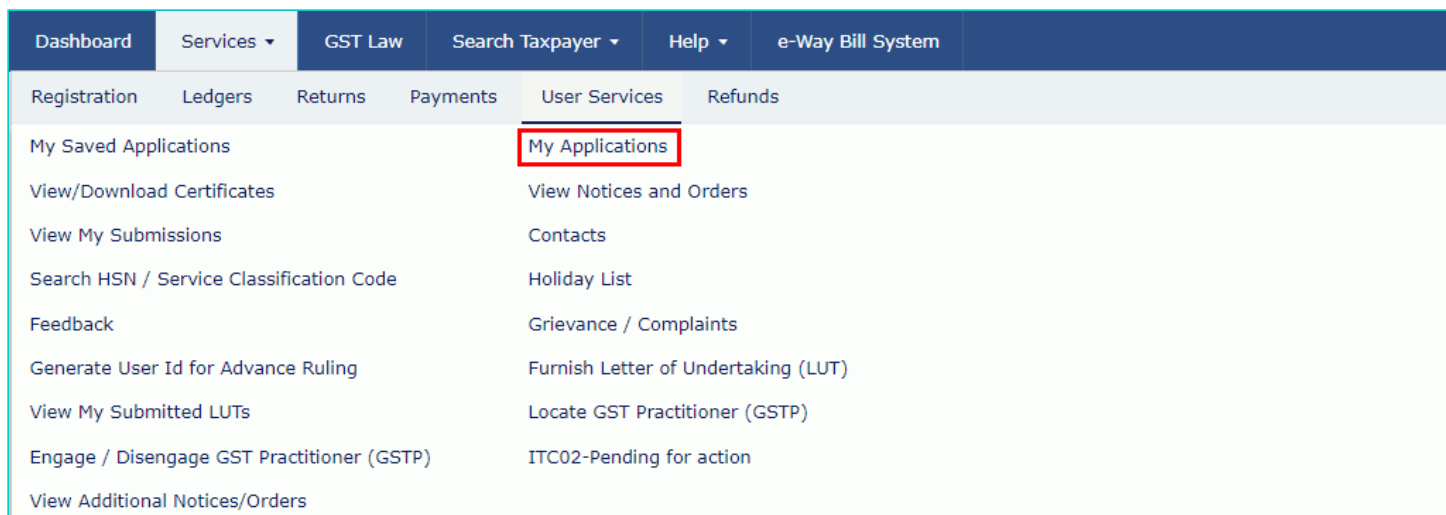
- A. [File an Application for Restoration of Provisional Attachment](#)
- B. Open the Application's Case Details screen by [searching for your filed Application in My Applications page](#) or from [View Additional Notices/Orders page](#)
- C. Take action using APPLICATIONS tab of Case Details screen: [View your Filed Application](#)
- D. Take action using NOTICES tab of Case Details screen: [View issued Notice related to that Application](#)
- E. Take action using REPLIES tab of Case Details screen: [View/Add your replies to the issued Notice related to that Application](#)
- F. Take action using ORDERS tab of Case Details screen: [View issued Orders related to that Application](#)

Click each hyperlink above to know more.

A. File an Application for Restoration of Provisional Attachment

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.

Dashboard > Services > User Services > My Applications

My Applications

• indicates mandatory fields

Application Type •

From Date

To Date

DD/MM/YYYY

DD/MM/YYYY

SEARCH 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

• indicates mandatory fields

Application Type •

From Date

To Date

DD/MM/YYYY

DD/MM/YYYY

SEARCH NEW APPLICATION

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

7. The **Restoration of Provisional Attachments** page is displayed.

[Skip to Main Content](#)

Goods and Services Tax

▲ ANGAD JASBIRSINGH A ▼

[Dashboard](#) |
 [Services ▼](#) |
 [GST Law](#) |
 [Search Taxpayer ▼](#) |
 [Help ▼](#) |
 [e-Way Bill System](#)

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

GSTIN/UIN/Temp Id - 07AJIPA1572EO1X
Legal Name - ANGAD JASBIRSINGH ARORA
Trade Name - AutomationsTest
Status - DRAFT

* Indicates Mandatory Fields

Provisional Attachment Order Number*

Date Of Order*

Type of Attachment*

Type of Account *	Name of Bank/ Financial Institution/ Post Office/ Depository Participants *	Account Number *	Location *
<input type="text" value="Select"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Grounds for Restoration*

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*

Place*

Designation / Status

Date

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Top

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.

Skip to Main Content

ANGAD JASBIRSINGH A



Goods and Services Tax

[Dashboard](#)
[Services](#)
[GST Law](#)
[Search Taxpayer](#)
[Help](#)
[e-Way Bill System](#)

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

GSTIN/UIN/Temp Id - 07AJIPA1572E01X

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - AutomationsTest

Status - DRAFT

Indicates Mandatory Fields

Provisional Attachment Order Number*
ZA070918000098F

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*

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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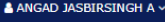
Top

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.

[Skip to Main Content](#)



Goods and Services Tax



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

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

GSTIN/UIN/Temp Id -
07AJIPA1572EO1X
Legal Name - ANGAD
JASBIRSINGH ARORA
Trade Name - AutomationsTest
Status - DRAFT

* Indicates Mandatory Fields

Provisional Attachment Order Number*

Date Of Order*

Type of Attachment*

Type of Account *	Name of Bank/ Financial Institution/ Post Office/ Depository Participants *	Account Number *	Location *
<input type="text" value="Saving"/>	<input type="text" value="SBI"/>	<input type="text" value="8977878789"/>	<input type="text" value="Bangalore"/>

Grounds for Restoration*

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*

Place*

Designation / Status


Date


PREVIEW

FILE

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15. The application is downloaded in PDF format.

Application for restoration of provisional attachment

1. GSTIN / Temp ID		07AJIPA1572E01X	
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**.


Dashboard > Submit Application English


GSTIN	Legal Name	Trade Name
07AJIPA1572E01X	ANGAD JASBIRSINGH ARORA	AutomationsTest



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

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.

OTP Verification

OTP has been sent to your registered mobile number and e-mail id. Please enter the OTP to Confirm Submission

CLOSE

VERIFY

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 - 07AJIPA1572EO1X	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".

[Go back to the Main Menu](#)

C. Take action using APPLICATIONS tab of Case Details screen: View your Filed Application

To view Application Details, based on which this Case was created, perform following steps:

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

Dashboard	Services ▾	GST Law	Search Taxpayer ▾	Help ▾	e-Way Bill System
Registration	Ledgers	Returns	Payments	User Services	Refunds
My Saved Applications				My Applications	
View/Download Certificates				View Notices and Orders	
View My Submissions				Contacts	
Search HSN / Service Classification Code				Holiday List	
Cause List				Feedback	
Grievance / Complaints				Generate User Id for Advance Ruling	
Furnish Letter of Undertaking (LUT)				View My Submitted LUTs	
Locate GST Practitioner (GSTP)				Engage / Disengage GST Practitioner (GSTP)	
ITC02-Pending for action				View Additional Notices/Orders	

2. Click **View**.

Dashboard > Additional Notices and Orders

Type of Notice/Order	Description	Ref ID	Date of Issuance	Action
RESTORATION OF ATTACHMENT	Notice for seeking additional information	ZA180918000068F	10/09/2018	View
RESTORATION OF ATTACHMENT	Notice for seeking additional information	ZA180918000067H	10/09/2018	View
RESTORATION OF ATTACHMENT	Notice for seeking additional information	ZA180918000066J	07/09/2018	View
RESTORATION OF ATTACHMENT	Intimation of Adjournment	ZA180918000065L	07/09/2018	View
DEFERRED/PAYMENT INSTALMENTS	Application Id AD180918000023C Approved with Modification	ZA180918000061T	07/09/2018	View
RESTORATION OF ATTACHMENT	Notice for seeking additional information	ZA180918000060V	07/09/2018	View
DETERMINATION OF TAX	Statement and Summary thereof in Form GST DRC-02	ZA180918000059E	07/09/2018	View
RESTORATION OF ATTACHMENT	Notice for seeking additional information	ZA180918000058G	07/09/2018	View
DEFERRED/PAYMENT INSTALMENTS	Application Id AD180918000024A Approved	ZA180918000057I	07/09/2018	View
RESTORATION OF ATTACHMENT	Notice for seeking additional information	ZA180918000056K	07/09/2018	View

< 1 2 3 4 5 6 7 ... 31 >
 10 25 50 100

3. On the **Case Details** page of that particular application, select the **APPLICATIONS** tab, if it is not selected by default. This tab provides you an option to view the filed application in PDF mode.

4. Click the **View** hyperlink to download and view the application in PDF mode.

Dashboard > Services > User Services > My Applications > Case Details

ARN AD0709180000376	GSTIN/UIN/Temporary ID 07AJIPA1572E01X	Date Of Application/Case Creation 21/09/2018	Status Pending for action by tax officer
-------------------------------	--	--	--

APPLICATIONS	Type of Documents	View Documents
NOTICES	Application for Restoration of order	View
REPLIES		
ORDERS		

BACK

[Go back to the Main Menu](#)

D. Take action using NOTICES tab of Case Details screen: View issued Notice related to that Application

To view issued Notices and File your Reply, perform following steps:

1. On the **Case Details** page of that particular application, select the **NOTICES** tab. This tab displays all the notices (Additional Information/Adjournment) issued by Tax Official.

Dashboard > Additional Notices and Orders > Case Details

ARN	GSTIN/UIN/Temporary ID	Date Of Application/Case Creation	Status
AD0709180000376	07AJIPA1572E01X	21/09/2018	Pending for reply by taxpayer

APPLICATIONS
NOTICES
 REPLIES
 ORDERS

Type	Reference Number	Issue Date	Due Date to Reply	Personal Hearing	Section Number	Attachments
Additional Information	ZA070918000099D	21/09/2018	22/09/2018	No	-NA-	Doc: RA_AddtnlInfo_ZA070918000099D_20180921121915.pdf

2. Scroll to the right to view the document name(s) in the **Attachments** section of the table and click them to download into your machine.

Dashboard > Additional Notices and Orders > Case Details

ARN	GSTIN/UIN/Temporary ID	Date Of Application/Case Creation	Status
AD0709180000376	07AJIPA1572E01X	21/09/2018	Pending for reply by taxpayer

APPLICATIONS
NOTICES
 REPLIES
 ORDERS

Reference Number	Issue Date	Due Date to Reply	Personal Hearing	Section Number	Attachments
18000099D	21/09/2018	22/09/2018	No	-NA-	Doc1.pdf RA_AddtnlInfo_ZA070918000099D_20180921121915.pdf

[Go back to the Main Menu](#)

E. Take action using REPLIES tab of Case Details screen: View/Add your replies to the issued Notice related to that Application

To view or add your replies to the issued Notice of that Application, perform following steps:

1. On the **Case Details** page of that particular application, select the **REPLIES** tab. This tab will display the replies you will file or already file reply against the Notice issued by Tax Official. To add a reply, click **ADD REPLY** and select **Additional Information**.

Dashboard > Additional Notices and Orders > Case Details

ARN	GSTIN/UIN/Temporary ID	Date Of Application/Case Creation	Status
AD0709180000376	07AJIPA1572E01X	21/09/2018	Pending for reply by taxpayer

APPLICATIONS
 NOTICES
REPLIES
 ORDERS

ADD REPLY ▾
 Additional Information

Filed Against	Reply Date/Ph	Option for Personal Hearing	Attachments
No Records Found			

2. **Additional Information** page is displayed. The **Type**, **Date of Notice** and **Reference Number** fields are auto populated.

Enter details in the displayed fields as mentioned in the following steps. To go to the previous page, click **BACK**.

The screenshot shows the GST portal interface. At the top, there's a header with the GST logo and 'Goods and Services Tax'. Below it, a navigation bar includes links like 'Dashboard', 'Services', 'GST Law', 'Search Taxpayer', 'Help', and 'e-Way Bill System'. The main content area is titled 'Case Details' and shows application information: ARN (AD0709180000376), GSTIN/UIN/Temporary ID (07AJIPA1572EO1X), Date Of Application/Case Creation (21/09/2018), and Status (Pending for reply by taxpayer). On the left, a sidebar menu has 'APPLICATIONS', 'NOTICES', 'REPLIES' (selected), and 'ORDERS'. The main form area contains several sections: 'Type' (Additional Information), 'Date Of Notice' (21/09/2018), 'Reference Number' (ZA070918000099D), 'Personal Hearing Required?' (No), 'Reply' (empty text box), 'Attachments' (Choose File, No file chosen), and 'Verification' (checkbox for declaration, Name of Authorized Signatory, Place, Designation / Status, and Date). At the bottom, there are 'BACK', 'PREVIEW', and 'FILE' buttons. The footer contains copyright information and a 'Top' button.

3. In the **Personal Hearing Required?** field, select **Yes** or **No**.


Note: This button is visible in only those applications where the Tax Official has not already called for a personal hearing in the issued notice.

4. In **Reply** field, enter details of your reply to the issued notice.

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

6. Enter **Verification** details. Select the declaration check-box and select the name of the authorized signatory. Based on your selection, the fields **Designation/Status** and **Date** (current date) displayed below gets auto-populated. Enter the name of the place where you are filing this application.

7. Click **PREVIEW** to download and review your application.

**Goods and Services Tax**

[Skip to Main Content](#) [A⁺](#) [A⁻](#)

[Dashboard](#) [Services](#) [GST Law](#) [Search Taxpayer](#) [Help](#) [e-Way Bill System](#)

[Dashboard](#) [Additional Notices and Orders](#) [Case Details](#)

ARN
AD0709180000376

GSTIN/UIN/Temporary ID
07AJIPA1572E01X

Date Of Application/Case Creation
21/09/2018

Status
Pending for reply by taxpayer

APPLICATIONS

NOTICES

REPLIES

ORDERS

Type

Additional Information

Date Of Notice

21/09/2018

Reference Number

ZA070918000099D

Personal Hearing Required ?

☒ No

Reply *

Attachments

Choose File

No file chosen

File with PDF/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

DSC is compulsory for companies and LLP.

BACK

PREVIEW

FILE

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Site Last Updated on

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Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safan 6+

[Top](#)

8. The application is downloaded in PDF format.

Reply to Notice seeking additional information on restoration of provisional attachment

1. GSTIN/ID	07AJIP1572E01X	
2. Legal name	ANGAD JASBIRSINGH ARORA	
3. Trade name, if any	AutomationsTest	
4. Details of notice vide which additional information sought	Notice No.: ZA070918000099D	Notice date: 21/09/2018
5. Reply		
Documents attached		
6. Documents filed		
Doc1.pdf		

7.Verification :

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

Signature of Authorized Signatory
Name: ANGADARORA
Designation / Status: Director
Date: 21/09/2018

9. Once you are satisfied, click **FILE**.

Goods and Services Tax

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

Dashboard Additional Notices and Orders Case Details

ARN: AD0709180000376 GSTIN/UIN/Temporary ID: 07AJIPA1572EO1X Date Of Application/Case Creation: 21/09/2018 Status: Pending for reply by taxpayer

APPLICATIONS
NOTICES
REPLIES
ORDERS

Type: Additional Information Date Of Notice: 21/09/2018

Reference Number: ZA070918000099D Personal Hearing Required? No

Reply Documents attached

Attachments
Choose File No file chosen
Doc1.pdf

File with PDF/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: Delhi
Designation / Status: Director Date: 21/09/2018

DSC is compulsory for companies and LLP.

BACK PREVIEW FILE

© 2018-19 Goods and Services Tax Network Site Last Updated on Designed & Developed by GSTN
Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

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

Dashboard Submit Application English

GSTIN: 07AJIPA1572EO1X Legal Name: ANGAD JASBIRSINGH ARORA Trade Name: AutomationsTest

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

SUBMIT WITH DSC:

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

SUBMIT WITH EVC:

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

OTP Verification

OTP has been sent to your registered mobile number and e-mail id. Please enter the OTP to Confirm Submission

CLOSE
VERIFY

11. **Notices and Orders** page is displayed with the generated Reference number. To download the filed reply, click the **Click here** hyperlink. Then, click **OK**.

Dashboard > Notices and Orders

Your reply has been filed against Ref. no ZA070918000099D dated 21/09/2018. To download the document [Click here](#)

OK

12. The updated **REPLIES** tab is displayed, with the record of the filed reply in a table and with the **Status** updated to "**Reply furnished, Pending for order**". You can also click the documents in the **Attachments** section of the table to download them.

Dashboard > Services > User Services > My Applications > Case Details

ARN AD0709180000376	GSTIN/UIN/Temporary ID 07AJIPA1572E01X	Date Of Application/Case Creation 21/09/2018	Status Reply furnished, pending for order
-------------------------------	--	--	---

APPLICATIONS
NOTICES
REPLIES
ORDERS

ADD REPLY ▼

Type	Reply filed Against	Reply Date/Ph	Option for Personal Hearing	Attachments
Additional Information	ZA070918000099D	21/09/2018	N	Doc1.pdf RA_REPLY_ZA070918000099D_20180921122921.pdf

[Go back to the Main Menu](#)

F. Take action using ORDERS tab of Case Details screen: View issued Orders related to that Application

To download order for restoration of provisional attachment, perform following steps:

1. On the **Case Details** page of that particular taxpayer, click the **ORDERS** tab. This tab provides you an option to view the issued order, with all its attached documents, in PDF mode.
2. Click the document(s) in the **Attachments** section of the table to download them.

Dashboard > Services > User Services > My Applications > Case Details

ARN AD0709180000376	GSTIN/UIN/Temporary ID 07AJIPA1572EO1X	Date Of Application/Case Creation 21/09/2018	Status Proposal for restoration rejected
-------------------------------	--	--	--

APPLICATIONS
NOTICES
REPLIES
ORDERS

Type	Order Number	Order Date	Attachments
Restoration Rejection	ZA070918000102Y	21/09/2018	Doc1.pdf RJ_ORDER_ZA070918000102Y_20180921124017.pdf

[Go back to the Main Menu](#)

Manual > Filing Form GST DRC-06 against Proceedings initiated by Tax Officer u/s 73 and 74 Related to Determination of Tax

How can I file Form GST DRC-06 against proceedings initiated against me, by Tax Officer, u/s 73 and 74 related to determination of tax?

To file Form GST DRC-06 against proceedings initiated against you, by Tax Officer, u/s 73 and 74 related to determination of tax, perform following steps:

- Navigate to [View Additional Notices/Orders page](#) page to view Notices and Orders issued against you by Adjudicating or Assessing Authority (A/A)
- [Take action using NOTICES tab of Case Details screen: View issued Notices](#)
- [Take action using REPLIES tab of Case Details screen: View/Add your reply \(Form GST DRC-06\) to the issued Notice](#)
- Take action using ORDERS tab of Case Details screen: [View issued Order](#)

Click each hyperlink above to know more.

B. Take action using NOTICES tab of Case Details screen: View issued Notices

To view issued Notices, perform following steps:

- On the **Case Details** page of that particular Case ID, select the **NOTICES** tab, if it is not selected by default. This tab displays all the notices (SCN/Statement/Reminder/Adjournment) issued by A/A to you.

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
REPLIES
ORDERS

ADD NOTICE ▾

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

- Click the document name(s) in the **Attachments** section of the table to download into your machine and view them.

[Go back to the Main Menu](#)

C. Take action using REPLIES tab of Case Details screen: View/Add your reply (Form GST DRC-06) to the issued Notice

To view or add your reply (Form GST DRC-06) to the issued Notice, perform following steps:

Note: Once the Tax Officer has issued SCN against your case and you are unable to make payment within 30 days of SCN, you must file your Reply in Form GST DRC-06.

1. On the **Case Details** page of that particular taxpayer, select the **REPLIES** tab. This tab will display the replies you will file against the Notices issued by A/A. To add a reply, click **ADD REPLY** and select **REPLY**.

The screenshot shows the 'Case Details' page with the following information:

- ARN: AD230818000039A
- GSTIN/UIN/Temporary ID: 23AJIPA1572E6ZO
- Date Of Application/Case Creation: 13/08/2018
- Status: Pending for reply by taxpayer

On the left sidebar, the 'REPLIES' tab is selected. In the center, there is an 'ADD REPLY' button with a dropdown menu showing 'REPLY' as the selected option. Below this, a table header is visible with columns: 'Notice filed Against', 'Reply Date/Ph', 'Option for Personal Hearing', and 'Attachments'. The table currently displays 'No Records Found'.

Note: Current Status as displayed is "Pending for reply by taxpayer". It will change once you add your reply.

2. **REPLY** page is displayed. **Type**, **Date of SCN**, **SCN Ref No**, **Financial Year** fields are auto-populated. Enter details in the other fields as mentioned in the following steps. To go to the previous page, click **BACK**.

NOTICES

REPLIES

ORDERS

• indicates mandatory fields

Type
NOTICE FOR FRAMING ORDER(REMANDED)

Date Of SCN
09/08/2018

SCN Ref No
ZA180818000054Q

Personal Hearing Required ?
☒ Yes

Reply •

Attachments
 No file chosen
 ⓘ File with PDF/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
Manager

Date
29/08/2018

ⓘ DSC is compulsory for companies and LLP.

2a. In the **Personal Hearing Required?** field, select **Yes** or **No**.

Note: This button is visible to only those taxpayers where the A/A has not called for a personal hearing in the issued notice.

2b. In **Reply** field, enter details of your reply to the issued notice.

2c. Click **Choose File** to upload the document(s) related to your reply, if any. This is not a mandatory field.

2d. Enter **Verification** details. Select the declaration check-box and select the name of the authorized signatory. Based on your selection, the fields **Designation/Status** and **Date** (current date) gets auto-populated. Enter the name of the place where you are filing this reply.

Name of Authorized Signatory •
ANGAD ARORA

Place •
Delhi

Designation / Status
Manager

Date
17/08/2018

2e. Click **PREVIEW** to download and review your reply. Once you are satisfied, click **FILE**.

Form GST DRC-06
[See rule 142(4)]
Reply to the Show Cause Notice

1. GSTIN	18AJIPA1572EAZB	
2. Name	ANGAD JASBIRSINGH ARORA	
4. Details of Show Cause Notice	Reference No. ZA180918000059E	Date of issue 07/09/2018
3. Financial Year	2018-2019	
5. Reply	I am not at fault.	
6. Documents uploaded	NA	
7. Option for personal hearing	No	

7.Verification-


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

Signature of Authorized Signatory
Name : ANGAD ARORA
Designation / Status: Manager
Date: 24/10/2018

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

Dashboard > **Submit Application** English

GSTIN	Legal Name	Trade Name
18AJIPA1572EAZB	ANGAD JASBIRSINGH ARORA	Angad Provision



Warning

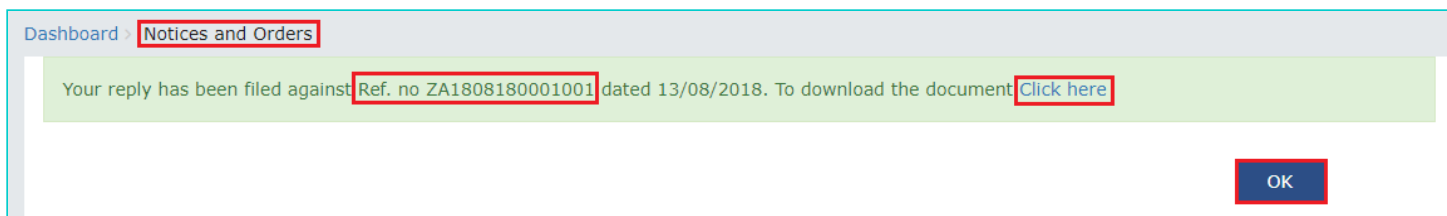
Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written 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

4. **Notices and Orders** page is displayed with the generated Reference number. To download the filed reply, click the **Click here** hyperlink. Then, click **OK**.



5. The updated **REPLIES** tab is displayed, with the record of the filed reply in a table and with the **Status** updated to "**Reply furnished, Pending for order by tax officer**". You can also click the documents in the **Attachments** section of the table to download them.

Type	Reply filed Against	Reply Date/Ph	Option for Personal Hearing	Attachments
REPLY	ZA180818000098E	13/08/2018	Yes	download.jpg ADJDT_REPLY_ZA180818000098E20180813115334.pdf

Note: Once you file your reply successfully, following actions take place on the GST Portal:

- You will receive an acknowledgement intimation via your registered email and SMS, along with the generated RFN.
- Your Reply will be available on A/A's dashboard.

[Go back to the Main Menu](#)

D. Take action using ORDERS tab of Case Details screen: View Order Issued Against Your Case

To download order issued against your case, perform following steps:

- On the **Case Details** page of that particular Case ID, click the **ORDERS** tab. This tab provides you an option to view the issued order, with all its attached documents, in PDF mode.

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

ARN
AD180718000032H

GSTIN/UIN/Temporary Id
18BVIPD2202D2Z8

Date of Application/Case Creation
19/07/2018

Status
Order for creation of demand issued

NOTICES

REPLIES

ORDERS

Type	Order Number	Order Date	Section Number	Attachments
Assessment order and GST DRC-07	ZA180818000205P	29/08/2018	73	01test.pdf DRC07_ORDER_ZA180818000205P_20180829103449.pdf

2. Click the document(s) in the **Attachments** section of the table to download and view them.

[Go back to the Main Menu](#)

Manual > Filing reply to Form GST DRC-06 against proceedings initiated for tax collected, but not deposited with Government

How can I file reply in Form GST DRC-06 against proceedings initiated for tax collected but not deposited with Government?

To file reply in Form GST DRC-06 against proceedings initiated for tax collected but not deposited with Government, perform following steps:

- A. Navigate to [View Additional Notices/Orders](#) page to view Notices and Orders issued against you by Tax Official
- B. Take action using NOTICES tab of Case Details screen: [View issued Notices](#)
- C. Take action using REPLIES tab of Case Details screen: [View/Add your reply to the issued Notice](#)
- D. Take action using ORDERS tab of Case Details screen: [View issued Order](#)

Click each hyperlink above to know more.

B. Take action using NOTICES tab of Case Details screen: View issued Notices

To view issued Notices, perform following steps:

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

Dashboard	Services ▾	GST Law	Search Taxpayer ▾	Help ▾	e-Way Bill System
Registration	Ledgers	Returns	Payments	User Services	Refunds
My Saved Applications	My Applications				
View/Download Certificates	View Notices and Orders				
View My Submissions	Contacts				
Search HSN / Service Classification Code	Holiday List				
Cause List	Feedback				
Grievance / Complaints	Generate User Id for Advance Ruling				
Furnish Letter of Undertaking (LUT)	View My Submitted LUTs				
Locate GST Practitioner (GSTP)	Engage / Disengage GST Practitioner (GSTP)				
ITC02-Pending for action	View Additional Notices/Orders				

2. Click **View**.

Dashboard > Additional Notices and Orders

Type of Notice/Order	Description	Ref ID	Date of Issuance	Action
TAX COLLECTED NOT DEPOSITED	Issue of Assessment order and summary of order in Form GST DRC-07	ZA201018000130S	10/10/2018	View
TAX COLLECTED NOT DEPOSITED	Intimation of next date of hearing u/s 76	ZA201018000129B	10/10/2018	View
TAX COLLECTED NOT DEPOSITED	Intimation of issue of reminder in Form GST DRC-01	ZA201018000128D	10/10/2018	View
TAX COLLECTED NOT DEPOSITED	Intimation of issue of reminder in Form GST DRC-01	ZA201018000127F	10/10/2018	View
TAX COLLECTED NOT DEPOSITED	Intimation of issue of reminder in Form GST DRC-01	ZA201018000126H	10/10/2018	View
TAX COLLECTED NOT DEPOSITED	Show Cause Notice and Summary thereof in Form GST DRC-01	ZA201018000125J	10/10/2018	View
TAX COLLECTED NOT DEPOSITED	Intimation of next date of hearing u/s 76	ZA201018000118E	10/10/2018	View
TAX COLLECTED NOT DEPOSITED	Intimation of issue of reminder in Form GST DRC-01	ZA201018000117G	10/10/2018	View
TAX COLLECTED NOT DEPOSITED	Intimation of issue of reminder in Form GST DRC-01	ZA201018000116I	10/10/2018	View
TAX COLLECTED NOT DEPOSITED	Intimation of issue of reminder in Form GST DRC-01	ZA201018000115K	10/10/2018	View

[1](#) [2](#)

10 25 50 100

- On the Case Details page of that particular taxpayer, select the NOTICES tab, if it is not selected by default. This tab displays all the notices issued by the Tax Official.
- Click the **View** link in the Attachments column of the table to download notices issued into your machine and view them.

Dashboard > Additional Notices and Orders > Case Details

ARN AD201018000019X	GSTIN/UIN/Temporary ID 20ANWPJ2205K222	Date Of Application/Case Creation 10/10/2018	Status Reminder No. 3 issued
-------------------------------	--	--	--

NOTICES	Type	Reference Number	Issue Date	Due Date to Reply	Personal Hearing	Section Number	Attachments
REPLIES	REMINDER	ZA201018000128D	10/10/2018	30/10/2018	No	76	TCND_REMINDER_ZA201018000128D
ORDERS	REMINDER	ZA201018000127F	10/10/2018	17/10/2018	No	76	TCND_REMINDER_ZA201018000127F
	REMINDER	ZA201018000126H	10/10/2018	23/10/2018	No	76	TCND_REMINDER_ZA201018000126H
	SCN u/s 76 and GST DRC-01	ZA201018000125J	10/10/2018	24/10/2018	Yes	76	AdvanceRule TCND_NOTICE_ZA201018000125J

[Go back to the Main Menu](#)

C. Take action using REPLIES tab of Case Details screen: View/Add your reply to the issued Notice

To view or add your reply in Form GST DRC-06, perform following steps:

1. On the Case Details page of that particular taxpayer, select the REPLIES tab. This tab will display the replies you will file against the Notices issued by the Tax Official. To add a reply, click **ADD REPLY**.



Dashboard > Additional Notices and Orders > Case Details

ARN AD201018000019X	GSTIN/UIN/Temporary ID 20ANWPJ2205K222	Date Of Application/Case Creation 10/10/2018	Status Reminder No. 3 issued
-------------------------------	--	--	--

NOTICES
REPLIES
ORDERS

ADD REPLY ▾

REPLY

	filed Against	Reply Date/Ph	Option for Personal Hearing	Attachments
No Records Found				

2. The **REPLY** page is displayed.

Dashboard > Additional Notices and Orders > Case Details

ARN AD201018000019X	GSTIN/UIN/Temporary ID 20ANWPJ2205K2Z2	Date Of Application/Case Creation 10/10/2018	Status Reminder No. 3 issued
-------------------------------	--	--	--

NOTICES
REPLIES
ORDERS

• indicates mandatory fields

Type
REPLY

Date Of SCN
10/10/2018

SCN Ref No
ZA201018000125J

Reply •

Financial Year
2017-2018

Attachments
Choose File No file chosen
 ⓘ File with PDF/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

ⓘ DSC is compulsory for companies and LLP.

BACK PREVIEW FILE

3. Enter your response in the reply field.
4. Click **Choose File** to upload any supporting documents or reply, if needed.
5. Select the Verification check-box and select the name of the authorized signatory.
6. Enter the Place from where the reply is being filed.
7. Click **PREVIEW** to download and review your reply.

Dashboard > Additional Notices and Orders > Case Details

ARN AD201018000019X	GSTIN/UIN/Temporary ID 20ANWPJ2205K2Z2	Date Of Application/Case Creation 10/10/2018	Status Reminder No. 3 issued
------------------------	---	---	---------------------------------

NOTICES

REPLIES

ORDERS

• indicates mandatory fields

Type

REPLY

Date Of SCN

10/10/2018

SCN Ref No

ZA2010180000125J

Reply •

Financial Year

2017-2018

Attachments

Choose File

No file chosen

File with PDF/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

DSC is compulsory for companies and LLP.

BACK

PREVIEW

FILE

8. Reply to the show cause notice is downloaded in PDF format.

Form GST DRC-06

[See rule 142(4)]

Reply to the Show Cause Notice

1. GSTIN	20ANWPJ2205K2Z2	
2. Name	SANJEEV KUMAR JAYSWAL	
4. Details of Show Cause Notice	Reference No. ZA201018000125J	Date of issue 10/10/2018
3. Financial Year	2017-2018	
5. Reply		
Documents are attached		
6. Documents uploaded		
NA		
7. Option for personal hearing	Yes	

7.Verification-

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

Signature of Authorized Signatory
 Name : VibhayJain
 Designation / Status: MA
 Date: 10/10/2018

9. Click **FILE** to send reply.

ARN AD201018000019X	GSTIN/UIN/Temporary ID 20ANWPJ2205K2Z2	Date Of Application/Case Creation 10/10/2018	Status Reminder No. 3 issued
-------------------------------	--	--	--

NOTICES

REPLIES

ORDERS

• indicates mandatory fields

Type

REPLY

SCN Ref No

ZA201018000125J

Reply •

Documents are attached

Attachments

Choose File No file chosen

• File with PDF/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 •

Vibhay Jain ▼

Designation / Status

MA

• DSC is compulsory for companies and LLP.

Place •

Delhi

Date

10/10/2018

Date Of SCN

10/10/2018

Financial Year

2017-2018

BACK


PREVIEW

FILE

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



Dashboard > Submit Application English

GSTIN	Legal Name	Trade Name
20ANWPJ2205K2Z2	SANJEEV KUMAR JAYSWAL	NA



Warning

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 DSC is compulsory for Companies & LLP
 Facing problem using DSC? [Click here for help](#)

SUBMIT WITH DSC SUBMIT WITH EVC

11. A success message is displayed with the generated Reference number. Click **OK**.

Dashboard > Notices and Orders

Your reply has been filed against Ref. no ZA201018000114M dated 10/10/2018. To download the document [Click here](#)

OK

12. The updated REPLIES tab is displayed, with the record of the filed reply in a table and status updated to "Reply furnished, pending for order by tax officer". You can also click the documents in the Attachments section of the table to download them.

Dashboard > Additional Notices and Orders > Case Details

ARN	GSTIN/UIN/Temporary ID	Date Of Application/Case Creation	Status
AD201018000019X	20ANWPJ2205K2Z2	10/10/2018	Reply furnished, pending for order by tax officer

NOTICES

REPLIES

ORDERS

ADD REPLY -

Type	Reply filed Against	Reply Date/Ph	Option for Personal Hearing	Attachments
REPLY	ZA201018000125J	10/10/2018	Yes	PICTure_Billgates.jpg ADJND_REPLY__ZA201018000125J20181010022312.pdf

Note: Once you file your reply successfully, following actions take place on the GST Portal:

- You will receive an acknowledgement intimation via your registered email and SMS, along with the generated RFN.
- Your reply will be available on Tax Official's dashboard.

[Go back to the Main Menu](#)

D. Take action using ORDERS tab of Case Details screen: View Order Issued Against Your Case

To download order issued against your case, perform following steps:

1. On the Case Details page, click the **ORDERS** tab. This tab provides you an option to view the issued orders, with all its attached documents, in PDF mode.
2. Click the **View** link in the Action column of the table to download and view them.

[Dashboard](#) > [Additional Notices and Orders](#) > Case Details

ARN AD201018000019X	GSTIN/UIN/Temporary ID 20ANWPJ2205K2Z2	Date Of Application/Case Creation 10/10/2018	Status Order for creation of demand issued
-------------------------------	--	--	--

NOTICES

REPLIES

ORDERS

Type	Order Number	Order Date	Attachments
Assessment order and GST DRC-07	ZA201018000130S	10/10/2018	<div>PICTure_Billgates.jpg</div> <div>DRC07_ORDER_ZA201018000130S_20181010022641.pdf</div>

[Go back to the Main Menu](#)

Manual > Provisional Assessment and Release of Security

How can I file an application for Provisional Assessment and Release of Security?

Steps for filing the application for provisional assessment and release of security is explained below:

1. [Filing of application for provisional assessment by taxpayer in Form GST ASMT-01](#)
2. [Issue of notice for seeking additional information by Tax Official in Form GST ASMT-02](#)
3. [Furnishing of reply by taxpayer in Form GST ASMT-03 to the notice issued in Form GST ASMT-02](#)
4. [Issue of order accepting the Provisional Assessment in Form GST ASMT-04 prescribing security and bond therein or to Reject the application](#)
5. [Furnishing of security and bond by taxpayer in Form GST ASMT-06 & taxpayer to physically handover the Bank Guarantee and bond to Tax official](#)
6. [Acceptance of security by Tax Officer, Process of correction of security, Resubmission of Security](#)
7. Taxpayer can start selling the goods or providing the services as per Provisional Assessment Order and pay the tax amount as per rate or valuation mentioned in Provisional Assessment Order.
8. After period of provisional assessment is over, [Notice for seeking clarification in Form GST ASMT-06 to be issued to seek clarification for issue of final assessment order](#)
9. Seeking extension of AC/JC for a period of six months if order is not issued within six months of issue of provisional order in Form GST ASMT-04
10. Further extension of Commissioner can be sought if order is not being issued within extended period
11. [Issue of Final Assessment order in Form GST ASMT-07](#)
12. [Taxpayer to apply for release of security in Form GST ASMT-08](#)
13. [Issue of order for release of security in Form GST ASMT-09](#)
14. Tax Official to physically handover the Bank Guarantee and bond to taxpayer

To file an application for Provisional Assessment, perform following steps:

- A. [File an Application for Provisional Assessment](#)
- B. Open the Application's Case Details screen by [searching for your filed Application in My Applications page](#) or from [View Additional Notices/Orders page](#)
- C. Take action using **APPLICATIONS** tab of Case Details screen: [View your Filed Application](#)
- D. Take action using **NOTICES** tab of Case Details screen: [View issued Notice related to that Application](#)
- E. Take action using **REPLIES** tab of Case Details screen: View/Add your replies to the issued Notice related to that Application
 - E (1). [Replying to Additional Information asked in Form GST ASMT-02](#)
 - E (2). [Replying to Additional Information asked in Form GST ASMT-06](#)
 - E (3). [Replying to Additional Information for Release Security](#)
 - F. Take action using **ORDERS** tab of Case Details screen: [View issued Orders related to that Application](#)
- G. Take action using **SECURITY** tab of Case Details screen: Deposit/ Resubmit/ Modify/ Release security related to that Application
 - G (1). [Furnishing of Security Amount](#)
 - G (2). [Resubmitting of Security Amount](#)

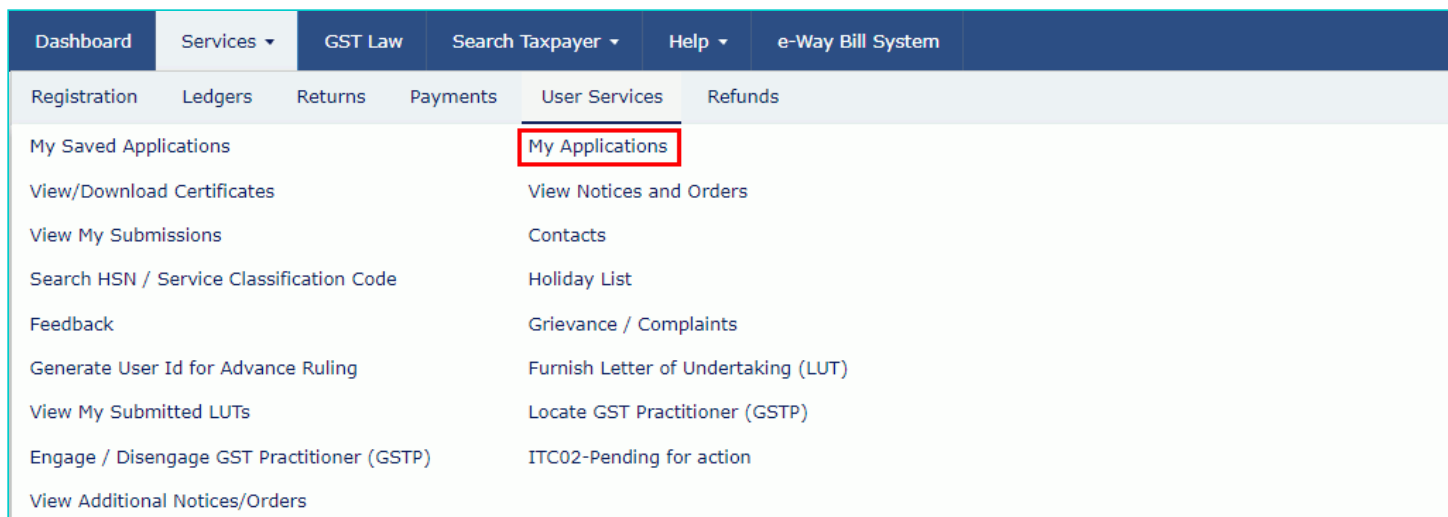
- G (3). [Submission of Modified Security Amount](#)
- G (4). [Releasing of Security Amount](#)

Click each hyperlink above to know more.

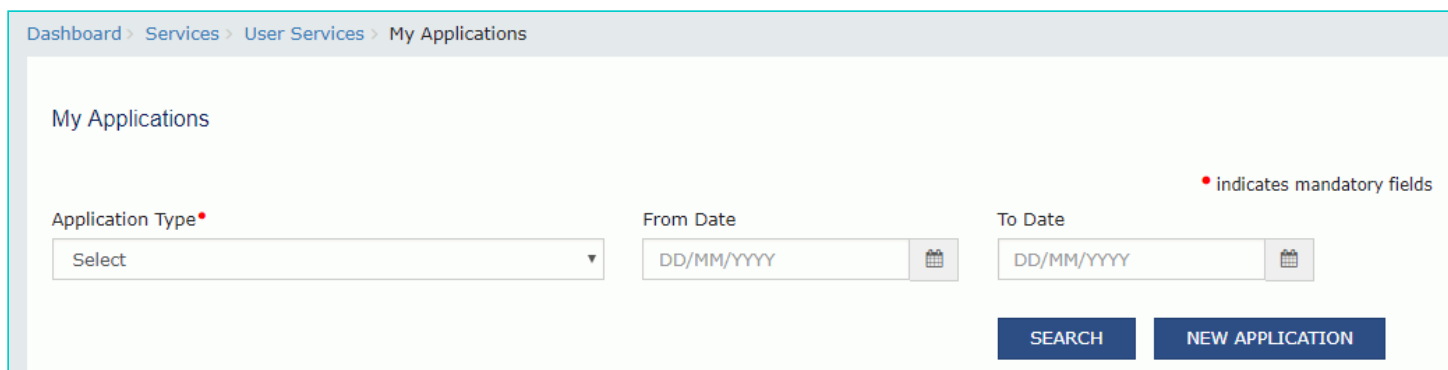
A. File an Application for Provisional Assessment

To file an application for Provisional Assessment, 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.



5. Select "Provisional Assessment ASMT-01" 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
- Provisional Assessment ASMT-01**

From Date DD/MM/YYYY

To Date DD/MM/YYYY

SEARCH NEW APPLICATION

7. The **Provisional Assessment** page is displayed.

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

Dashboard
Services
User Services
My Applications
Provisional Assessment

GSTIN/UIN/Temp Id - 07APIPS0052D410
Legal Name - NURUL MOHAMADBHAI SAIYED
Trade Name - GST
Status - DRAFT

Indicates Mandatory Fields

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

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

8. Under Goods tab, in the **Search HSN Chapter** field, enter the details of goods for which provisional assessment is to be applied.

• Indicates Mandatory Fields

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			


9. HSN/SAC and Name of Commodity/Service fields gets auto-populated. Enter the **Tax Rate**, **Valuation** and **Average monthly turnover of the Commodity**.

• Indicates Mandatory Fields

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			
1512	SUNFLOWI	Select ▼	Select ▼	Select ▼				

10. Under Services tab, in the **Search SAC** field, enter the details of services for which provisional assessment is to be applied.

• Indicates Mandatory Fields

Description of Goods/Services

Goods Services

Search SAC

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			

11. HSN/SAC and Name of Commodity/Service fields gets auto-populated. Enter the **Tax Rate**, **Valuation** and **Average monthly turnover of the Service**.

Note: You can apply for provisional assessment of more than one good/ service with one application. To add details of more goods or services, enter the details of goods under **Goods** tab and enter the details of services under **Services** tab as explained above. As soon as you enter the details of goods/ services for which provisional assessment is to be applied, this will be added as shown in the screenshot below.

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			
996413	Non-sched	Select	Select	Select				
1512	SUNFLOWI	Select	Select	Select				

12. In **Reasons for seeking provisional assessment** field, enter reason for filing this application for seeking provisional assessment.

13. 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.

14. Select the **Verification** check-box.

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

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

17. Click **PREVIEW** to download and review your application.

Reasons for seeking provisional assessment*

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

18. The application is downloaded in PDF format.

Form GST ASMT - 01
[See rule 98(1)]
Application for Provisional Assessment under section 60

1. GSTIN / Temp ID	07APIPS0052D410
2. Name	NURUL MOHAMADBHAI SAIYED
3. Address	12, qw, ww, Central Delhi, Delhi, 110000

4. Details of Commodity/Service for which tax rate/valuation is to be determined								
Sr No.	HSN/ SAC	Name of Commodity/ Service	Tax Rate(%)				Valuation (₹)	Average monthly turnover of the Commodity/Service (₹)
			Central Tax	State/ UT Tax	Integrated Tax	CESS		
1	996413	Non-scheduled local bus and coach charter services	0.5	0.5	1	NA	1,00,00,000.00	20,00,000.00
2	1512	SUNFLOWER SEED, SAFFLOWER OR COTTON SEED OIL AND THEIR FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	0.5	0.5	1	NA	1,00,00,000.00	20,00,000.00
5. Reason for seeking Provisional Assessment			To determine the rate					
6. Documents filed			NA					

7. 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.

19. 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

NURUL SAIYED

Place

Delhi

Designation / Status

manager

Date

16/10/2018


PREVIEW

FILE

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

Dashboard > Submit Application English

GSTIN	Legal Name	Trade Name
07AIPS0052D410	NURUL MOHAMADBHAI SAIYED	GST



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

SUBMIT WITH DSC:

a. Select the certificate and click the **SIGN** button.

SUBMIT WITH EVC:

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

OTP Verification

OTP has been sent to your registered mobile number and e-mail id. Please enter the OTP to Confirm Submission

CLOSE

VERIFY

21. 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 - 07APIPS0052D410	Legal Name - NURUL MOHAMADBHAI SAIYED	Trade Name - GST	Status - Pending for action by tax officer
--	--	------------------	--

"Your ARN has been generated with ARN AD071018000048K dated 16/10/2018". 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".

[Go back to the Main Menu](#)

C. Take action using APPLICATIONS tab of Case Details screen: View your Filed Application

To view Application Details, based on which this case was created, perform following steps:

1. Navigate to **Services > User Services > My Applications** option.

Dashboard	Services ▾	GST Law	Search Taxpayer ▾	Help ▾	e-Way Bill System
Registration	Ledgers	Returns	Payments	User Services	Refunds
My Saved Applications	My Applications				
View/Download Certificates	View Notices and Orders				
View My Submissions	Contacts				
Search HSN / Service Classification Code	Holiday List				
Feedback	Grievance / Complaints				
Generate User Id for Advance Ruling	Furnish Letter of Undertaking (LUT)				
View My Submitted LUTs	Locate GST Practitioner (GSTP)				
Engage / Disengage GST Practitioner (GSTP)	ITC02-Pending for action				
View Additional Notices/Orders					

2. The **My Applications** page is displayed.

Dashboard > Services > User Services > My Applications

My Applications

• indicates mandatory fields

Application Type •

From Date

To Date

SEARCH NEW APPLICATION

3. Select "Provisional Assessment ASMT-01" in the **Application Type** field.
4. Select the **From** and **To** Date using the calendar.
5. Click the **SEARCH** button.

Dashboard > Services > User Services > My Applications


My Applications

• indicates mandatory fields


Application Type •

Provisional Assessment ASMT-01 ▼

From Date

DD/MM/YYYY 

To Date

DD/MM/YYYY 

SEARCH **NEW APPLICATION**

6. The search results are displayed. Click **ARN/RFN** link.

Dashboard > Services > User Services > My Applications


My Applications

• indicates mandatory fields


Application Type •

Provisional Assessment ASMT-01 ▼

From Date

16/10/2018 

To Date

16/10/2018 

SEARCH **NEW APPLICATION**

ARN/RFN ⇅	Form No. ⇅	Form Description ⇅	Date of Filing ⇅	Status ⇅
AD071018000048K	ASMT-01	Application for Provisional Assessment	16/10/2018	Pending for action by tax officer

10 25 50 100

7. On the **Case Details** page of that particular application, select the **APPLICATIONS** tab, if it is not selected by default. This tab provides you an option to view the filed application in PDF mode.
8. Click the **View** hyperlink to download and view the application in PDF mode.

Dashboard > Services > User Services > My Applications > Case Details

ARN AD071018000048K	GSTIN/UIN/Temporary ID 07APIPS0052D410	Date Of Application/Case Creation 16/10/2018
-------------------------------	--	--

APPLICATIONS	Type of Documents	View Documents
NOTICES	Application for Provisional Assessment	View
REPLIES		
ORDERS		
SECURITY		

BACK

[Go back to the Main Menu](#)

D. Take action using NOTICES tab of Case Details screen: View issued Notice related to that Application

To view issued notices issued by Tax Official, perform following steps:

1. On the **Case Details** page of that particular application, select the **NOTICES** tab. This tab displays all the notices issued by Tax Official.
2. Scroll to the right to view the document name(s) in the **Attachments** column of the table and click them to download into your machine.

Dashboard > Additional Notices and Orders > Case Details

ARN AD071018000052V	GSTIN/UIN/Temporary ID 07APIPS0052D410	Date Of Application/Case Creation 18/10/2018	Status Pending for reply by taxpayer
-------------------------------	--	--	--

APPLICATIONS	Type	Reference Number	Issue Date	Due Date to Reply	Personal Hearing	Section Number	Attachments
NOTICES	ADDITIONAL INFORMATION GST ASMT-02	ZA071018000320D	18/10/2018	31/10/2018	No	98	Application for Furni PA_AddtnlInfo_ZA07101800
REPLIES							
ORDERS							
SECURITY							

[Go back to the Main Menu](#)

E (1). Replying to Additional Information asked in Form GST ASMT-02

To view or add your replies to the issued notice for additional information by Tax Official, perform following steps:

1. On the **Case Details** page of that particular application, select the **REPLIES** tab. This tab will display the replies you will file or already file reply against the Notice issued by Tax Official. To add a reply, click **ADD REPLY** and select **ADDITIONAL INFORMATION GST ASMT-02**.

Dashboard > Services > User Services > My Applications > Case Details

ARN
AD0710180000301

GSTIN/UIN/Temporary ID
07APIPS0052D410

Date Of Application/Case Creation
12/10/2018

Status
Pending for reply by taxpayer

APPLICATIONS

NOTICES

REPLIES

ORDERS

SECURITY

ADD REPLY ▾

ADDITIONAL INFORMATION
GST ASMT-06

ADDITIONAL INFORMATION
FOR RELEASE
OF SECURITY

ADDITIONAL INFORMATION
GST ASMT-02

filed Against	Reply Date/Ph	Option for Personal Hearingy	Attachments
No Records Found			

2. The **Additional Information** page is displayed.

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

Dashboard > Services > User Services > My Applications > Case Details

ARN AD0710180000301	GSTIN/UIN/Temporary ID 07APIPS0052D410	Date Of Application/Case Creation 12/10/2018	Status Pending for reply by taxpayer
-------------------------------	--	--	--

APPLICATIONS
NOTICES
REPLIES
ORDERS
SECURITY

* indicates mandatory fields

Type

ADDITIONAL INFORMATION GST ASMT-02

Date Of SCN

18/10/2018

SCN Ref No

ZA071018000319W

Personal Hearing Required ?

☐ No

Reply *

Attachments

No file chosen

File with PDF/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

DSC is compulsory for companies and LLP.

BACK PREVIEW FILE

3. In the **Personal Hearing Required?** field, select **Yes** or **No**.

Note: This button is visible in only those applications where the Tax Official has not already called for a personal hearing in the issued notice.

4. In **Reply** field, enter details of your reply to the issued notice.

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

6. Enter **Verification** details. Select the declaration check-box and select the name of the authorized signatory. Based on your selection, the fields **Designation/Status** and **Date** (current date) displayed below gets auto-populated. Enter the name of the place where you are filing this application.

7. Click **PREVIEW** to download and review your application.

ARN AD0710180000301	GSTIN/UIN/Temporary ID 07APIPS0052D410	Date Of Application/Case Creation 12/10/2018	Status Pending for reply by taxpayer
------------------------	---	---	---

APPLICATIONS

NOTICES

REPLIES

ORDERS

SECURITY

• indicates mandatory fields

Type

ADDITIONAL INFORMATION GST ASMT-02

Date Of SCN

18/10/2018

SCN Ref No

ZA071018000319W

Personal Hearing Required ?

☐ No

Reply •

Attachments

Choose File

 No file chosen

- ⓘ File with PDF/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 •

NURUL SAIYED ▼

Place •

Enter Place

Designation / Status

manager

Date

18/10/2018

ⓘ DSC is compulsory for companies and LLP.

BACK

PREVIEW

FILE

8. The application is downloaded in PDF format.

Form GST ASMT-03

[See rule 98(2)]

Reply to the notice seeking additional information

1. GSTIN	07AIPIS0052D410	
2. Name	NURUL MOHAMADBHAI SAIYED	
3. Details of notice vide which additional information sought	Notice No. ZA071018000319W	Notice date 18/10/2018
4. Reply		
Document attached		
5. Documents filed		
Doc.pdf		

6.Verification-

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

Signature of Authorized Signatory
 Name : NURUL SAIYED
 Designation / Status: manager
 Date: 18/10/2018

9. Once you are satisfied with information furnished, click **FILE**.

APPLICATIONS

NOTICES

REPLIES

ORDERS

SECURITY

Type

ADDITIONAL INFORMATION GST ASMT-02

SCN Ref No

ZA071018000319W

Reply

Document attached

Attachments

Choose File

No file chosen

Doc.pdf

File with PDF/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

NURUL SAIED

Designation / Status

manager

Date Of SCN

18/10/2018

Personal Hearing Required ?

No

Place

Delhi

Date

18/10/2018

DSC is compulsory for companies and LLP.

BACK

PREVIEW

FILE


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

https://tutorial.gst.gov.in/userguide/assessment/index.htm#t=Manual_Provisional_AssessmentI.htm

17/59

Dashboard > Submit Application English

GSTIN 07AIPS0052D410	Legal Name NURUL MOHAMADBHAI SAIYED	Trade Name GST
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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

SUBMIT WITH DSC:

- 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.

OTP Verification

OTP has been sent to your registered mobile number and e-mail id. Please enter the OTP to Confirm Submission

CLOSE

VERIFY

- The **Notices and Orders** page is displayed with the generated Reference number. To download the filed reply, click the **Click here** hyperlink.

Dashboard > Notices and Orders

Your reply has been filed against Ref. no ZA071018000319W dated 18/10/2018. To download the document [Click here](#)

OK

12. The filed reply is downloaded in the PDF format.

Form GST ASMT-03
[See rule 98(2)]

Reply to the notice seeking additional information

1. GSTIN	07APIPS0052D410	
2. Name	NURUL MOHAMADBHAI SAIYED	
3. Details of notice vide which additional information sought	Notice No. ZA071018000319W	Notice date 18/10/2018
4. Reply		
Document attached		
5. Documents filed		
Doc.pdf		

6.Verification-

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

Signature of Authorized Signatory
Name : NURUL SAIYED
Designation / Status: manager
Date: 18/10/2018

13. Click **OK**.

Dashboard > Notices and Orders

Your reply has been filed against Ref. no ZA071018000319W dated 18/10/2018. To download the document [Click here](#)

OK

14. The updated **REPLIES** tab is displayed, with the record of the filed reply in a table and with the **Status** updated to "Reply furnished, pending for order by tax officer". You can also click the documents in the **Attachments** column of the table to download them.

Dashboard > Services > User Services > My Applications > Case Details

ARN AD0710180000301	GSTIN/UIN/Temporary ID 07APIPS0052D410	Date Of Application/Case Creation 12/10/2018	Status Reply furnished, pending for order by tax officer
-------------------------------	--	--	--

APPLICATIONS
NOTICES
REPLIES
ORDERS
SECURITY

ADD REPLY ▾

Type	Reply filed Against	Reply Date/Ph	Option for Personal Hearing	Attachments
ADDITIONAL INFORMATION GST ASMT-02	ZA071018000319W	18/10/2018	N	Doc.pdf PA_REPLY_ZA071018000319W_20181018112054.pdf

[Go back to the Main Menu](#)

E (2). Replying to Additional Information asked in Form GST ASMT-06

To view or add your replies to the issued notice for additional information, perform following steps:

1. On the **Case Details** page of that particular application, select the **REPLIES** tab. This tab will display the replies you will file or already file reply against the Notice issued by Tax Official. To add a reply, click **ADD REPLY** and select **ADDITIONAL INFORMATION GST ASMT-06**.

Dashboard > Additional Notices and Orders > Case Details

ARN AD071018000048K	GSTIN/UIN/Temporary ID 07APIPS0052D410	Date Of Application/Case Creation 16/10/2018	Status Reminder No. 1 issued
-------------------------------	--	--	--

APPLICATIONS
NOTICES
REPLIES
ORDERS
SECURITY

ADD REPLY ▾

ADDITIONAL INFORMATION GST ASMT-06
ADDITIONAL INFORMATION FOR RELEASE OF SECURITY
ADDITIONAL INFORMATION GST ASMT-02

filed Against	Reply Date/Ph	Option for Personal Hearing	Attachments
No Records Found			

2. The **Additional Information** page is displayed.

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

Dashboard > Additional Notices and Orders > Case Details

ARN AD071018000048K	GSTIN/UIN/Temporary ID 07APIPS0052D410	Date Of Application/Case Creation 16/10/2018	Status Reminder No. 1 issued
-------------------------------	--	--	--

APPLICATIONS
NOTICES
REPLIES
ORDERS
SECURITY

Type

ADDITIONAL INFORMATION GST ASMT-06

SCN Ref No

ZA071018000295Y

Reply

Attachments

Choose File

No file chosen

File with PDF/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 ▾

Designation / Status

Place

Enter Place

Date

DSC is compulsory for companies and LLP.

Date Of SCN

17/10/2018

Personal Hearing Required ?

No

BACK

PREVIEW

FILE

3. In the **Personal Hearing Required?** field, select **Yes** or **No**.

Note: This button is visible in only those applications where the Tax Official has not already called for a personal hearing in the issued notice.

4. In **Reply** field, enter details of your reply to the issued notice.

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

6. Enter **Verification** details. Select the declaration check-box and select the name of the authorized signatory. Based on your selection, the fields **Designation/Status** and **Date** (current date) displayed below gets auto-populated. Enter the name of the place where you are filing this application.

7. Click **PREVIEW** to download and review your application.

APPLICATIONS

NOTICES

REPLIES

ORDERS

SECURITY

Type

ADDITIONAL INFORMATION GST ASMT-06

Date Of SCN

17/10/2018

SCN Ref No

ZA071018000295V

Personal Hearing Required ?

☐ No

Reply

Attachments

Choose File

 No file chosen

File with PDF/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

DSC is compulsory for companies and LLP.

BACK

PREVIEW

FILE

• indicates mandatory fields

8. The application is downloaded in PDF format.

Form GST ASMT-03

[See rule 98(2)]

Reply to the notice seeking additional information

1. GSTIN	07APIPS0052D410	
2. Name	NURUL MOHAMADBHAI SAIYED	
3. Details of notice vide which additional information sought	Notice No. ZA071018000295Y	Notice date 17/10/2018
4. Reply		
Document attached		
5. Documents filed		
Doc.pdf		

6.Verification-

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

Signature of Authorized Signatory
 Name : NURUL SAIYED
 Designation / Status: manager
 Date: 17/10/2018

9. Once you are satisfied, click **FILE**.

APPLICATIONS

NOTICES

REPLIES

ORDERS

SECURITY

Type

ADDITIONAL INFORMATION GST ASMT-06

Date Of SCN

17/10/2018

SCN Ref No

ZA071018000295Y

Personal Hearing Required ?

No

Reply

Document attached

Attachments

Choose File

No file chosen

Doc.pdf

File with PDF/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

NURUL SAIYED

Place

Delhi

Designation / Status

manager

Date

17/10/2018

DSC is compulsory for companies and LLP.

BACK

PREVIEW

FILE


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

https://tutorial.gst.gov.in/userguide/assessment/index.htm#t=Manual_Provisional_AssessmentI.htm

24/59



Dashboard > Submit Application English

GSTIN	Legal Name	Trade Name
07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	GST



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

SUBMIT WITH DSC:

a. Select the certificate and click the **SIGN** button.

SUBMIT WITH EVC:

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

OTP Verification

OTP has been sent to your registered mobile number and e-mail id. Please enter the OTP to Confirm Submission

CLOSE
VERIFY

11. The **Notices and Orders** page is displayed with the generated Reference number. To download the filed reply, click the **Click here** hyperlink.

Dashboard > Notices and Orders

Your reply has been filed against Ref. no ZA071018000295Y dated 17/10/2018. To download the document Click here

OK

12. The filed reply is downloaded in the PDF format.

Form GST ASMT-03
[See rule 98(2)]

Reply to the notice seeking additional information

1. GSTIN	07AIPS0052D410	
2. Name	NURUL MOHAMADBHAI SAIYED	
3. Details of notice vide which additional information sought	Notice No. ZA071018000295Y	Notice date 17/10/2018
4. Reply		
Document attached		
5. Documents filed		
Doc.pdf		

6.Verification-

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

Signature of Authorized Signatory
Name : NURUL SAIYED
Designation / Status: manager
Date: 17/10/2018

13. Click **OK**.

Dashboard > Notices and Orders

Your reply has been filed against Ref. no ZA071018000295Y dated 17/10/2018. To download the document [Click here](#)

OK

14. The updated **REPLIES** tab is displayed, with the record of the filed reply in a table and with the **Status** updated to "Reply furnished, pending for order by tax officer". You can also click the documents in the **Attachments** column of the table to download them.

Dashboard > Services > User Services > My Applications > Case Details

ARN AD071018000048K	GSTIN/UIN/Temporary ID 07APIPS0052D410	Date Of Application/Case Creation 16/10/2018	Status Reply furnished, pending for order by tax officer
-------------------------------	--	--	--

APPLICATIONS
NOTICES
REPLIES
ORDERS
SECURITY

ADD REPLY ▾

Type	Reply filed Against	Reply Date/Ph	Option for Personal Hearing	Attachments
ADDITIONAL INFORMATION GST ASMT-06	ZA071018000295Y	17/10/2018	N	Doc.pdf PA_REPLY_ZA071018000295Y_20181017085448.pdf

[Go back to the Main Menu](#)

E (3). Replying to Additional Information for Release Security

To view or add your replies to the issued notice for additional information for release security, perform following steps:

1. On the **Case Details** page of that particular application, select the **REPLIES** tab. This tab will display the replies you will file or already file reply against the Notice issued by Tax Official. To add a reply, click **ADD REPLY** and select **ADDITIONAL INFORMATION FOR RELEASE SECURITY**.

Dashboard > Services > User Services > My Applications > Case Details

ARN AD071018000048K	GSTIN/UIN/Temporary ID 07APIPS0052D410	Date Of Application/Case Creation 16/10/2018	Status Pending for reply by taxpayer for Release notice
-------------------------------	--	--	---

APPLICATIONS
NOTICES
REPLIES
ORDERS
SECURITY

ADD REPLY ▾

ADDITIONAL INFORMATION GST ASMT-06
ADDITIONAL INFORMATION FOR RELEASE OF SECURITY
ADDITIONAL INFORMATION GST ASMT-02

Reply filed Against	Reply Date/Ph	Option for Personal Hearing	Attachments
ZA071018000295Y	17/10/2018	N	Doc.pdf PA_REPLY_ZA071018000295Y_20181017085448.pdf

2. The **Additional Information for security release** page is displayed.

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

Dashboard > Services > User Services > My Applications > Case Details

ARN AD071018000048K	GSTIN/UIN/Temporary ID 07APIPS0052D410	Date Of Application/Case Creation 16/10/2018	Status Pending for reply by taxpayer for Release notice
-------------------------------	--	--	---

APPLICATIONS

NOTICES

REPLIES

ORDERS

SECURITY

Type

ADDITIONAL INFORMATION FOR RELEASE OF SECURITY

Date Of SCN

18/10/2018

SCN Ref No

ZA071018000312A

Personal Hearing Required ?

No

Reply

Attachments

[Choose File](#) No file chosen

File with PDF/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

DSC is compulsory for companies and LLP.

• indicates mandatory fields

BACK PREVIEW FILE

3. In the **Personal Hearing Required?** field, select **Yes** or **No**.

Note: This button is visible in only those applications where the Tax Official has not already called for a personal hearing in the issued notice.

4. In **Reply** field, enter details of your reply to the issued notice.

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

6. Enter **Verification** details. Select the declaration check-box and select the name of the authorized signatory. Based on your selection, the fields **Designation/Status** and **Date** (current date) displayed below gets auto-populated. Enter the name of the place where you are filing this application.

7. Click **PREVIEW** to download and review your application.

APPLICATIONS

NOTICES

REPLIES

ORDERS

SECURITY

Type

ADDITIONAL INFORMATION FOR RELEASE OF SECURITY

Date Of SCN

18/10/2018

SCN Ref No

ZA071018000312A

Personal Hearing Required ?

☐ No

Reply

Attachments

Choose File

No file chosen

File with PDF/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

NURUL SAIYED

Place

Enter Place

Designation / Status

manager

Date

18/10/2018

DSC is compulsory for companies and LLP.

BACK

PREVIEW

FILE

8. The application is downloaded in PDF format.

Reply to the notice seeking clarification for release of security

1. GSTIN	07APIPS0052D410	
2. Name	NURUL MOHAMADBHAI SAIYED	
3. Details of notice vide which additional information sought	Notice No. ZA071018000312A	Notice date 18/10/2018
4. Reply		
Document attached		
5. Documents filed		
Doc.pdf		

6.Verification-

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

Signature of Authorized Signatory
Name : NURUL SAIYED
Designation / Status: manager
Date: 18/10/2018

9. Once you are satisfied, click **FILE**.

APPLICATIONS

NOTICES

REPLIES

ORDERS

SECURITY

Type

ADDITIONAL INFORMATION FOR RELEASE OF SECURITY

Date Of SCN

18/10/2018

SCN Ref No

ZA071018000312A

Personal Hearing Required ?

☐ No


Reply


Document attached

Attachments

Choose File

No file chosen

 Doc.pdf



File with PDF/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

NURUL SAIYED

Place

Delhi

Designation / Status

manager

Date

18/10/2018

DSC is compulsory for companies and LLP.

BACK

PREVIEW

FILE

• indicates mandatory fields

Reply •

Attachments

Choose File

No file chosen

Doc.pdf

• File with PDF/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 •

NURUL SAIYED

Place •

Delhi

Designation / Status

manager

Date

18/10/2018

• DSC is compulsory for companies and LLP.

BACK


PREVIEW

FILE

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


Dashboard > Submit Application English


GSTIN	Legal Name	Trade Name
07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	GST



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

SUBMIT WITH DSC:

- 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.

OTP Verification

OTP has been sent to your registered mobile number and e-mail id. Please enter the OTP to Confirm Submission

CLOSE

VERIFY

- The **Notices and Orders** page is displayed with the generated Reference number. To download the filed reply, click the **Click here** hyperlink.

Dashboard > Notices and Orders

Your reply has been filed against Ref. no ZA071018000312A dated 18/10/2018. To download the document [Click here](#)

OK

12. The filed reply is downloaded in the PDF format.

Reply to the notice seeking clarification for release of security

1. GSTIN	07APIPS0052D410	
2. Name	NURUL MOHAMADBHAI SAIYED	
3. Details of notice vide which additional information sought	Notice No. ZA071018000312A	Notice date 18/10/2018
4. Reply		
Document attached		
5. Documents filed		
Doc.pdf		

6.Verification-

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

Signature of Authorized Signatory
Name : NURUL SAIYED
Designation / Status: manager
Date: 18/10/2018

13. Click **OK**.

Dashboard > Notices and Orders

Your reply has been filed against Ref. no ZA071018000312A dated 18/10/2018. To download the document [Click here](#)

OK

14. The updated **REPLIES** tab is displayed, with the record of the filed reply in a table and with the **Status** updated to "Reply furnished, pending for order by tax officer". You can also click the documents in the **Attachments** column of the table to download them.

Dashboard > Services > User Services > My Applications > Case Details

ARN AD071018000048K	GSTIN/UIN/Temporary ID 07APIPS0052D410	Date Of Application/Case Creation 16/10/2018	Status Reply furnished, pending for order by tax officer
-------------------------------	--	--	--

APPLICATIONS
NOTICES
REPLIES
ORDERS
SECURITY

ADD REPLY +

Type	Reply filed Against	Reply Date/Ph	Option for Personal Hearing	Attachments
ADDITIONAL INFORMATION FOR RELEASE OF SECURITY	ZA071018000312A	18/10/2018	N	Doc.pdf PA_REPLY_ZA071018000312A_20181018104220.pdf
ADDITIONAL INFORMATION GST ASMT-06	ZA071018000295Y	17/10/2018	N	Doc.pdf PA_REPLY_ZA071018000295Y_20181017085448.pdf

[Go back to the Main Menu](#)

F. View issued Orders related to that Application

To view and download order for provisional assessment issued by Tax Official, perform following steps:

1. On the **Case Details** page of that particular taxpayer, click the **ORDERS** tab. This tab provides you an option to view the issued order, with all its attached documents, in PDF mode.
2. Click the document(s) in the **Attachments** column of the table to download them.

Dashboard > Additional Notices and Orders > Case Details

ARN AD071018000048K	GSTIN/UIN/Temporary ID 07APIPS0052D410	Date Of Application/Case Creation 16/10/2018	Status Provisional order issued, security pending
-------------------------------	--	--	---

APPLICATIONS
NOTICES
REPLIES
ORDERS
SECURITY

Type	Order Number	Order Date	Attachments
PROVISIONAL ASSESSMENT ORDER GST ASMT-04	ZA071018000277W	16/10/2018	Doc1.pdf PROV_ORDER_ZA071018000277W_20181016054219.pdf

[Go back to the Main Menu](#)

G (1). Furnishing of Security Amount

To furnish the security along with bond for provisional assessment, perform following steps:

1. On the **Case Details** page of that particular taxpayer, click the **SECURITY** tab.
2. To furnish the security, click **FILE** and select **FURNISH OF SECURITY**.

Dashboard > Services > User Services > My Applications > Case Details

ARN
AD071018000048K

GSTIN/UIN/Temporary ID
07APIPS0052D410

Date Of Application/Case Creation
16/10/2018

Status
Provisional order issued,
security pending

APPLICATIONS

NOTICES

REPLIES

ORDERS

SECURITY

FILE ▾

FURNISH OF SECURITY

RESUBMIT OF SECURITY

SUBMISSION OF MODIFIED SECURITY

RELEASE OF SECURITY

Guarantee Reference Number	Name Of Bank	Amount (₹)	Date	Previous Bank Reference Number	Attachments
No Records Found					

3. The **Furnish of Security** page is displayed.

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

Dashboard
Services
User Services
My Applications
Case Details

ARN
AD071018000048K
GSTIN/UIN/Temporary ID
07APIPS0052D410
Date Of Application/Case Creation
16/10/2018
Status
Provisional order issued,
security pending

APPLICATIONS
NOTICES
REPLIES
ORDERS
SECURITY

Indicates Mandatory Fields
Please [Click here](#) to download the Format for Bond for Furnishing Security

Type
Furnishing of Security

Provisional Assessment Order Number
ZA071018000277W
Order Date
16/10/2018

Reference no. of bank guarantee	Name of bank / GSTIN	Mode	Date	Amount
		Bank Guarantee	DD/MM/YYYY	

ADD

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

4. Click the **Click here** to download the format of bond for furnishing security.

APPLICATIONS

NOTICES

REPLIES

ORDERS

SECURITY

• Indicates Mandatory Fields

Please [Click here](#) to download the Format for Bond for Furnishing Security

Type

Furnishing of Security

Provisional Assessment Order Number •

ZA071018000277W

Order Date •

16/10/2018

Reference no. of bank guarantee •	Name of bank / GSTIN •	Mode	Date •	Amount
		Bank Guarantee	DD/MM/YYYY	

ADD

5. Enter the **Reference no. of bank guarantee**, **Name of bank/GSTIN** and **Date**.

6. Scroll to the right to enter more details.

APPLICATIONS

NOTICES

REPLIES

ORDERS

SECURITY

• Indicates Mandatory Fields

Please [Click here](#) to download the Format for Bond for Furnishing Security

Type

Furnishing of Security

Provisional Assessment Order Number •

ZA071018000277W

Order Date •

16/10/2018

Reference no. of bank guarantee •	Name of bank / GSTIN •	Mode	Date •	Amount
		Bank Guarantee	DD/MM/YYYY	

ADD

7. Enter the **amount** furnished.

Note: You can click the **ADD** button to add more details of security amount to be furnished with different bank guarantee.

APPLICATIONS
NOTICES
REPLIES
ORDERS
SECURITY

Type

Furnishing of Security

Provisional Assessment Order Number *

ZA071018000277W

Order Date *

16/10/2018

• Indicates Mandatory Fields

Please [Click here](#) to download the Format for Bond for Furnishing Security

Sl. No.	Name of bank / GSTIN *	Mode	Date *	Amount(₹) *	Action
		Bank Guarantee	DD/MM/YYYY		

ADD

8. Click **Choose File** to upload the bond and Bank guarantee documents.

9. Enter **Verification** details. Select the declaration check-box and select the name of the authorized signatory. Based on your selection, the fields **Designation/Status** and **Date** (current date) displayed below gets auto-populated. Enter the name of the place where you are filing this application.

10. Click **PREVIEW** to download and review your application.

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 ▼

Designation / Status

Place *

Enter Place

Date

PREVIEW **FILE**

11. The application is downloaded in PDF format.

Form GST ASMT - 05*[See rule 98(4)]***Furnishing of Security**

1. GSTIN / Temp ID	07APIPS0052D410				
2. Name	NURUL MOHAMADBHAI SAIYED				
3. Details of order vide which security is prescribed	Provisional Assessment Order Number : ZA071018000277W		Date : 16/10/2018		
4. Details of the security furnished					
Sr. No.	Mode	Reference no. / Debit entry no. (for cash payment)	Date	Amount(₹)	Name of Bank / GSTIN
1	Bank Guarantee	2344444	17/10/2018	10,000.00	07APIPS0052D410

Note – Hard copy of the security and bond shall be submitted on or before the due date mentioned in the order.

5. Declaration -

(i) The above-mentioned bank guarantee is submitted to secure the differential tax on the supply of goods and/or services in respect of which I/we have been allowed to pay taxes on provisional basis.

(ii) I undertake to renew the bank guarantee well before its expiry. In case I/We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee.

(iii) The department will be at liberty to invoke the bank guarantee provided by us to cover the provisional assessment in case we fail to furnish the required documents/ information to facilitate finalization of provisional assessment.

Signature of Authorized Signatory

NURUL SAIYED
Delhi
manager
17/10/2018

12. Once you are satisfied, click **FILE**.

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

NURUL SAIYED

Place

Delhi

Designation / Status

manager

Date

17/10/2018


PREVIEW

FILE

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



Dashboard > Submit Application English

GSTIN	Legal Name	Trade Name
07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	GST



Warning

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 DSC is compulsory for Companies & LLP
 Facing problem using DSC? [Click here for help](#)

SUBMIT WITH DSC SUBMIT WITH EVC

SUBMIT WITH DSC:

a. Select the certificate and click the **SIGN** button.

SUBMIT WITH EVC:

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

OTP Verification

OTP has been sent to your registered mobile number and e-mail id. Please enter the OTP to Confirm Submission

CLOSE VERIFY

14. **Notices and Orders** page is displayed with the generated Reference number. To download the filed application, click the **Click here** hyperlink.

Dashboard > Notices and Orders

Your Security has been successfully furnished against Ref. no ZA071018000277W dated 16/10/2018. To download the Application [Click here](#)

OK

15. The application is downloaded in the PDF format.

Form GST ASMT - 05

[See rule 98(4)]

Furnishing of Security

1. GSTIN / Temp ID		07APIPS0052D410			
2. Name		NURUL MOHAMADBHAI SAIYED			
3. Details of order vide which security is prescribed		Provisional Assessment Order Number : ZA071018000277W		Date : 16/10/2018	
4. Details of the security furnished					
Sr. No.	Mode	Reference no. / Debit entry no. (for cash payment)	Date	Amount(₹)	Name of Bank / GSTIN
1	Bank Guarantee	2344444	17/10/2018	10,000.00	07APIPS0052D410

Note - Hard copy of the security and bond shall be submitted on or before the due date mentioned in the order.

5. Declaration -

(i) The above-mentioned bank guarantee is submitted to secure the differential tax on the supply of goods and/or services in respect of which I/we have been allowed to pay taxes on provisional basis.

(ii) I undertake to renew the bank guarantee well before its expiry. In case I/We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee.

(iii) The department will be at liberty to invoke the bank guarantee provided by us to cover the provisional assessment in case we fail to furnish the required documents/ information to facilitate finalization of provisional assessment.

Signature of Authorized Signatory

NURUL SAIYED
Delhi
manager
17/10/2018

16. Click **OK**.

Dashboard > Notices and Orders

Your Security has been successfully furnished against Ref. no ZA071018000277W dated 16/10/2018. To download the Application [Click here](#)

OK

17. The updated **ORDERS** tab is displayed, with the record of the filed application in a table and with the **Status** updated to "Security furnished, pending approval". You can also click the documents in the **Attachments** column of the table to download them.

Dashboard > Services > User Services > My Applications > Case Details

ARN AD071018000048K	GSTIN/UIN/Temporary ID 07APIPS0052D410	Date Of Application/Case Creation 16/10/2018	Status Security furnished, pending approval
-------------------------------	--	--	---

APPLICATIONS
NOTICES
REPLIES
ORDERS
SECURITY

FILE ▾

Type	Bank Guarantee Reference Number	Name Of Bank	Amount (₹)	Date	Previous Bank Reference Number	Attachments
Furnishing of Security	2344444	07APIPS0052D410	10000	17/10/2018	NA	Doc.pdf Application for Furnish of Security.pdf

[Go back to the Main Menu](#)

G (2). Resubmitting of Security Amount

To file application for resubmitting the security, perform following steps:

Note: If Tax Official finds some discrepancies in security earlier furnished by taxpayer i.e. bank guarantee amount is not sufficient as required in provisional assessment order or reference number is not valid or time duration of bond/guarantee is expired or any other reason, then he may ask for re-submission of security.

1. On the **Case Details** page of that particular taxpayer, click the **SECURITY** tab.
2. To resubmit the security, click **FILE** and select **RESUBMIT OF SECURITY**.

Dashboard > Services > User Services > My Applications > Case Details

ARN AD071018000048K	GSTIN/UIN/Temporary ID 07APIPS0052D410	Date Of Application/Case Creation 16/10/2018	Status Pending for re-submission of security
-------------------------------	--	--	--

APPLICATIONS
NOTICES
REPLIES
ORDERS
SECURITY

FILE ▾

FURNISH OF SECURITY
RESUBMIT OF SECURITY
SUBMISSION OF MODIFIED SECURITY
RELEASE OF SECURITY
Security

Bank Guarantee Reference Number	Name Of Bank	Amount (₹)	Date	Previous Bank Reference Number	Attachments
2344444	07APIPS0052D410	10000	16/10/2018	NA	Doc.pdf Application for Modify of Security.pdf
2344444	07APIPS0052D410	10000	17/10/2018	NA	Doc.pdf Application for Furnish of Security.pdf

3. The **Resubmit of Security** page is displayed.

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

Dashboard > Services > User Services > My Applications > Case Details

ARN
AD071018000048K

GSTIN/UIN/Temporary ID
07APIPS0052D410

Date Of Application/Case Creation
16/10/2018

Status
Pending for re-submission of security

APPLICATIONS
NOTICES
REPLIES
ORDERS
SECURITY

Type
Resubmission of Security

Resubmission Order Number*
Order Date*

Submitted Bank Guarantee Details

Reference no. of bank guarantee	Name of bank / GSTIN	Mode	Date	Amount
2344444	07APIPS0052D410	Bank Guarantee	17/10/2018	
2344444	07APIPS0052D410	Bank Guarantee	16/10/2018	

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*
Place*

Designation / Status
Date

FILE

- Enter the **Reference no. of bank guarantee**, **Name of bank/GSTIN** and **Date**.
- Scroll to the right to view more details.

ARN AD071018000048K	GSTIN/UIN/Temporary ID 07APIPS0052D410	Date Of Application/Case Creation 16/10/2018	Status Pending for re-submission of security
-------------------------------	--	--	--

APPLICATIONS
NOTICES
REPLIES
ORDERS
SECURITY

• Indicates Mandatory Fields

Type

Resubmission Order Number*

Order Date*

Resubmission Bank Guarantee Details				
(₹)	Reference no. of bank guarantee*	Name of bank / GSTIN*	Mode	Date*
0,000.00	<input type="text"/>	<input type="text"/>	Bank Guarantee	DD/MM/YYYY
0,000.00	<input type="text"/>	<input type="text"/>	Bank Guarantee	DD/MM/YYYY

6. Click **Choose File** to upload document(s) related to resubmitted Bank guarantee as required.

7. Enter **Verification** details. Select the declaration check-box and select the name of the authorized signatory. Based on your selection, the fields **Designation/Status** and **Date** (current date) displayed below gets auto-populated. Enter the name of the place where you are filing this application.

8. Click **FILE**.

Attachments*

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*

Place*

Designation / Status

Date


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

https://tutorial.gst.gov.in/userguide/assessment/index.htm#t=Manual_Provisional_AssessmentI.htm

44/59

Dashboard > Submit Application English

GSTIN	Legal Name	Trade Name
07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	GST



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

SUBMIT WITH DSC:

a. Select the certificate and click the **SIGN** button.

SUBMIT WITH EVC:

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

OTP Verification

OTP has been sent to your registered mobile number and e-mail id. Please enter the OTP to Confirm Submission

CLOSE VERIFY

10. **Notices and Orders** page is displayed with the generated Reference number. To download the filed application, click the **Click here** hyperlink.

Dashboard > Notices and Orders

Your Security has been successfully furnished against Ref. no ZA071018000286X dated 17/10/2018. To download the Application [Click here](#)

OK

11. The application is downloaded in the PDF format.

Form GST ASMT - 05
[See rule 98(4)]
Resubmission of Security

1. GSTIN / Temp ID		07APIPS0052D410			
2. Name		NURUL MOHAMADBHAI SAIYED			
3. Details of order vide which security is prescribed		Resubmission Order Number : ZA071018000286X		Date : 17/10/2018	
4. Details of the security furnished					
Sr. No.	Mode	Reference no. / Debit entry no. (for cash payment)	Date	Amount(₹)	Name of Bank / GSTIN
1	Bank Guarantee	23333	12/10/2018	10,000.00	07APIPS0052D410
2	Bank Guarantee	57777	12/10/2018	10,000.00	07APIPS0052D410

Note – Hard copy of the security and bond shall be submitted on or before the due date mentioned in the order.

5. Declaration -

(i) The above-mentioned bank guarantee is submitted to secure the differential tax on the supply of goods and/or services in respect of which I/we have been allowed to pay taxes on provisional basis.

(ii) I undertake to renew the bank guarantee well before its expiry. In case I/We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee.

(iii) The department will be at liberty to invoke the bank guarantee provided by us to cover the provisional assessment in case we fail to furnish the required documents/ information to facilitate finalization of provisional assessment.

Signature of Authorized Signatory

NURUL SAIYED
Delhi
manager
17/10/2018

12. Click **OK**.

Dashboard > Notices and Orders

Your Security has been successfully furnished against Ref. no ZA071018000286X dated 17/10/2018. To download the Application [Click here](#)

OK

13. The updated **ORDERS** tab is displayed, with the record of the filed application in a table and with the **Status** updated to "Security Resubmitted, pending approval". You can also click the documents in the **Attachments** column of the table to download them.

Dashboard > Services > User Services > My Applications > Case Details

ARN AD071018000048K	GSTIN/UIN/Temporary ID 07APIPS0052D410	Date Of Application/Case Creation 16/10/2018	Status Security Resubmitted, pending approval
-------------------------------	--	--	---

APPLICATIONS
NOTICES
REPLIES
ORDERS
SECURITY

FILE ▾

Type	Bank Guarantee Reference Number	Name Of Bank	Amount (₹)	Date	Previous Bank Reference Number	Attachments
Resubmission of Security	23333	07APIPS0052D410	10000	12/10/2018	2344444	Doc.pdf
	57777	07APIPS0052D410	10000	12/10/2018	2344444	Application for Resubmission of Security.pdf
Modify of Security	2344444	07APIPS0052D410	10000	16/10/2018	NA	Doc.pdf Application for Modify of Security.pdf
Furnishing of Security	2344444	07APIPS0052D410	10000	17/10/2018	NA	Doc.pdf Application for Furnish of Security.pdf

[Go back to the Main Menu](#)

G (3). Submission of Modified Security Amount

To file application for submitting the modified security, perform following steps:

Note: If Tax Official finds some discrepancies in security furnished by taxpayer i.e. bank guarantee amount is not sufficient as required in provisional assessment order or reference number is not valid or time duration of bond/guarantee is expired or any other reason, then he may ask for submission of modified security amount.

1. On the **Case Details** page of that particular taxpayer, click the **SECURITY** tab.
2. To modify the security, click **FILE** and select **SUBMISSION OF MODIFIED SECURITY**.

Dashboard > Additional Notices and Orders > Case Details

ARN AD071018000048K	GSTIN/UIN/Temporary ID 07APIPS0052D410	Date Of Application/Case Creation 16/10/2018	Status Pending for re-submission of security
-------------------------------	--	--	--

APPLICATIONS
NOTICES
REPLIES
ORDERS
SECURITY

FILE ▾

FURNISH OF SECURITY
RESUBMIT OF SECURITY
SUBMISSION OF MODIFIED SECURITY
RELEASE OF SECURITY

Bank Guarantee Reference Number	Name Of Bank	Amount (₹)	Date	Previous Bank Reference Number	Attachments
2344444	07APIPS0052D410	10000	17/10/2018	NA	Doc.pdf Application for Furnish of Security.pdf

3. The **Modify of Security** page is displayed.

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

Dashboard > Additional Notices and Orders > Case Details

ARN AD071018000048K	GSTIN/UIN/Temporary ID 07APIPS0052D410	Date Of Application/Case Creation 16/10/2018	Status Pending for re-submission of security
-------------------------------	--	--	--

APPLICATIONS
NOTICES
REPLIES
ORDERS
SECURITY

Type
Modify of Security

Modify Order Number
ZA0710180002841

Order Date
17/10/2018

Reference no. of bank guarantee	Name of bank / GSTIN	Mode	Date	Amount
		Bank Guarantee	DD/MM/YYYY	

ADD

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

FILE

4. Enter the **Reference no. of bank guarantee**, **Name of bank/GSTIN** and **Date**.

5. Scroll to the right to view more details.

APPLICATIONS
NOTICES
REPLIES
ORDERS
SECURITY

Indicates Mandatory Fields

Please [Click here](#) to download the Format for Bond for Furnishing Security

Type
Modify of Security

Modify Order Number^{*}
ZA0710180002841

Order Date^{*}
17/10/2018

Reference no. of bank guarantee [*]	Name of bank / GSTIN [*]	Mode	Date [*]	Amount
		Bank Guarantee	DD/MM/YYYY	

ADD

6. Enter the modified **amount**.

Note: You can click the **ADD** button to add more details.

APPLICATIONS
NOTICES
REPLIES
ORDERS
SECURITY

Indicates Mandatory Fields

Please [Click here](#) to download the Format for Bond for Furnishing Security

Type
Modify of Security

Modify Order Number^{*}
ZA0710180002841

Order Date^{*}
17/10/2018

Bank	Name of bank / GSTIN [*]	Mode	Date [*]	Amount(₹) [*]	Action
		Bank Guarantee	DD/MM/YYYY		

ADD

7. Click **Choose File** to upload document(s) related to modified Bank guarantee as required.

8. Enter **Verification** details. Select the declaration check-box and select the name of the authorized signatory. Based on your selection, the fields **Designation/Status** and **Date** (current date) displayed below gets auto-populated. Enter the name of the place where you are filing this application.

9. Click **FILE**.

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

FILE

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

Dashboard > Submit Application
English

GSTIN	Legal Name	Trade Name
07AIPS0052D410	NURUL MOHAMADBHAI SAIYED	GST

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

SUBMIT WITH DSC:

a. Select the certificate and click the **SIGN** button.

SUBMIT WITH EVC:

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

OTP Verification

OTP has been sent to your registered mobile number and e-mail id. Please enter the OTP to Confirm Submission

CLOSEVERIFY

11. **Notices and Orders** page is displayed with the generated Reference number. To download the filed application, click the **Click here** hyperlink.

Dashboard > Notices and Orders

Your Security has been successfully furnished against Ref. no ZA0710180002841 dated 17/10/2018. To download the Application [Click here](#)

OK

12. The application is downloaded in the PDF format.

Form GST ASMT - 05*[See rule 98(4)]***Modify of Security**

1. GSTIN / Temp ID		07APIPS0052D410			
2. Name		NURUL MOHAMADBHAI SAIYED			
3. Details of order vide which security is prescribed		Modify Order Number : ZA0710180002841		Date : 17/10/2018	
4. Details of the security furnished					
Sr. No.	Mode	Reference no. / Debit entry no. (for cash payment)	Date	Amount(₹)	Name of Bank / GSTIN
1	Bank Guarantee	2344444	16/10/2018	10,000.00	07APIPS0052D410

Note – Hard copy of the security and bond shall be submitted on or before the due date mentioned in the order.

5. Declaration -

- (i) The above-mentioned bank guarantee is submitted to secure the differential tax on the supply of goods and/or services in respect of which I/we have been allowed to pay taxes on provisional basis.
- (ii) I undertake to renew the bank guarantee well before its expiry. In case I/We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee.
- (iii) The department will be at liberty to invoke the bank guarantee provided by us to cover the provisional assessment in case we fail to furnish the required documents/ information to facilitate finalization of provisional assessment.

Signature of Authorized Signatory

NURUL SAIYED
Delhi
manager
17/10/2018

13. Click **OK**.

Dashboard > Notices and Orders

Your Security has been successfully furnished against Ref. no ZA0710180002841 dated 17/10/2018. To download the Application [Click here](#)

OK

14. The updated **ORDERS** tab is displayed, with the record of the filed application in a table and with the **Status** updated to "Security Modified, pending approval". You can also click the documents in the **Attachments** column of the table to download them.

Dashboard > Services > User Services > My Applications > Case Details

ARN AD071018000048K	GSTIN/UIN/Temporary ID 07APIPS0052D410	Date Of Application/Case Creation 16/10/2018	Status Security Modified, pending approval
-------------------------------	--	--	--

APPLICATIONS
NOTICES
REPLIES
ORDERS
SECURITY

FILE ▾

Type	Bank Guarantee Reference Number	Name Of Bank	Amount (₹)	Date	Previous Bank Reference Number	Attachments
Modify of Security	2344444	07APIPS0052D410	10000	16/10/2018	NA	Doc.pdf Application for Modify of Security.pdf
Furnishing of Security	2344444	07APIPS0052D410	10000	17/10/2018	NA	Doc.pdf Application for Furnish of Security.pdf

[Go back to the Main Menu](#)

G (4). Releasing of Security Amount

To file application for releasing of security after issuance of final assessment order, perform following steps:

1. On the **Case Details** page of that particular taxpayer, click the **SECURITY** tab.
2. To release the security, click **FILE** and select **RELEASE OF SECURITY**.

Dashboard > Services > User Services > My Applications > Case Details

ARN AD071018000048K	GSTIN/UIN/Temporary ID 07APIPS0052D410	Date Of Application/Case Creation 16/10/2018	Status Final order issued
-------------------------------	--	--	-------------------------------------

APPLICATIONS
NOTICES
REPLIES
ORDERS
SECURITY

FILE ▾

FURNISH OF SECURITY
RESUBMIT OF SECURITY
SUBMISSION OF MODIFIED SECURITY
RELEASE OF SECURITY
Security
Furnishing of Security

Bank Guarantee Reference Number	Name Of Bank	Amount (₹)	Date	Previous Bank Reference Number	Attachments
23333	07APIPS0052D410	10000	12/10/2018	2344444	Doc.pdf Application for Resubmission of Security.pdf
57777	07APIPS0052D410	10000	12/10/2018	2344444	
2344444	07APIPS0052D410	10000	16/10/2018	NA	Doc.pdf Application for Modify of Security.pdf
2344444	07APIPS0052D410	10000	17/10/2018	NA	Doc.pdf Application for Furnish of Security.pdf

3. The **Release of Security** page is displayed.

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

Dashboard > Services > User Services > My Applications > Case Details

ARN

AD071018000048K

GSTIN/UIN/Temporary ID

07APIPS0052D410

Date Of Application/Case Creation

16/10/2018

Status

Final order issued

APPLICATIONS

NOTICES

REPLIES

ORDERS

SECURITY

Type

Application for Withdrawal of Securi

Final Order Number*

ZA0710180000301D

Order Date*

17/10/2018

Reference no. of bank guarantee	Name of bank / GSTIN	Mode	Date	Amount
23333	07APIPS0052D410	Bank Guarantee	12/10/2018	
57777	07APIPS0052D410	Bank Guarantee	12/10/2018	

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

- Click **Choose File** to upload document(s) related to Final Assessment order or Bank guarantee as required.
- Enter **Verification** details. Select the declaration check-box and select the name of the authorized signatory. Based on your selection, the fields **Designation/Status** and **Date** (current date) displayed below gets auto-populated. Enter the name of the place where you are filing this application.
- Click **PREVIEW** to download and review your application.

Attachments

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 *

NURUL SAIYED ▼

Place *

Enter Place

Designation / Status

manager

Date

18/10/2018

7. The application is downloaded in PDF format.

Form GST ASMT - 08
[See rule 98(6)]
Application for Withdrawal of Security

1. GSTIN / Temp ID	07APIPS0052D410				
2. Name	NURUL MOHAMADBHAJ SAIYED				
3. Application detail vide which security furnished	ARN : AD071018000048K		Date : 16/10/2018		
4. Details of the security to be withdrawn					
Sr. No.	Mode	Reference no. / Debit entry no. (for cash payment)	Date	Amount(₹)	Name of Bank / GSTIN
1	Bank Guarantee	23333	12/10/2018	10,000.00	07APIPS0052D410
2	Bank Guarantee	57777	12/10/2018	10,000.00	07APIPS0052D410

5. 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.

Signature of Authorized Signatory
NURUL SAIYED
Delhi
manager
18/10/2018

8. Once you are satisfied, click **FILE**.

Attachments

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

Place

Designation / Status

Date

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

Dashboard > Submit Application

English

GSTIN	Legal Name	Trade Name
07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	GST

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:

a. Select the certificate and click the **SIGN** button.

SUBMIT WITH EVC:

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

OTP Verification

OTP has been sent to your registered mobile number and e-mail id. Please enter the OTP to Confirm Submission

CLOSEVERIFY

10. **Notices and Orders** page is displayed with the generated Reference number. To download the filed application, click the **Click here** hyperlink.

Dashboard > Notices and Orders

Your Application for Release of Security has been successfully Filed against Ref. no ZA071018000301D dated 17/10/2018. To download the Application [Click here](#)

OK

11. The application is downloaded in the PDF format.

Form GST ASMT - 08

[See rule 98(6)]

Application for Withdrawal of Security

1. GSTIN / Temp ID		07APIPS0052D410			
2. Name		NURUL MOHAMADBHAI SAIYED			
3. Application detail vide which security furnished		ARN : AD071018000048K		Date : 16/10/2018	
4. Details of the security to be withdrawn					
Sr . No.	Mode	Reference no. / Debit entry no. (for cash payment)	Date	Amount(₹)	Name of Bank / GSTIN
1	Bank Guarantee	23333	12/10/2018	10,000.00	07APIPS0052D410
2	Bank Guarantee	57777	12/10/2018	10,000.00	07APIPS0052D410

5. 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.

Signature of Authorized Signatory

NURUL SAIYED
Delhi
manager
18/10/2018

12. Click **OK**.

Dashboard > Notices and Orders

Your Application for Release of Security has been successfully Filed against Ref. no ZA071018000301D dated 17/10/2018. To download the Application [Click here](#)

OK

13. The updated **ORDERS** tab is displayed, with the record of the filed application in a table and with the **Status** updated to "Pending for action by tax officer for Release". You can also click the documents in the **Attachments** column of the table to download them.

Dashboard > Services > User Services > My Applications > Case Details

ARN
AD071018000048KGSTIN/UIN/Temporary ID
07APIPS0052D410Date Of Application/Case Creation
16/10/2018Status
Pending for action by tax officer
for Release

APPLICATIONS

NOTICES

REPLIES

ORDERS

SECURITY

FILE ▾

Type	Bank Guarantee Reference Number	Name Of Bank	Amount (₹)	Date	Previous Bank Reference Number	Attachments
Application for Withdrawal of Security	23333	07APIPS0052D410	10000	12/10/2018	2344444	Application for Release of Security.pdf
	57777	07APIPS0052D410	10000	12/10/2018	2344444	
Resubmission of Security	23333	07APIPS0052D410	10000	12/10/2018	2344444	Doc.pdf Application for Resubmission of Security.pdf
	57777	07APIPS0052D410	10000	12/10/2018	2344444	
Modify of Security	2344444	07APIPS0052D410	10000	16/10/2018	NA	Doc.pdf Application for Modify of Security.pdf
Furnishing of Security	2344444	07APIPS0052D410	10000	17/10/2018	NA	Doc.pdf Application for Furnish of Security.pdf

[Go back to the Main Menu](#)

Manual > Filing reply in Form GST ASMT-11 to the notice issued against Scrutiny of Returns

How can I file reply in Form GST ASMT-11 to the notice issued against Scrutiny of Returns?

To file reply in Form GST ASMT-11 to the notice issued against Scrutiny of Returns, perform following steps:

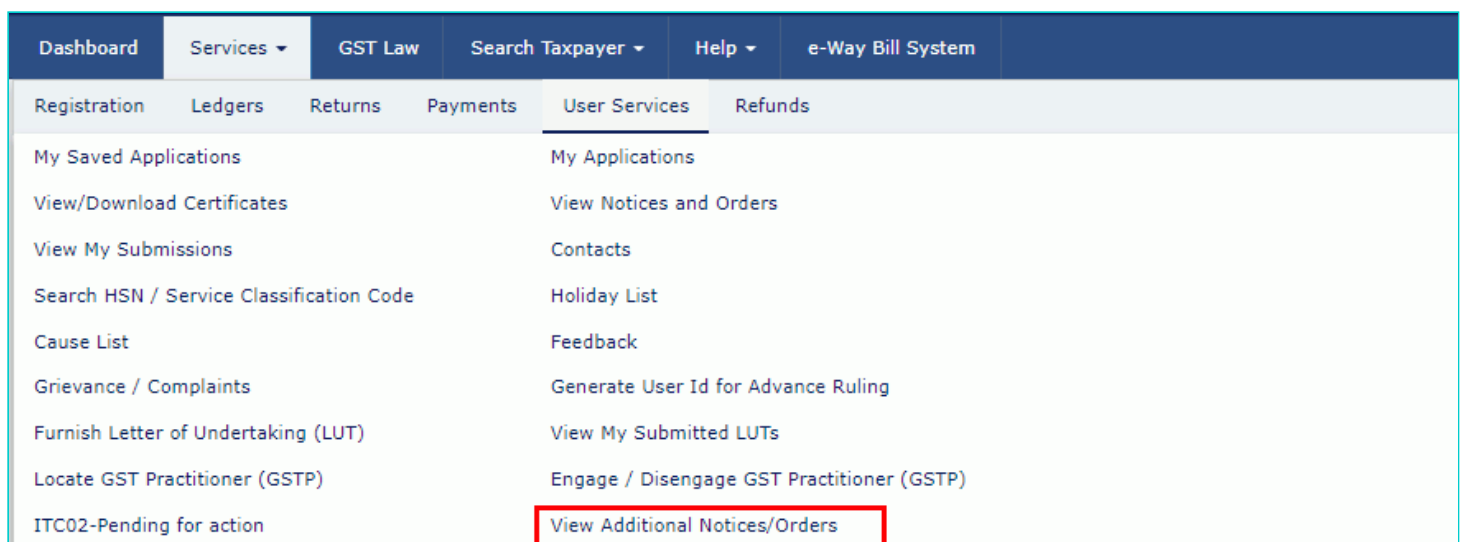
- A. Navigate to [View Additional Notices/Orders](#) page to view Notices and Orders issued against you by Tax Official
- B. Take action using NOTICES tab of Case Details screen: [View issued Notices](#)
- C. Take action using REPLIES tab of Case Details screen: [View/Add your reply to the issued Notice](#)
- D. Take action using ORDERS tab of Case Details screen: [View issued Order](#)

Click each hyperlink above to know more.

B. Take action using NOTICES tab of Case Details screen: View issued Notices

To view issued Notices, perform following steps after logging into the GST Portal:

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



2. Click **View** of the relevant case you want to view notice.

Dashboard > Additional Notices and Orders

Type of Notice/Order	Description	Ref ID	Date of Issuance	Action
SCRUTINY OF RETURNS	Order to drop proceedings in Form GST ASMT-12	ZA1810180001171	22/10/2018	View
SCRUTINY OF RETURNS	Notice for intimating discrepancies in return in Form GST ASMT-10	ZA181018000102C	11/10/2018	View
SCRUTINY OF RETURNS	Notice for intimating discrepancies in return in Form GST ASMT-10	ZA1810180000826	10/10/2018	View
PROVISIONAL ASSESSMENT	PROVISIONAL ASSESSMENT ORDER GST ASMT-04	ZA1810180000735	09/10/2018	View
TAX COLLECTED NOT DEPOSITED	Show Cause Notice and Summary thereof in Form GST DRC-01	ZA1810180000719	09/10/2018	View
TAX COLLECTED NOT DEPOSITED	Show Cause Notice and Summary thereof in Form GST DRC-01	ZA181018000070B	09/10/2018	View
TAX COLLECTED NOT DEPOSITED	Intimation of issue of reminder in Form GST DRC-01	ZA181018000067Y	09/10/2018	View
TAX COLLECTED NOT DEPOSITED	Show Cause Notice and Summary thereof in Form GST DRC-01	ZA1810180000660	09/10/2018	View
SCRUTINY OF RETURNS	Notice for intimating discrepancies in return in Form GST ASMT-10	ZA181018000059V	05/10/2018	View
DEFERRED/PAYMENT INSTALMENTS	Application Id AD1809180000571 Approved	ZA181018000058X	04/10/2018	View

< 1 2 3 4 5 6 7 ... 31 >
 10 25 50 100

- On the Case Details page of that particular taxpayer, select the NOTICES tab, if it is not selected by default. This tab displays all the notices issued by the Tax Official to you in this particular case.
- Click the **View** link in the Attachments column of the table to download notices issued into your machine and view them.

Dashboard > Additional Notices and Orders > Case Details

ARN AD181018000018K	GSTIN/UIN/Temporary ID 18AJIPA1572EAB	Date Of Application/Case Creation 05/10/2018	Status Pending for reply by taxpayer
------------------------	--	---	---

NOTICES	Type	Reference Number	Issue Date	Due Date to Reply	Personal Hearing	Section Number	Attachments
REPLIES							
ORDERS							
	NOTICE	ZA181018000059V	05/10/2018	31/10/2018	No	61	20180524ZA100514 SR_NOTICE_ZA1810180000

[Go back to the Main Menu](#)

C. Take action using REPLIES tab of Case Details screen: View/Add your reply to the issued Notice

To view or add your reply in Form GST ASMT-11 to the notice issued in Form GST ASMT-10, perform following steps:

- On the Case Details page of that particular taxpayer, select the REPLIES tab. This tab will display the replies you will file against the Notices issued by the Tax Official. To add a reply, click **NOTICE**.

Dashboard > Additional Notices and Orders > Case Details

ARN
AD181018000018K

GSTIN/UIN/Temporary ID
18AJIPA1572EABZ

Date Of Application/Case Creation
05/10/2018

Status
Pending for reply by taxpayer

NOTICES

REPLIES

ORDERS

ADD REPLY ▾

NOTICE

	filed Against	Reply Date/Ph	Option for Personal Hearingy	Attachments
No Records Found				

2. The **REPLY** page is displayed.

Dashboard > Additional Notices and Orders > Case Details

ARN AD181018000018K	GSTIN/UIN/Temporary ID 18AJIPA1572EABZ	Date Of Application/Case Creation 05/10/2018	Status Pending for reply by taxpayer
-------------------------------	--	--	--

NOTICES
REPLIES
ORDERS

• indicates mandatory field

Type

Date Of SCN

SCN Ref No

Reply •

Amount Admitted And Paid, if Any

Tax Period				Act	Tax (₹)	Interest
From		To				
<input type="text" value="Month"/>	<input type="text" value="Year"/>	<input type="text" value="Month"/>	<input type="text" value="Year"/>	<input type="text" value="Acts"/>	<input type="text"/>	<input type="text"/>

Attachments
 No file chosen
File with PDF/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 •

Place •


Designation / Status

Date

DSC is compulsory for companies and LLP.

3. Enter your response in the reply field.
4. Enter the Amount admitted and paid details, if any.
5. Scroll to the right using the scroll bar to enter more details.

Amount Admitted And Paid, if Any

Act	Tax (₹)	Interest (₹)	Others (₹)	Total(₹)	Actions
Acts					

6. Click **ADD** button to add more details.

Note: The notice issued by the tax official may indicate some discrepancies which were observed during scrutiny of return by him. If due to any of the indicated discrepancy, taxpayer is liable to pay differential tax, and he agrees to the discrepancy and pays the tax due on this count, he may mention the said agreed amount paid and enter the payment particulars in its reply to notice in Form GST ASMT 11.

If he is yet to pay the admitted amount, he can pay it either by using Form DRC-03 or he may furnish the outward supply invoice/debit note/amended invoice/amended debit note, in Form GSTR-1 or by paying tax or do cenvat reversal, as the case may be, at the time of filing Form GSTR-3B, in reply to the notice.

NOTICES
REPLIES
ORDERS

• indicates mandatory fields

Type NOTICE **Date Of SCN** 05/10/2018

SCN Ref No ZA181018000059V

Reply *

Amount Admitted And Paid, if Any

Tax Period				Act	Tax (₹)	Interest
From	To					
Month	Year	Month	Year	Acts		

ADD

7. Click **Choose File** to upload your reply and upload any supporting document(s) related to your reply, if any.

8. Select the Verification check-box and select the name of the authorized signatory.

9. Enter the Place where the form is filed.

10. Click **PREVIEW** to download and review your reply.

Attachments
 No file chosen

- File with PDF/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

Manager

Date

22/10/2018

DSC is compulsory for companies and LLP.

BACK

PREVIEW

FILE

11. Reply to the show cause notice is downloaded in PDF format.

Form GST ASMT - 11*[See rule 99(2)]***Reply to notice issued under section 61 intimating discrepancies in the return**

1. GSTIN	18AJPA1572EAB		
2. Name	ANGAD JASBIRSINGH ARORA		
3. Detail of notice	Reference No.: ZA181018000059V	Date: 05/10/2018	
4. Tax Period	SEP-2017 NOV-2017		
5. Reply to the discrepancies			
Return filed			

6. Amount Admitted And Paid, if Any :

Sr. No	Tax Period		Act	Tax (?)	Interest (?)	Others (?)	Total (?)
	From	To					
-NA-							

7. Verification :

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

Signature of Authorized Signatory
 Name: ANGAD ARORA
 Designation / Status: Manager
 Date: 22/10/2018

12. Click **FILE**.

Attachments

No file chosen

- File with PDF/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

Delhi

Designation / Status
Manager

Date
22/10/2018

DSC is compulsory for companies and LLP.

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

Dashboard > Submit Application
English

GSTIN	Legal Name	Trade Name
18AJIPA1572EAZB	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](#)

14. A success message is displayed with the generated Reference number. Click **OK**.

Dashboard > Notices and Orders

Your reply has been filed against Ref. no ZA181018000059V dated 05/10/2018. To download the document [Click here](#)

15. The updated REPLIES tab is displayed, with the record of the filed reply in a table and status updated to "Reply furnished, pending for order by tax officer". You can also click the documents in the Attachments section of the table to download them.

Dashboard > Services > User Services > My Applications > Case Details

ARN	GSTIN/UIN/Temporary ID	Date Of Application/Case Creation	Status
AD181018000018K	18AJIPA1572EABZ	05/10/2018	Reply furnished, pending for order by tax officer

NOTICES
REPLIES
ORDERS

ADD REPLY ~

Type	Reply filed Against	Reply Date/Ph	Option for Personal Hearing	Attachments
NOTICE	ZA181018000059V	05/10/2018	N	SR_REPLY_ZA181018000059V_20181022031103.pdf

Note: Once you file your reply successfully, following actions take place on the GST Portal:

- You will receive an acknowledgement intimation via your registered email and SMS, along with the generated RFN.
- Your reply will be available on Tax Official's dashboard.

[Go back to the Main Menu](#)

D. Take action using ORDERS tab of Case Details screen: View Order Issued Against Your Case

To download order issued against your case, perform following steps:

- On the Case Details page of that particular taxpayer, click the **ORDERS** tab. This tab provides you an option to view the issued order, with all its attached documents, in PDF mode.
- Click the **View** link in the Action column of the table to download and view them.

Dashboard > Additional Notices and Orders > Case Details

ARN	GSTIN/UIN/Temporary ID	Date Of Application/Case Creation	Status
AD181018000029H	18AJIPA1572EABZ	10/10/2018	Order for dropping proceedings issued

NOTICES
REPLIES
ORDERS

Type	Order Number	Order Date	Attachments
DROP PROCEEDING	ZA1810180001171	22/10/2018	SR_DrpProcd_ZA1810180001171_20181022010119.pdf

[Go back to the Main Menu](#)

Manual > Filing reply for proceedings initiated for Remanded Cases

How can I take action in proceedings for Remanded Cases and Appeal Effects initiated against me by the Tax Officer?

To take action in proceedings for Remanded Cases and Appeal Effects, perform following steps:

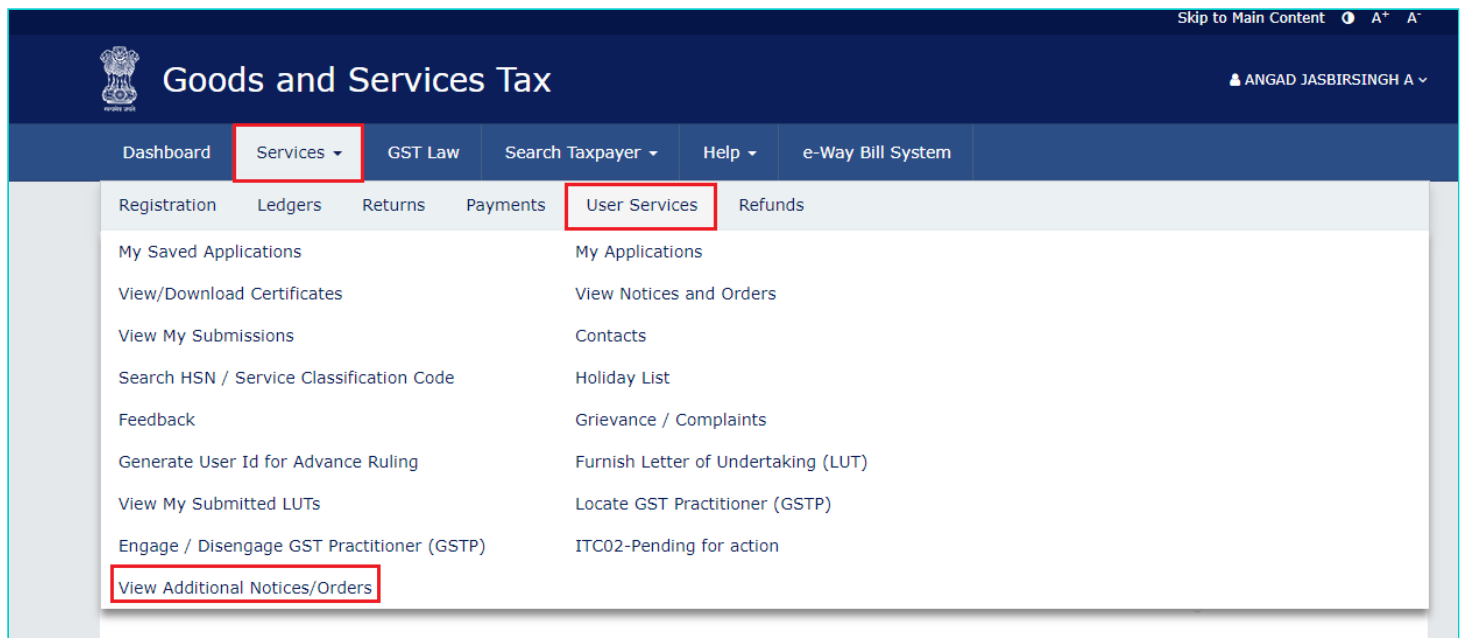
- A. Navigate to [View Additional Notices/Orders](#) page to view Notices and Orders issued against you by Adjudicating or Assessing Authority (A/A)
- B. Take action using REPLIES tab of Case Details screen: [View/Add your reply to the issued Notice](#)
- C. Take action using ORDERS tab of Case Details screen: [View issued Order](#)

Click each hyperlink above to know more.

A. View Additional Notices/Orders

To view issued Notices and Orders, perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed. Login to the portal with valid credentials. Dashboard page is displayed. Click **Dashboard > Services > User Services > View Additional Notices/Orders**.



2. **Additional Notices and Orders** page is displayed. Click the **View** hyperlink to go to the Case Details screen of the issued Notice/Order.

Dashboard		Additional Notices and Orders		
Type of Notice/Order	Description	Ref ID	Date of Issuance	Action
DEFERRED/PAYMENT INSTALMENTS	Application Id AD181118000051S Approved	ZA1811180001137	15/11/2018	View
SCRUTINY OF RETURNS	Order to drop proceedings in Form GST ASMT-12	ZA181118000108Y	15/11/2018	View
RESTORATION OF ATTACHMENT	Notice for seeking additional information	ZA1811180001054	14/11/2018	View
RESTORATION OF ATTACHMENT	Notice for seeking additional information	ZA1811180001038	14/11/2018	View
RESTORATION OF ATTACHMENT	Notice for seeking additional information	ZA181118000094Z	14/11/2018	View
Appeal by Higher Authority	Remand Instructions Issued	ZA1811180000840	12/11/2018	View
APPEAL EFFECTS	Show cause notice for Remanded Cases	ZA1811180000717	09/11/2018	View
Appeal by Higher Authority	Appeal Initiated	NA	09/11/2018	View
APPEAL EFFECTS	Issuance of Reminder	ZA1811180000709	09/11/2018	View
APPEAL EFFECTS	Intimation of Adjournment	ZA181118000069S	09/11/2018	View

« 1 2 3 4 5 6 7 ... 33 »

10 25 50 100

Note: All orders/notices are displayed in descending order. You can search for the orders/notices you want to view using the Navigation buttons provided below.

3. **Case Details** page is displayed. The **NOTICES** tab is selected by default. Click the tabs provided on the left hand side of the page to view more details about each tab.

Dashboard > Additional Notices and Orders > Case Details

ARN AD181118000039E	GSTIN/UIN/Temporary ID 18AJIPA1572EABZ	Date Of Application/Case Creation 09/11/2018			Status Reply furnished, pending for order by tax officer		
------------------------	---	---	--	--	---	--	--

NOTICES

REPLIES

ORDERS

Type	Reference Number	Issue Date	Due Date to Reply	Personal Hearing	Section Number	Attachments
NOTICE FOR FRAMING ORDER(REMANDED)	ZA1811180000717	09/11/2018	09/11/2018	No	123	caputui AE_NOTICE_ZA1811180000

4. To view issued Notices related to the case, on the **Case Details** page of that particular Case ID, select the **NOTICES** tab, if it is not selected by default. This tab displays all the notices (Reminder/Adjournment/Notice for Framing Order) issued by A/A to you. Scroll to the right and click the document name(s) in the **Attachments** section of the table to download into your machine and view them.

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

ARN AD181118000037I	GSTIN/UIN/Temporary ID 18AJIPA1572EABZ	Date Of Application/Case Creation 09/11/2018	Status Reply furnished, pending for order by tax officer
-------------------------------	--	--	--

NOTICES
REPLIES
ORDERS

Type	Reference Number	Issue Date	Due Date to Reply	Personal Hearing	Section Number	Attachments
REMINDER	ZA1811180000709	09/11/2018	09/11/2018	No	123	Cap AE_REMINDER_ZA1811180000709
ADJOURNMENT	ZA181118000069S	09/11/2018	09/11/2018	No	123	Cap
NOTICE FOR FRAMING ORDER(REMANDED)	ZA181118000067W	09/11/2018	09/11/2018	No	123	Cap AE_NOTICE_ZA181118000067W

[Go back to the Main Menu](#)

B. Take action using REPLIES tab of Case Details screen: View/Add your reply to the issued Notice

To view or add your reply to the issued Notice, perform following steps:

1. On the **Case Details** page of that particular Case ID, select the **REPLIES** tab. This tab will display the replies you will file against the Notices issued by A/A. To add a reply, click **ADD REPLY** and select **NOTICE FOR FRAMING ORDER (REMANDED)**.

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

ARN AD1011180000146	GSTIN/UIN/Temporary ID 10AJIPA1572EF1J	Date Of Application/Case Creation 06/11/2018	Status Pending for reply by taxpayer
-------------------------------	--	--	--

NOTICES
REPLIES
ORDERS

ADD REPLY
NOTICE FOR FRAMING ORDER(REMANDED)

Issued Against	Reply Date/Ph	Option for Personal Hearing	Attachments
No Records Found			

Note: Current Status as displayed is "Pending for reply by taxpayer". It will change once you give your reply.

2. **REPLY** page is displayed. The following fields are auto-populated—**Type**, **Date of SCN**, **SCN Ref No.** Enter details in the other fields as mentioned in the following steps. To go to the previous page, click **BACK**.

NOTICES

REPLIES

ORDERS

• indicates mandatory fields

Type
NOTICE FOR FRAMING ORDER(REMANDED)

Date Of SCN
09/08/2018

SCN Ref No
ZA180818000054Q

Personal Hearing Required ?
☒ Yes ☐ No

Reply •

Attachments
Choose File No file chosen
 ⓘ File with PDF/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
Manager

Date
29/08/2018

ⓘ DSC is compulsory for companies and LLP.

BACK
PREVIEW
FILE

2a. In the **Personal Hearing Required?** field, select **Yes** or **No**.

Note: This button is visible to only those taxpayers where the A/A has not called for a personal hearing in the issued notice.

2b. In **Reply** field, enter details of your reply to the issued notice.

2c. Click **Choose File** to upload the document(s) related to your reply, if any. This is not a mandatory field.

2d. Enter **Verification** details. Select the declaration check-box and select the name of the authorized signatory. Based on your selection, the fields **Designation/Status** and **Date** (current date) gets auto-populated. Enter the name of the place where you are filing this reply.

Name of Authorized Signatory •
ANGAD ARORA

Place •
Delhi

Designation / Status
Manager

Date
17/08/2018

2e. Click **PREVIEW** to download and review your reply. Once you are satisfied, click **FILE**.

Reply to the notice issued for framing order in remanded cases

1. GSTIN	18AJIP1572EAB	
2. Legal name	ANGAD JASBIRSINGH ARORA	
3. Trade name, if any	Angad Provision	
4. Details of notice vide which additional information sought	Notice No.: ZA1811180000717	Notice date: 09/11/2018
5. Reply	Everything is okay	
6. Documents filed	NA	

7. Verification :


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

Signature of Authorized Signatory
Name: ANGAD ARORA
Designation / Status: Manager
Date: 14/11/2018

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

Dashboard > **Submit Application** English

GSTIN	Legal Name	Trade Name
18AJIPA1572EAZB	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

4. **Notices and Orders** page is displayed with the generated Reference number. Also, you will receive an acknowledgement intimation on your registered email and SMS, along with the generated Reference number. To download the filed reply, click the **Click here** hyperlink. Then, click **OK**.

Dashboard > **Notices and Orders**

Your reply has been filed against **Ref. no ZA1808180001001** dated 13/08/2018. To download the document [Click here](#)

OK

5. The updated **REPLIES** tab is displayed, with the record of the filed reply in a table and with the **Status** updated to "**Reply furnished, Pending for order by tax officer**". You can also click the documents in the **Attachments** section of the table to download them.

Dashboard > Services > User Services > My Applications > **Case Details**

ARN	GSTIN/UIN/Temporary ID	Date Of Application/Case Creation	Status
AD181118000039E	18AJIPA1572EAZB	09/11/2018	Reply furnished, pending for order by tax officer

NOTICES
REPLIES
 ORDERS

ADD REPLY ▾

Type	Reply filed Against	Reply Date/Ph	Option for Personal Hearing	Attachments
NOTICE FOR FRAMING ORDER(REMANDED)	ZA1811180000717	09/11/2018	Y	AE_REPLY_ZA1811180000717_20181114101401.pdf

[Go back to the Main Menu](#)

C. Take action using ORDERS tab of Case Details screen: View Order Issued Against Your Case

To download order issued against your case, perform following steps:

1. On the **Case Details** page of that particular Case ID, click the **ORDERS** tab. This tab provides you an option to view the issued order, with all its attached documents, in PDF mode. Click the document(s) in the **Attachments** section of the table to download and view them.

Dashboard > Additional Notices and Orders > Case Details

ARN AD181118000039E	GSTIN/UID/Temporary ID 18AJIPA1572EABZ	Date Of Application/Case Creation 09/11/2018	Status Order issued against remanded cases
------------------------	---	---	---

NOTICES	<table><tr><th>Type</th><th>Order Number</th><th>Order Date</th><th>Attachments</th></tr><tr><td>ORDER AGAINST REMANDED CASES</td><td>ZA181118000120C</td><td>15/11/2018</td><td>01test.pdf AE_Remanded_ZA181118000120C_20181115085452.pdf</td></tr></table>	Type	Order Number	Order Date	Attachments	ORDER AGAINST REMANDED CASES	ZA181118000120C	15/11/2018	01test.pdf AE_Remanded_ZA181118000120C_20181115085452.pdf
Type		Order Number	Order Date	Attachments					
ORDER AGAINST REMANDED CASES		ZA181118000120C	15/11/2018	01test.pdf AE_Remanded_ZA181118000120C_20181115085452.pdf					
REPLIES									
ORDERS									

Note:

1. Once Order is issued against a remanded ARN/Case ID u/s 73/74/76, following actions take place on the GST Portal:

- ARN/Case ID Status is updated to "Order issued against remanded cases".
- Intimation of the issue of the Order is sent to the concerned taxpayer via his/her email ids and SMS.
- Dashboard of Taxpayer is updated with the record of the issued Order and Form GST-DRC-07. Taxpayer can view the issued Order and Form GST-DRC-07 from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details**.
- Electronic liability register and Demand & Collection Register (DCR) will be updated with the new order issued by A/A (as amended/ modified through order issued in remand back cases and summary of the order in Form GST DRC-07). Original demand will be nullified at the time of issuance of order in remand back cases. Tax Officer can also nullify the demand through "Quash Existing Demand" functionality before issuing this order.
- New demand ID will be created as per ID master data (which will be order reference no.)
- Electronic liability register of the taxpayer will also get updated with the demand specified in the order i.e. with new demand created (new order ref. no.).

2. Once Order is issued against a remanded ARN/Case ID other than the ones u/s 73/74/76, following actions take place on the GST Portal:

- ARN/Case ID Status is updated to "Order issued against remanded cases".
- Intimation of the issue of the Order is sent to the concerned taxpayer via his/her email ids and SMS.
- Dashboard of Taxpayer is updated with the record of the issued Order. Taxpayer can view the issued Order from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details**.
- Electronic liability register and Demand & Collection Register (DCR) will be updated with the new order issued by A/A (as amended/ modified through order issued in remand back cases). Original demand will be nullified at the

time of issuance of order in remand back cases. Tax Officer can also nullify the demand through "Quash Existing Demand" functionality before issuing this order.

- New demand ID will be created as per ID master data (which will be order reference no.)
- Electronic liability register of taxpayer will also get updated with the demand specified in the order i.e. with new demand created (new order ref. no.).

3. Once Form GST APL-04 Order is issued (in the proceedings for Appeal Effects) against an ARN/Case ID, following actions take place on the GST Portal:

- ARN/Case ID Status is updated to "Summary of demand APL-04 issued".
- Intimation of the issue of the Order is sent to the concerned taxpayer via his/her email ids and SMS.
- Dashboard of Taxpayer is updated with the record of the issued Order. Taxpayer can view the issued Order from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details**.
- Electronic liability register and DCR will be updated with the new demand as amended/ modified through Form GST APL-04. Original demand will be reversed at the time of issuance of Form GST APL-04.

[Go back to the Main Menu](#)

Manual > Filing Reply or Taking Actions during General Penalty Proceedings u/s 125

How can I file reply or take other actions during General Penalty Proceedings u/s 125. initiated against me, by the Adjudication Authority (A/A)?

To file reply or take other actions during General Penalty Proceedings, u/s 125 initiated against you, by the Adjudication Authority (A/A), perform following steps:

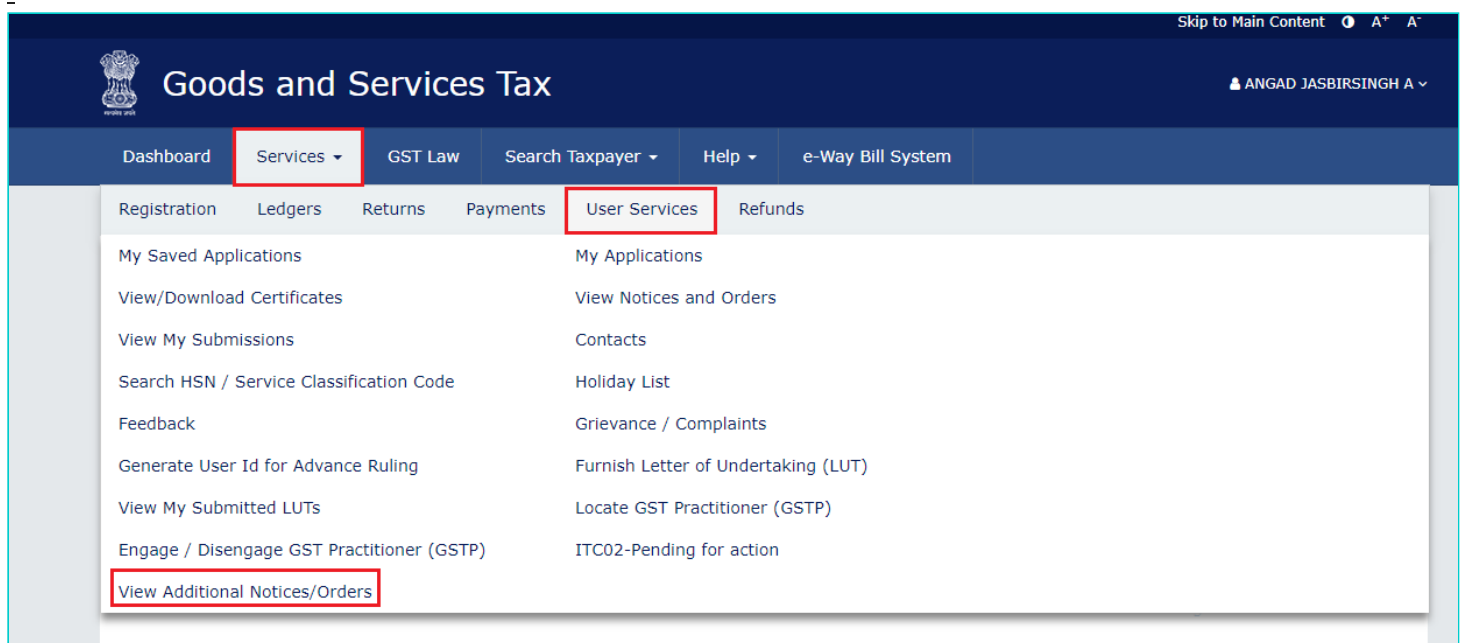
- Navigate to [View Additional Notices/Orders](#) page to view Notices and Orders issued against you by Adjudicating or Assessing Authority (A/A)
- Take action using NOTICES tab of Case Details screen: [View issued Notices](#)
- Take action using REPLIES tab of Case Details screen: [View/Add your reply to the issued Notice](#)
- Take action using ORDERS tab of Case Details screen: [View issued Order](#)

Click each hyperlink above to know more.

A. View Additional Notices/Orders

To view issued Notices and Orders issued against you by Adjudicating or Assessing Authority (A/A), perform following steps:

- Access the www.gst.gov.in URL. The GST Home page is displayed.
- Login to the portal with valid credentials.
- Dashboard page is displayed. Click **Dashboard > Services > User Services > View Additional Notices/Orders**



- Additional Notices and Orders** page is displayed. Click the **View** hyperlink to go to the Case Details screen of the issued Notice/Order.

- All orders/notices are displayed in descending order. You can search for the orders/notices you want to view using the Navigation buttons provided below.
- Click the **View** hyperlink to go to the Case Details screen of the issued Notice/Order.

Dashboard > **Additional Notices and Orders**

Type of Notice/Order	Description	Ref ID	Date of Issuance	Action
GENERAL PENALTY	Order for General penalty	ZA071218000068V	11/12/2018	View
GENERAL PENALTY	Show cause notice for General penalty	ZA071218000067X	11/12/2018	View

« 1 **2** 3 4 5 6 »

10 25 50 100

5. **Case Details** page is displayed. The **NOTICES** tab is selected by default. Click the tabs provided on the left hand side of the page to view more details about each tab.

- The yellow bar on the top contains details related to the case—Case **Reference Number** (ARN), your **GSTIN/UID/Temporary ID**, **Date** of Case Creation and **Status** of the Case
- The left-side of the page contains three clickable tabs—NOTICES, REPLIES and ORDERS. The **NOTICES** tab is selected by default. You can click these tabs to view more details about each tab.
- Below the yellow bar, table containing details of the tab is displayed.

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

ARN AD071218000021W	GSTIN/UID/Temporary ID 07APIPS0052D410	Date Of Application/Case Creation 11/12/2018	Status Order for creation of demand issued
-------------------------------	--	--	--

NOTICES	Type	Reference Number	Issue Date	Due Date to Reply	Personal Hearing	Section Number	Attachment
REPLIES	SHOW CAUSE NOTICE	ZA071218000067X	11/12/2018	28/12/2018	No	74	RECTIFICATION REQUEST (4).p GP_NOTICE_ZA07121800006
ORDERS							

[Go back to the Main Menu](#)

B. Take action using NOTICES tab of Case Details screen: View issued Notices

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

1. On the **Case Details** page of that particular Case ID, select the **NOTICES** tab, if it is not selected by default. This tab displays all the notices (Reminder/Adjournment/Show Cause Notice) issued by A/A to you.

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

ARN AD071218000021W	GSTIN/UIN/Temporary ID 07APIPS0052D410	Date Of Application/Case Creation 11/12/2018	Status Pending for reply by taxpayer
-------------------------------	--	--	--

NOTICES
REPLIES
ORDERS

Type	Reference Number	Issue Date	Due Date to Reply	Personal Hearing	Section Number	Attachments
SHOW CAUSE NOTICE	ZA071218000067X	11/12/2018	28/12/2018	No	74	RECTIFICATION REQUEST (4).p GP_NOTICE_ZA07121800006

2. Scroll to the right and click the document name(s) in the **Attachments** section of the table to download it into your machine and view them.

[Go back to the Main Menu](#)

C. Take action using REPLIES tab of Case Details screen: View/Add your reply to the issued Notice

To view or add your reply to the issued Notice, perform following steps:

1. On the **Case Details** page of that particular Case ID, select the **REPLIES** tab. This tab will display the replies you will file against the Notices issued by A/A. To add a reply, click **ADD REPLY** and select **SHOW CAUSE NOTICE**.

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

ARN AD071218000021W	GSTIN/UIN/Temporary ID 07APIPS0052D410	Date Of Application/Case Creation 11/12/2018	Status Pending for reply by taxpayer
-------------------------------	--	--	--

NOTICES
REPLIES
ORDERS

ADD REPLY ▾
Show Cause Notice

Reply filed Against	Reply Date/Ph	Option for Personal Hearing	Attachments

Note: Current Status as displayed is "Pending for reply by taxable person". It will change once you add your reply.

2. **REPLY** page is displayed. The following fields are auto-populated—**Type**, **Date of SCN**, **SCN Ref No**. Enter details in the other fields as mentioned in the following steps. To go to the previous page, click **BACK**.

Dashboard > Additional Notices and Orders > Case Details

ARN AD071218000021W	GSTIN/UIN/Temporary ID 07APIPS0052D410	Date Of Application/Case Creation 11/12/2018	Status Pending for reply by taxpayer
------------------------	---	---	---

NOTICES
REPLIES
ORDERS

• indicates mandatory fields

Type
Show Cause Notice

Date Of SCN
11/12/2018

SCN Ref No
ZA071218000067X

Personal Hearing Required ?
☐

Reply •

Attachments
 No file chosen
 ⓘ File with PDF/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
DSC is compulsory for companies and LLP.

Date

2a. In the **Personal Hearing Required?** field, select **Yes** or **No**.

Note: This button is visible to only those taxable persons where the A/A has not called for a personal hearing in the issued notice.

2b. In **Reply** field, enter details of your reply to the issued notice.

2c. Click **Choose File** to upload the document(s) related to your reply, if any. This is not a mandatory field.

2d. Enter **Verification** details. Select the declaration check-box and select the name of the authorized signatory. Based on your selection, the fields **Designation/Status** and **Date** (current date) gets auto-populated. Enter the name of the place where you are filing this reply.

Name of Authorized Signatory •
ANGAD ARORA

Place •
Delhi

Designation / Status
Manager

Date
17/08/2018

2e. Click **PREVIEW** to download and review your reply and do any modification/ changes, if required.

Reply to notice issued for imposition of penalty

1. GSTIN/ID	07APIPS0052D410	
2. Legal name	NURUL MOHAMADBHAI SAIYED	
3. Trade name, if any	GST	
4. Details of notice vide which additional information sought	Notice No.: ZA071218000067X	Notice date: 11/12/2018
5. Reply	Reply is attached herewith	
6. Documents filed	Reply.pdf	

7. Verification :

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


Signature of Authorized Signatory
Name: NURUL SAIYED
Designation / Status: manager
Date: 17/04/2019

2f. Click **FILE**.

3. A Warning page is displayed. Click **SUBMIT WITH DSC** or **SUBMIT WITH EVC**.



Dashboard > Submit Application English

GSTIN	Legal Name	Trade Name
07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	GST



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

4. A green message is displayed with the generated Reference number. Also, you will receive an acknowledgement intimation via your registered email and SMS, along with the generated RFN. To download the filed reply, click the **Click here** hyperlink. Then, click **OK**.

Dashboard > Replies

Your reply has been filed against **Ref. no ZA071218000067X** dated 11/12/2018. To download the document [Click here](#)

OK

5. The updated **REPLIES** tab is displayed, with the record of the filed reply in a table and with the **Status** updated to "**Reply furnished, Pending for order by tax officer**". You can also click the documents in the **Attachments** section of the table to download them.

Dashboard > Services > User Services > My Applications > Case Details

ARN	GSTIN/UIN/Temporary ID	Date Of Application/Case Creation	Status
AD071218000021W	07APIPS0052D410	11/12/2018	Reply furnished, pending for order by tax officer

NOTICES

REPLIES

ORDERS

ADD REPLY ▾

Type	Reply filed Against	Reply Date/Ph	Option for Personal Hearing	Attachments
Show Cause Notice	ZA071218000067X	11/12/2018	N	Reply.pdf GP_REPLY_ZA071218000067X_20190417112414.pdf

[Go back to the Main Menu](#)

D. Take action using ORDERS tab of Case Details screen: View Order Issued Against Your Case

To download order issued against your case by A/A, perform following steps:

1. On the **Case Details** page of that particular Case ID, click the **ORDERS** tab. This tab provides you an option to view the issued order, with all its attached documents, in PDF mode.

Dashboard > Additional Notices and Orders > Case Details

ARN AD071218000021W	GSTIN/UIN/Temporary ID 07APIPS0052D410	Date Of Application/Case Creation 11/12/2018	Status Order for creation of demand issued
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NOTICES				
REPLIES				
ORDERS				

Type	Order Number	Order Date	Attachments
GENERAL PENALTY ORDER	ZA071218000068V	11/12/2018	ACKNOWLEDGEMENT GST APL -01 (5).pdf GP_ORDER_ZA071218000068V_20181211123230.pdf

2. Click the document(s) in the **Attachments** section of the table to download and view them.

[Go back to the Main Menu](#)

Manual > Viewing Notices and Orders, during Assessment Proceedings u/s 63, by an Unregistered Person

How can I view notices and orders during assessment proceedings u/s 63 initiated against me by the Adjudication Authority (A/A)?

To view notices and orders during assessment proceedings u/s 63 initiated against you by the Adjudication Authority (A/A), perform following steps:

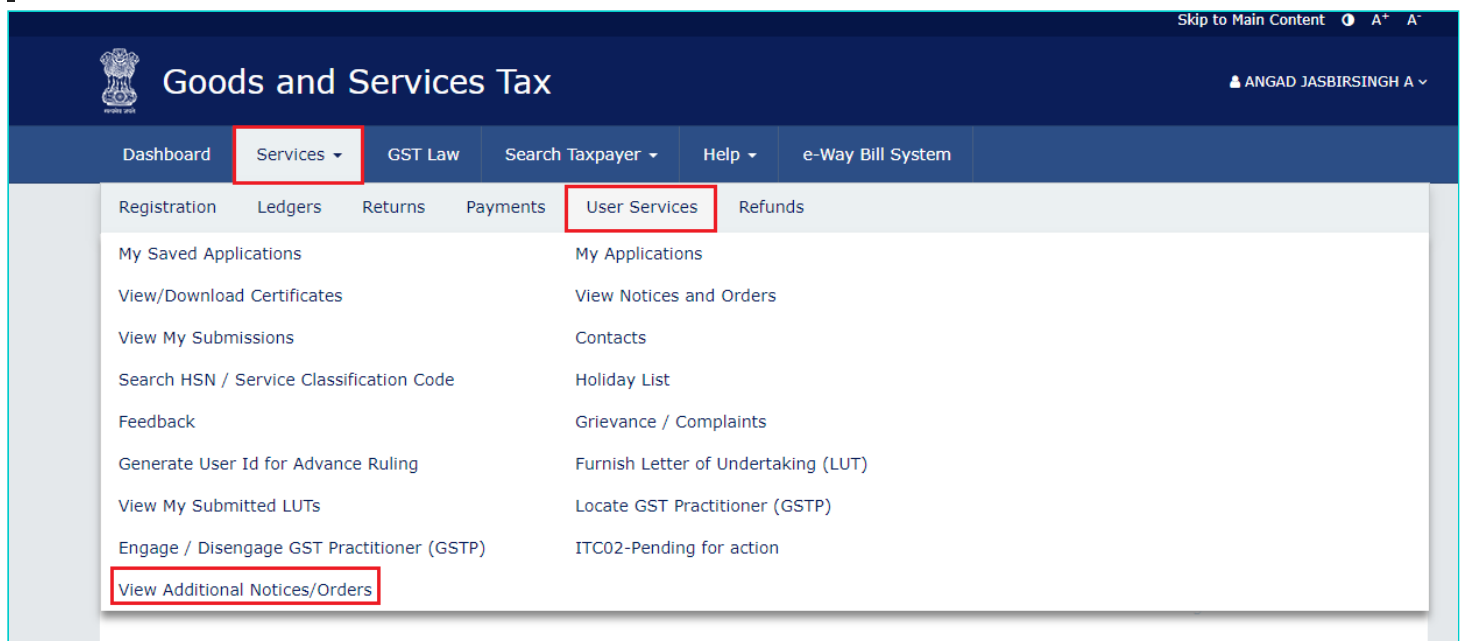
- Navigate to [View Additional Notices/Orders](#) page to view Notices and Orders issued against you by Adjudicating or Assessing Authority (A/A)
- Take action using NOTICES tab of Case Details screen: [View issued Notices](#)
- Take action using ORDERS tab of Case Details screen: [View issued Order](#)

Click each hyperlink above to know more.

A. View Additional Notices/Orders

To view issued Notices and Orders issued by A/A against you, perform following steps:

- Access the www.gst.gov.in URL. The GST Home page is displayed.
- Login to the portal with valid credentials.
- Dashboard page is displayed. Click **Dashboard > Services > User Services > View Additional Notices/Orders**



- Additional Notices and Orders** page is displayed.

- All orders/notices are displayed in descending order. You can search for the orders/notices you want to view using the Navigation buttons provided below.
- Click the **View** hyperlink to go to the Case Details screen of the issued Notice/Order.

Dashboard Services ▾ GST Law Downloads ▾ Search Taxpayer ▾ Help ▾ e-Way Bill System New Return Prototype

Dashboard > Additional Notices and Orders

Type of Notice/Order	Description	Ref ID	Date of Issuance	Action
GENERAL PENALTY	Show cause notice for General penalty	ZA070619000119N	12/06/2019	View
GENERAL PENALTY	Show cause notice for General penalty	ZN070117100000G	30/05/2019	View
APPEAL	Show cause notice issued	ZA0705190003210	17/05/2019	View
GOODS CONVEYANCE ENF CASE	Notice Calling Information	ZA070519000084U	10/05/2019	View
GOODS CONVEYANCE ENF CASE	GST INS-05 Order of Release of Goods/Things of Perishable or Hazardous Nature	ZA070519000082Y	10/05/2019	View
GOODS CONVEYANCE ENF CASE	GST INS-04 Bond for Release of Goods Seized	ZA0705190000802	10/05/2019	View
GOODS CONVEYANCE ENF CASE	GST INS-03 Order of Prohibition	ZA070519000079L	10/05/2019	View
GOODS CONVEYANCE ENF CASE	GST INS-02 Order of Seizure	ZA070519000077P	10/05/2019	View
APPEAL	Appeal admitted	ZA070519000047S	06/05/2019	View
SCRUTINY OF RETURNS	Notice for intimating discrepancies in return in Form GST ASMT-10	ZA070419000562S	30/04/2019	View

< 1 2 3 4 5 6 7 ... 54 >

10 25 50 100

5. Case Details page is displayed.

- The yellow bar on the top contains details related to the case—Case **Reference Number** (ARN), **Temporary ID** that has been issued to you, **Date** of Case Creation and **Status** of the Case
- The left-side of the page contains two clickable tabs—NOTICES and ORDERS. The **NOTICES** tab is selected by default. You can click these tabs to view more details about each tab.
- Below the yellow bar, table containing details of the tab is displayed.

Dashboard > Additional Notices and Orders Case Details							
ARN AD181118000039E		GSTIN/UIN/Temporary ID 18AJIPA1572EABZ		Date Of Application/Case Creation 09/11/2018		Status Reply furnished, pending for order by tax officer	
NOTICES	Type	Reference Number	Issue Date	Due Date to Reply	Personal Hearing	Section Number	Attach
REPLIES	NOTICE FOR FRAMING ORDER(REMANDED)	ZA1811180000717	09/11/2018	09/11/2018	No	123	caputui AE_NOTICE_ZA1811180000
ORDERS							

[Go back to the Main Menu](#)

B. Using NOTICES tab of Case Details screen: View issued Notices

To view issued Notices by A/A against you, perform following steps:

1. On the **Case Details** page of that particular Case ID, select the **NOTICES** tab, if it is not selected by default. This tab displays all the notices (Reminder/Adjournment/Show Cause Notice) issued by A/A to you.

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

ARN AD181118000037I	GSTIN/UIN/Temporary ID 18AJIPA1572EABZ	Date Of Application/Case Creation 09/11/2018	Status Reply furnished, pending for order by tax officer
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NOTICES	Type	Reference Number	Issue Date	Due Date to Reply	Personal Hearing	Section Number	Attachments
REPLIES	REMINDER	ZA1811180000709	09/11/2018	09/11/2018	No	123	Cap AE_REMINDER_ZA1811180000709.pdf
ORDERS	ADJOURNMENT	ZA181118000069S	09/11/2018	09/11/2018	No	123	Cap AE_ADJOURNMENT_ZA181118000069S.pdf
	NOTICE FOR FRAMING ORDER(REMANDED)	ZA181118000067W	09/11/2018	09/11/2018	No	123	Cap AE_NOTICE_ZA181118000067W.pdf

2. Click the document name(s) in the **Attachments** section of the table to download into your machine and view them.

[Go back to the Main Menu](#)

C. Using ORDERS tab of Case Details screen: View Order Issued Against Your Case

To download order issued against your case by A/A against you, perform following steps:

1. On the **Case Details** page of that particular Case ID, click the **ORDERS** tab. This tab provides you an option to view the issued order, with all its attached documents, in PDF mode.

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

ARN AD181118000039E	GSTIN/UIN/Temporary ID 18AJIPA1572EABZ	Date Of Application/Case Creation 09/11/2018	Status Order issued against remanded cases
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NOTICES	Type	Order Number	Order Date	Attachments
ORDERS	ORDER AGAINST REMANDED CASES	ZA181118000120C	15/11/2018	01test.pdf AE_Remanded_ZA181118000120C_20181115085452.pdf

2. Click the document(s) in the **Attachments** section of the table to download and view them.

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