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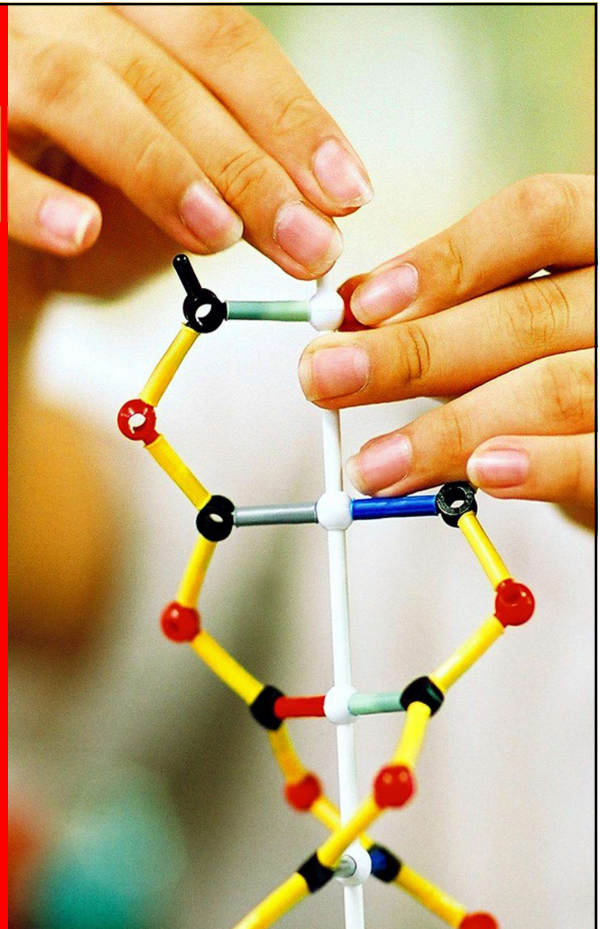
## **Goods & Service Tax**

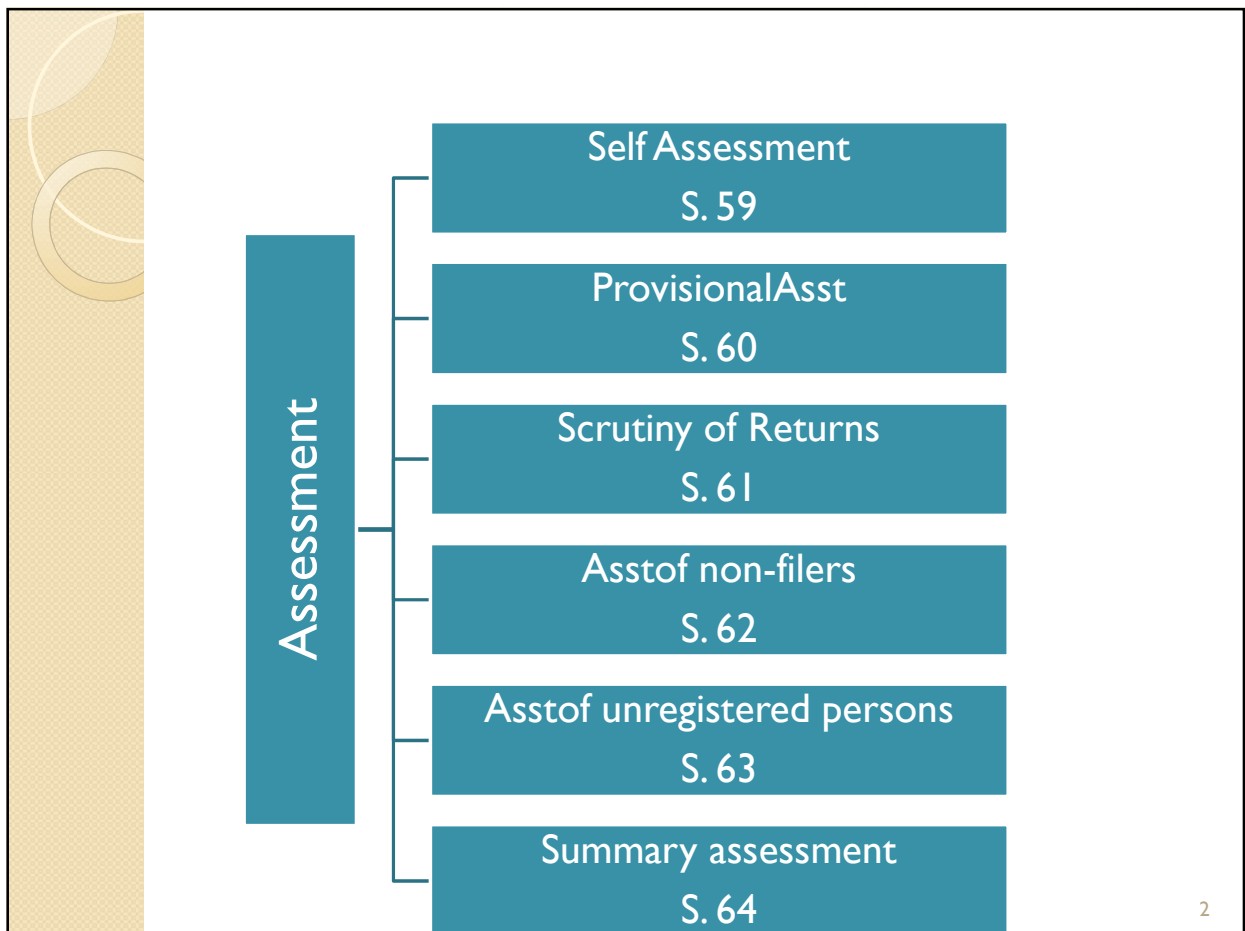
Assessment / Audit / Demands

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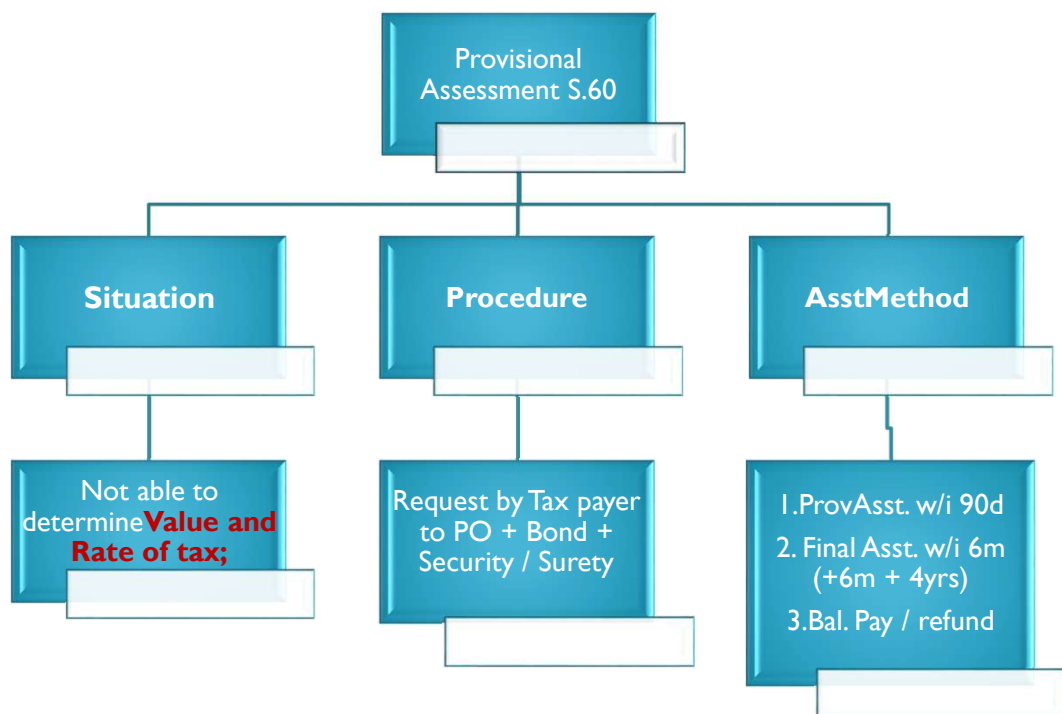




## Self Assessment S.59

- Every Registered taxable person;
- Himself assesses the tax payable;
- Furnish the return for each tax period.

## Provisional Assessment S.60



## Prov.Asst. Rules

Form	Purpose
ASMT 1	Application for Provisional Assessment
ASMT 2	Notice by PO for Seeking Additional Information / Clarification / Documents for Prov.Assessment
ASMT 3	Reply to Notice
ASMT 4	Order for Provisional Assessment
ASMT 5	Furnishing of Security / Bond
ASMT 6	Notice for seeking additional information / clarification / documents for final assessment
ASMT 7	Final Assessment Order
ASMT 8	Application for Withdrawal of Security
ASMT 9	Order for release of security or rejecting the application to be passed w/l 7 days

## Scrutiny of Returns S. 61

- Scrutinize the return to verify the correctness;
- **Discrepancy noticed** intimated in ASMT 10;

Expln w/i 30 days to be submitted  
by Tax Payer in ASMT 11

Acceptable  
explanation

Unsatisfactory explanation

Order Passed in  
GST ASMT 12  
No further  
action required;

Appropriate action will be  
initiated 65 / 66 / 67  
(Audit / Special Audit /  
Inspection), or u/s 73 or  
74 (Demand etc.)

## Best Judgement Assessment – Sec 62

- A.k.a. Assessment for **Non-filers of Returns;**

**Registered taxable person fails to file returns and Notice Given by PO**

Fails to file returns

+

Fails to respond to notice

Assessed by PO **based on the information available to the best of his judgment** w/i 5 years from due date of Annual Return;

**On filing of return w/I 30 days, BJA withdrawn;** However interest and late fees payable as applicable

Ex: If a person defaults for a tax period falling in F/Y 2018-19, BJA to be made before 31.12.2024

## Asst. of Unregistered Person – Sec 63

**URD** liable to Pay Tax

Fails to take  
registration

Registration cancelled by  
PO but liable to pay tax

Assess to the best of his judgment;

Serving of SCN [GST ASMT 14] + **opportunity**

Assessed by PO based on the information available to  
the best of his judgment **w/i 5 years from due date of  
annual return; [Order ASMT 15]**

Multiple Units

8

## Summary Assessment [S. 64]

- **Evidence / Grounds to believe** that delay may adversely effect the revenue;
- With **prior permission (AC/ JC).**
- If person not ascertainable liability on Transporter
- Order in Form GST ASMT 16
- If the order is erroneous; Addl./Joint Commissioner may withdraw such order [GST ASMT 18 – R.100]
- Application filed [GST ASMT 17] or on his own motion Addl. / Joint Commissioner;

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**Thank You!!!**

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