



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

ADVANCED CERTIFICATE COURSE ON GST - 9th BATCH

Date: 08th Sep 2024

Assessment under GST

- By CMA Kedarnath

Assessment means **determination of tax liability** under GST Act

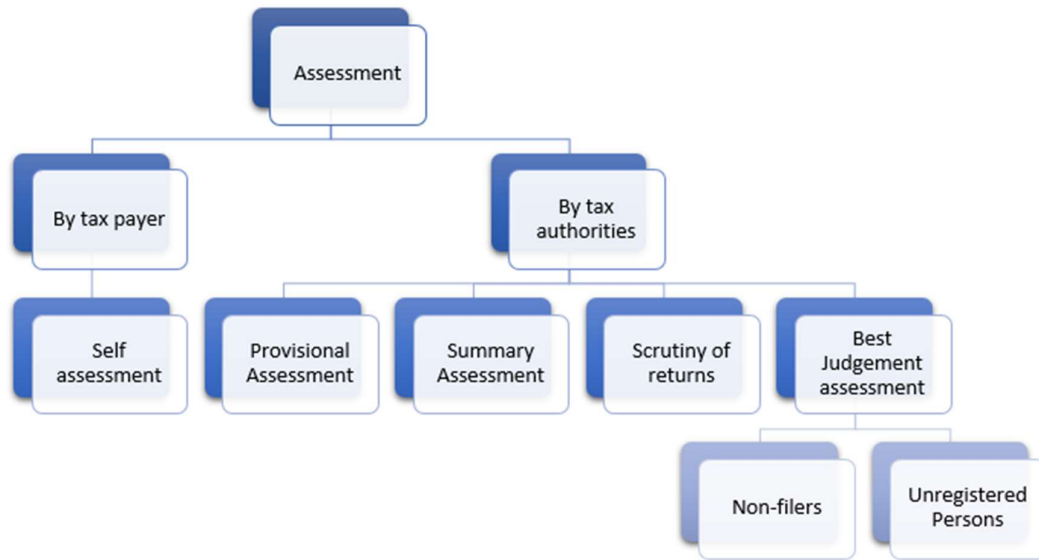
Types of Assessment under GST

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

Note:

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

Types of Assessment:



Section 59 – Self Assessment

- The taxable person is required to pay tax on the basis of self-assessment done by him.
- Every registered person shall **self-assess** the taxes payable under this act and furnish a return for each tax period as specified under section 39.
- Persons having **GST registration** file GST returns and pay GST every month based on self-assessment of GST liability.
- However, the Government at all times has the right to re-assess or perform an assessment by itself and determine if there is a short payment of GST.
- Hence, all GST return filings are based on self-assessment by the taxpayer.
- This means GST continues to promote self-assessment just like the Excise, VAT and Service Tax under current tax regime.

Examples:

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

Section 60 - Provisional Assessment

Theory:

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

Unable to determine value due to difficulty in –

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

Unable to determine rate of tax due to difficulty in –

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

Relevant Rules: Rule 98 of CGST Rules, 2017

Applicable Forms: ASMT-01 to ASMT-9:

ASMT-01: Application for Provisional Assessment under section 60 by Applicant

ASMT-02: Notice for Seeking Additional Information / Clarification / Documents for provisional assessment by proper officer

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

ASMT-04: Order of Provisional Assessment (with in 90 days from the date of application)

ASMT-05: Furnishing of Security by Applicant

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

ASMT-07: Final Assessment Order (within 6 Months from the date of communication of order of provisional payment) & (commissioner may extend 6 months like up to 4 years)

ASMT-08: Application for Withdrawal of Security by Applicant

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

Provisions of Provisional Assessment

- ✓ Requests for provisional assessments will be given in writing
- ✓ The proper officer can allow paying tax on provisional basis at a rate or on a value specified by him.
- ✓ Order will be passed within 90 days from date of request.
- ✓ The taxable person has to issue a bond with a security promising to pay the difference between provisionally assessed tax and final assessed tax.
- ✓ Provisional assessments will be followed by final assessments. The proper officer can ask for information before final assessment.
- ✓ Final Assessment Order will be passed within **6 Months** from the date of communication of order of provisional payment & commissioner may extend 6 months like up to 4 years
- ✓ Interest on Additional Tax Payable @ 18%
- ✓ Interest on excess paid would be refunded @ 6%

Practical approach:

Procedure to File Application for Provisional Assessment

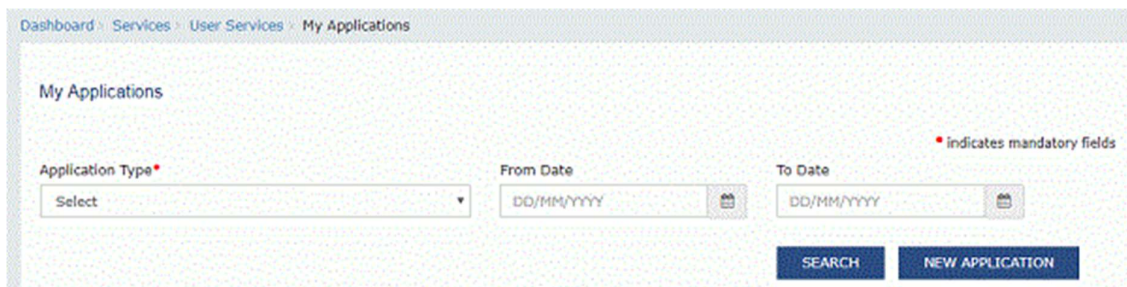
Navigate to **Services > User Services > My Applications > Provisional Assessment ASMT-01> NEW APPLICATION** option.

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

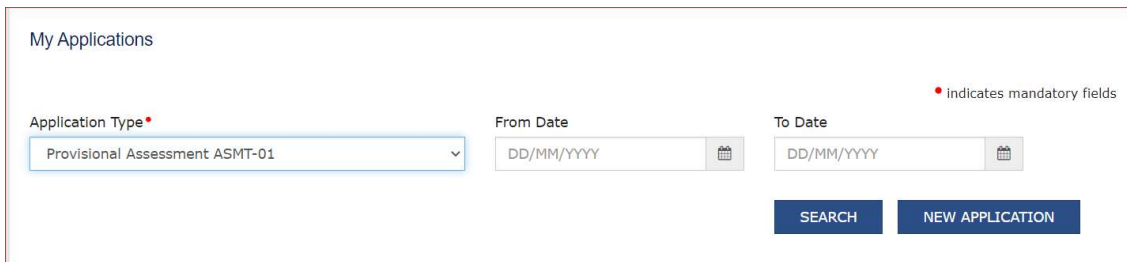
1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the portal with valid credentials.
3. Dashboard page is displayed. Click **Services > User Services > My Applications** option.



4. The My Applications page is displayed.



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



6. Click the NEW APPLICATION button.

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

Description of Goods/Services

Goods

Services

Search HSN Chapter

Details of Commodity/Service for which tax rate/valuation is to be determined

| HSN/SAC * | Name of Commodity/Service * | Tax Rate(%) * | | | | Valuation (₹) * | Average monthly turnover of the Commodity/Service (₹) * | Action |
|-----------|-----------------------------|---------------|------|------------|------|-----------------|---------------------------------------------------------|--------|
| | | IGST | CGST | SGST/UTGST | CESS | | | |

Reasons for seeking provisional assessment *

Reason

1000 characters remaining

8. Attach any documents as desired

9. Select preview and check the same before filing

10. File the application with EVC or DSC

11. Make a copy of ARN for future reference.

By

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Form GST ASMT-10, 11 & 12

Section 61 - Scrutiny of Returns

- Scrutiny of tax returns filed by the registered taxable persons
- The proper officer will scrutinize the GST returns and related particulars furnished by the registered person to verify the correctness of the return. This is called a **scrutiny assessment**.
- It is a non-compulsory pre-adjudication process
- The officer will ask for explanations on discrepancies noticed.

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

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

Relevant Forms:

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

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

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

Relevant Rules: Rule 99 of CGST Rules, 2017

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

FORM GST ASMT - 10

[See rule 99(1)]

Reference No.:Date:

To _____

GSTIN:

Name :

Address :

Tax period - F.Y. -

Notice for intimating discrepancies in the return after scrutiny

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

<<text>>

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

Signature

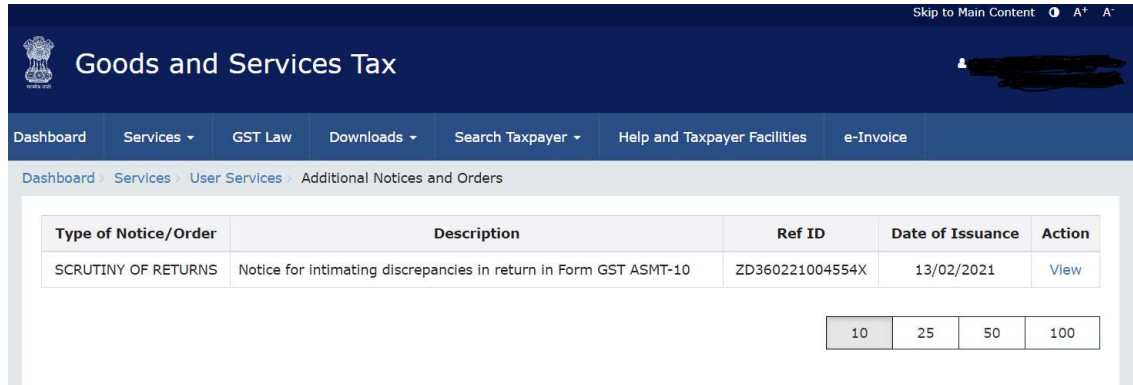
Name

Designation

Form GST ASMT-10: Practical Approach

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

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



Goods and Services Tax

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

Dashboard > Services > User Services > Additional Notices and Orders

| Type of Notice/Order | Description | Ref ID | Date of Issuance | Action |
|----------------------|-------------------------------------------------------------------|-----------------|------------------|----------------------|
| SCRUTINY OF RETURNS | Notice for intimating discrepancies in return in Form GST ASMT-10 | ZD360221004554X | 13/02/2021 | View |

10 25 50 100

Once we click on “View” option



| NOTICES | Type | Reference Number | Issue Date | Due Date to Reply | Personal Hearing | Section Number | Attachment |
|---------|--------|------------------|------------|-------------------|------------------|----------------|-------------------------------------------|
| REPLIES | NOTICE | ZD360221004554X | 13/02/2021 | 20/02/2021 | No | 61 | SR_NOTICE_ZD360221004554X |

Form GST ASMT-11: Theory

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

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 –

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

| | |
|---------|-------------|
| NOTICES | ADD REPLY ▾ |
| REPLIES | |
| ORDERS | |

| Type | Reply filed Against | Reply Date/Ph | Option for Personal Hearing | Attachments |
|--------|---------------------|---------------|-----------------------------|------------------------------------------------------------------------|
| NOTICE | ZD360221004554X | 13/02/2021 | N | Reply Letter_Signed.pdf SR_REPLY_ZD360221004554X_20210224115532.pdf |

Status after furnishing the Reply in Form GST ASMT-11

Dashboard > Additional Notices and Orders > Case Details

| | | | |
|------------------------|--------------------------------------|-------------------------------------------------|-------------------------------------------------------------|
| ARN AD3602210050305 | GSTIN/UIN/Temporary ID [REDACTED] | Date Of Application/Case Creation 13/02/2021 | Status Reply furnished, Pending for order by tax officer |
|------------------------|--------------------------------------|-------------------------------------------------|-------------------------------------------------------------|

| | | | | |
|---------|------------------|--------------|------------|-------------|
| NOTICES | Type | Order Number | Order Date | Attachments |
| REPLIES | No Records Found | | | |
| ORDERS | | | | |

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

- ✚ If the explanation provided is **satisfactory**, the officer will inform about the same to the registered person through **ASMT-12** and no further action will be taken in this regard.
- ✚ If the explanation provided is **not satisfactory** or the registered person **has failed to take corrective measures** after accepting the discrepancies, the proper officer will initiate appropriate action
- ❖ If No reply is given under ASMT-11 within 30 days of issue of ASMT-10 or not satisfactory explanation given further action will be initiated u/s 65 or 66 or 67 or 73 or 74 accordingly as follows;

- ❖ S.65: Audit by Tax Authorities
- ❖ S.66: Special Audit
- ❖ S.67: Power of Inspection and, search and seizure
- ❖ S.73: Determination of Tax not paid under “other than fraud cases”
- ❖ S.74: Determination of Tax not paid under fraud cases

Form GST ASMT-12:

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

| | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| FORM GST ASMT-12 | |
| <i>[See rule 99(3)]</i> | |
| 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 | |
| <p>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.</p> | |
| Signature Name Designation | |

By

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S.62 - Assessment of non-filers of Return

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

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e-Invoice

Dashboard

Services

User Services

View Notices and Orders

View Notices and Orders

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

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

Relevant Forms:

Form GST ASMT-13: Assessment order under Section 62

Relevant Rule: Rule 100 of CGST Rules, 2017

S.46: Notice to return defaulters :

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

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

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



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

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



Issue of Form GST ASMT - 13 (Theory)

[FORM GST ASMT - 13

[See rule 100(1)]

Reference No.:

Date:

To

_____ (GSTIN/ID)

_____ Name

_____ (Address)

Tax Period : F.Y. :

Return Type :

Notice Reference No.:

Date :

Act/ Rules Provisions:

(Assessment order under Section 62)

Preamble - << standard >>

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

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

Introduction :

Submissions, if any :

Discussions and Findings :

Conclusion :

Amount assessed and payable (Details at Annexure):

(Amount in Rs.)

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

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

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

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

Signature
Name
Designation
Jurisdiction
Address

Note –

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

Issue of Form GST ASMT - 13 (Practical Approach)

| | |
|-----------------------------------------------------------------|------------------------------------|
| GST ASMT -13 [See rule 100 (1)] | |
| Reference No.:GST/ASMT-13/2020-21 | Date: 01.02.2021 |
| To Name: ICONS INTEX INDIA PVT LTD GSTIN: 36AACC11514N1ZL | |
| Tax Period: Apr'20 to Nov'20 | F.Y: 2020-21 Return Type: GST |

ASSESSMENT ORDER UNDER SECTION 62

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

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

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

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

Assistant Commissioner (ST)

(&)

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

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

By

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

S.63 Assessment of un-registered persons:

Relevant Forms:

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

Form GST ASMT-15: Assessment order under section 63

Relevant Rule: Rule 100 of CGST Rules, 2017

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

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

FORM GST ASMT - 14

[See rule 100(2)]

Reference No:

Date:

To _____

Name

Address

Tax Period --

F.Y. -----

Show Cause Notice for assessment under section 63

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

Brief Facts –

Grounds –

Conclusion -

OR

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

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

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

Signature

Name

Designation

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

[FORM GST ASMT - 15

[See rule 100(2)]

Reference No.:

Date:

To

_____ (GSTIN/ID)

_____ Name

_____ (Address)

Tax Period :

F.Y. :

SCN reference no. :

Date :

Act/ Rules Provisions:

Assessment order under section 63

Preamble - << standard >>

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

OR

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

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

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

Introduction :

Submissions, if any :

Conclusion (to drop proceedings or to create demand) :

Amount assessed and payable :

(Amount in Rs.)

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

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

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

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

Signature
Name
Designation
Jurisdiction
Address

Note –

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

(&)

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

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



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S.64 Summary Assessment in certain Special Cases

Relevant Forms:

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

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

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

Relevant Rule: Rule 100 of CGST Rules, 2017

- ❖ A GST Officer can on **any evidence** showing a **tax liability** of a person coming to his notice
- ❖ Then he can proceed to assess the tax liability of such person to **protect the interest of revenue** and issue an assessment order,
- ❖ If he has sufficient grounds to believe that any delay in doing so may adversely affect the **interest of revenue**.
- ❖ In order to issue order u/s 64, the proper officer is required to obtain prior approval from additional commissioner or joint commissioner
- ❖ Such an assessment is called **summary assessment**. The summary assessment order shall be issued in form **GST ASMT-16**.

- ❖ The taxable person may file an application in form **ASMT-17**, within **30 days** from receipt of order (or) commissioner may on his own motion withdraw such order if he considers that such order is erroneous and follow the procedure laid down in section 73 to 74.

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

[FORM GST ASMT - 16

[See rule 100(3)]

Reference No.:

Date:

To

(GSTIN/ID)

Name

(Address)

Tax Period :

F.Y. :

Act/ Rules Provisions:

Assessment order under section 64

Preamble - << standard >>

It has come to my notice that un-accounted for goods are lying in stock at godown----- (address) or in a vehicle stationed at ----- (address & vehicle detail) and you were not able to, account for these goods or produce any document showing the detail of the goods. Therefore, I proceed to assess the tax due on such goods as under:

Introduction :

Discussion & finding :

Conclusion :

Amount assessed and payable (details at Annexure) :

(Amount in Rs.)

| Sr. No. | Tax Rate | Turnover | Tax Period | | Act | POS (Place of Supply) | Tax | Interest | Penalty | Others | Total |
|---------|----------|----------|------------|----|-----|--------------------------|-----|----------|---------|--------|-------|
| | | | 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

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

FORM GST ASMT – 17

[See rule 100(4)]

Application for withdrawal of assessment order issued under section 64

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

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

FORM GST ASMT - 18

[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