



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: 15th Sep 2024

S.64 Summary Assessment in certain Special Cases

Relevant Forms:

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

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

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

Relevant Rule: Rule 100 of CGST Rules, 2017

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

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

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

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

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

FORM GST ASMT – 17

[See rule 100(4)]

Application for withdrawal of assessment order issued under section 64

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

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

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

By

CMA Kedarnath

Kedarnath.potnuru@gmail.com

9985162155

Hyderabad



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

Section 161 - Filing Application for Rectification of Order

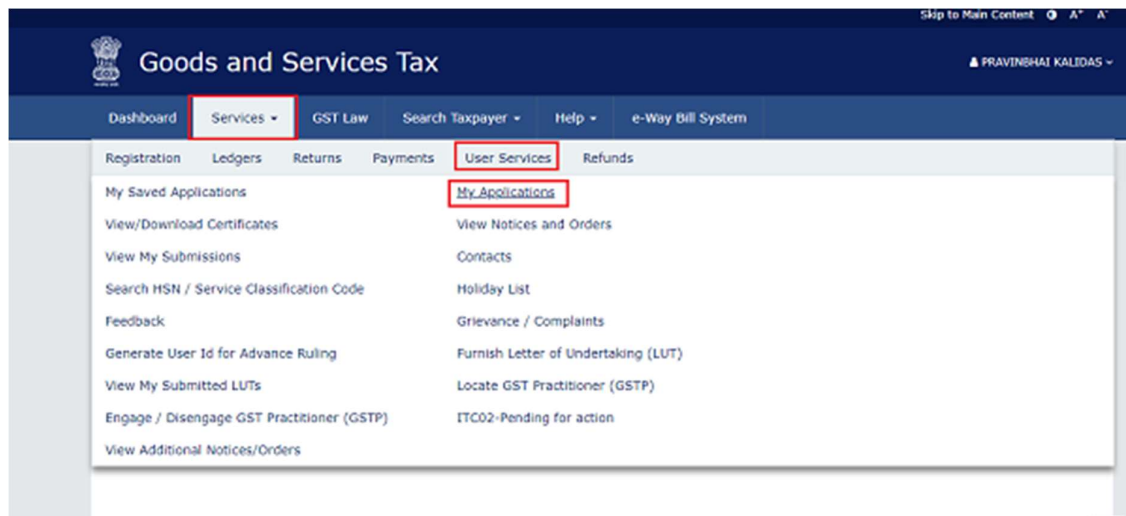
Theory:

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

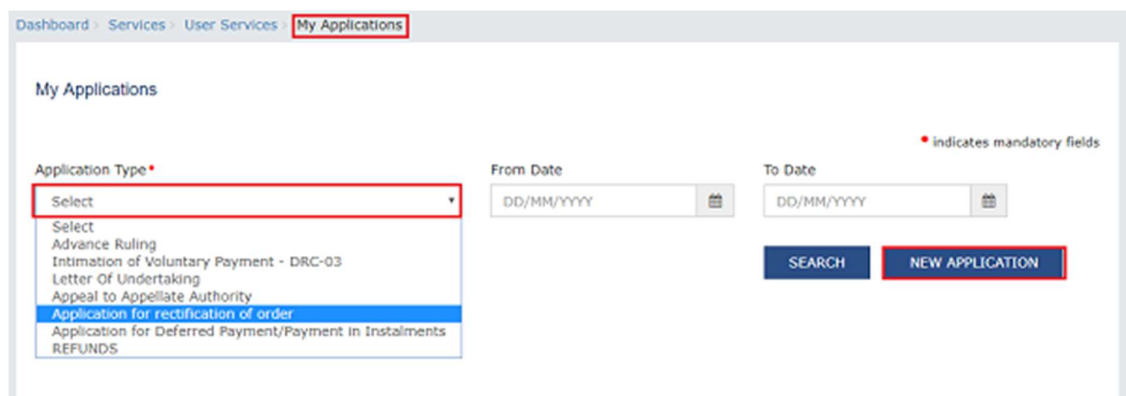
How to File an Application for Rectification of Order?

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

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




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



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

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

Rectification of Order

GSTIN/UIN/Temp Id -
18AJIPA1572EAB

Legal Name - ANGAD
JASBIRSINGH ARORA

Trade Name - Angad Provision

Status - DRAFT

Indicates Mandatory Fields

Original Order Number*

Select Order to rectify

Original Order Issue Date*

DD/MM/YYYY

Tax Period

From		To	
Select	Select	Select	Select

Grounds for rectification*

Reason

1000 characters remaining

Attachments

Choose File

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

Verification*

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

Name of Authorized Signatory*

Select

Place*

Enter Place

Designation / Status

Date

PREVIEW

FILE

© 2016-17 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+

Top

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

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

Tax Period			
From		To	
APR ▼	2018 ▼	APR ▼	2018 ▼

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

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

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

Verification*

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

Name of Authorized Signatory*	Place*
ANGAD ARORA ▼	Delhi

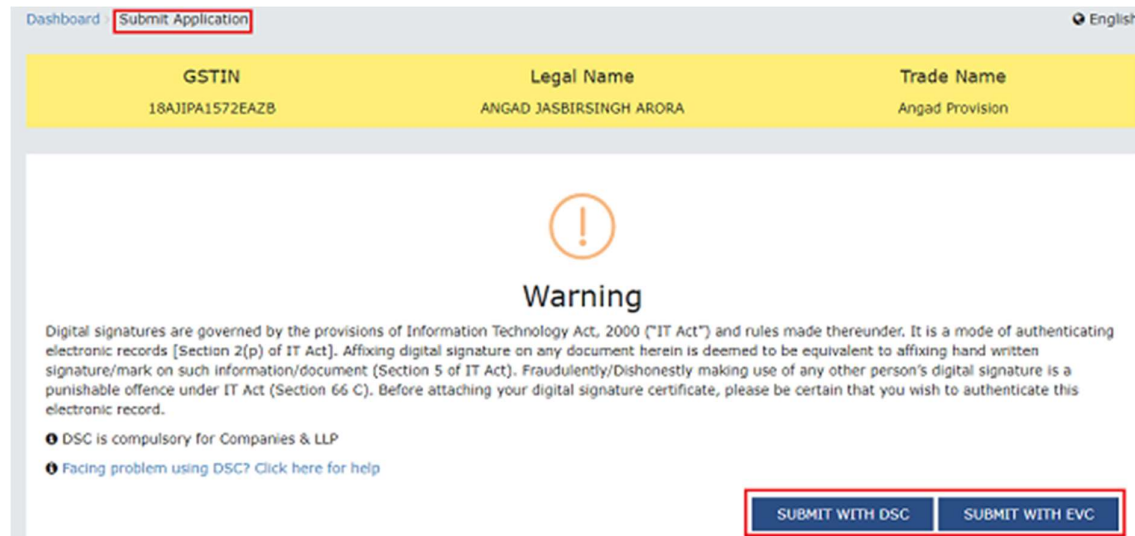
Designation / Status	Date
Manager	17/08/2018

PREVIEW

FILE

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

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



Dashboard **Submit Application** English

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

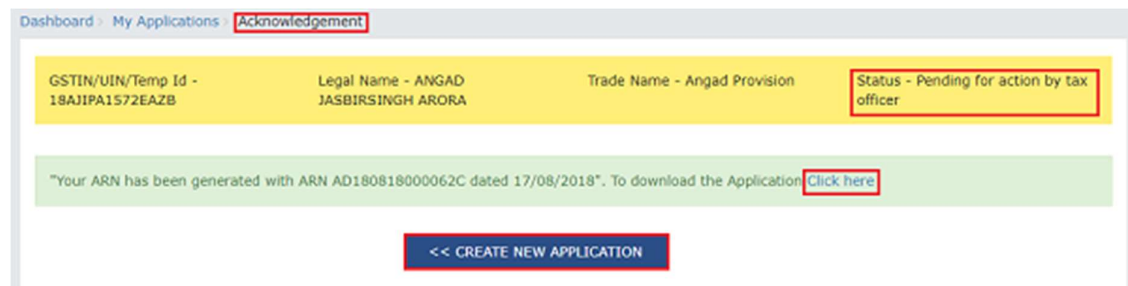
Warning

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

- ❗ DSC is compulsory for Companies & LLP
- ❗ Facing problem using DSC? [Click here for help](#)

SUBMIT WITH DSC **SUBMIT WITH EVC**

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



Dashboard > My Applications **Acknowledgement**

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

"Your ARN has been generated with ARN AD180818000062C dated 17/08/2018". To download the Application [Click here](#)

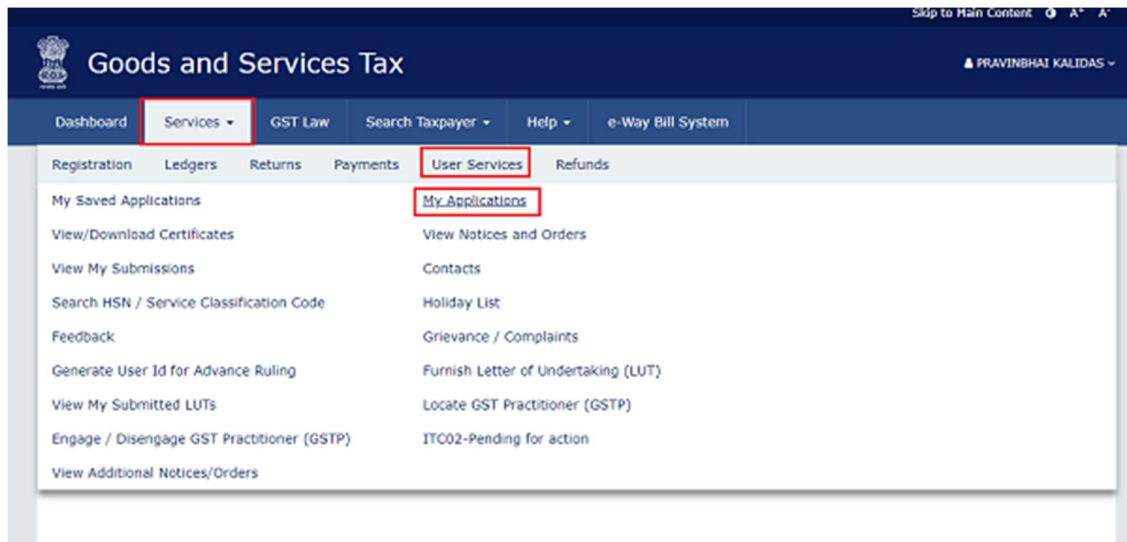
<< CREATE NEW APPLICATION

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

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

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

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



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

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

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

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

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

- Breadcrumb: Dashboard > Services > User Services > My Applications
- Section Header: My Applications
- Application Type: A dropdown menu with 'Application for rectification of order' selected.
- From Date: A date field with the value '17/08/2018' and a calendar icon.
- To Date: A date field with the value '17/08/2018' and a calendar icon.
- Buttons: **SEARCH** and **NEW APPLICATION**.
- Note: A red asterisk indicates mandatory fields.
- Table: A table with 5 columns: ARN/RFN, Form No., Form Description, Date of Filing, and Status. The first row shows: **AD180818000062C**, (blank), RECTIFICATION OF ORDERS, 17/08/2018, and Pending for action by tax officer.
- Pagination: A row of buttons for 10, 25, 50, and 100 records.

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

By
CMA Kedarnath
Cost Accountant
9985162155
Hyderabad...



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

Filing Application for Restoration of Provisional Attachment

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

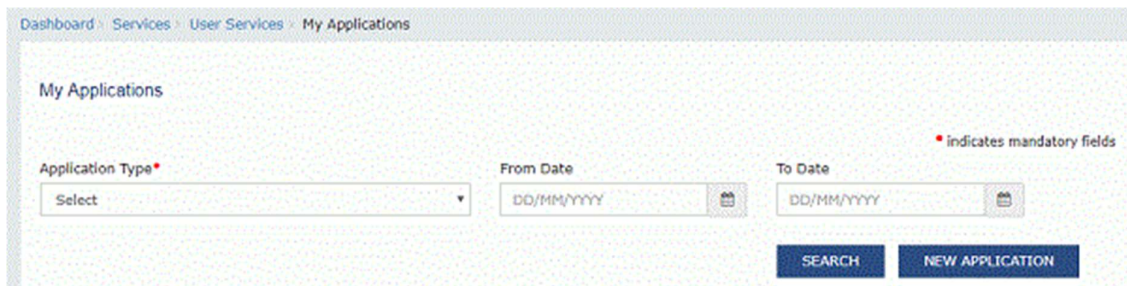
Navigate to **Services > User Services > My Applications > Application for Restoration of Provisional Attachment > NEW APPLICATION** option.

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

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



4. The My Applications page is displayed.



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

6. Click the NEW APPLICATION button.

Dashboard > Services > User Services > My Applications

My Applications

Application Type* • indicates mandatory fields

Select


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

From Date DD/MM/YYYY



To Date DD/MM/YYYY

SEARCH NEW APPLICATION

7. The Restoration of Provisional Attachments page is displayed.



Goods and Services Tax

[Skip to Main Content](#)  

[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/UN/Temp Id -
07AJPA1572EO1X

Legal Name - ANGAD
JASBIRSINGH ARORA

Trade Name - AutomationsTest

Status - DRAFT

Provisional Attachment Order Number*

Select Order to restore property

Date Of Order*

DD/MM/YYYY

Indicates Mandatory Fields

Type of Attachment*

Select

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

Grounds for Restoration*

Reason

1000 characters remaining

Attachments

Choose File

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

Verification*

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

Name of Authorized Signatory*

Select

Place*

Enter Place

Designation / Status

Date

PREVIEW


FILE

© 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+

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.

**Goods and Services Tax**

Skip to Main Content A⁺ A⁻

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 - 07AJPA1572E01X

Legal Name - ANGAD JASBIRSINGH ARORA

Trade Name - AutomationsTest

Status - DRAFT

Provisional Attachment Order Number*

ZA070918000096F

Date Of Order*

21/09/2018

Type of Attachment*

Bank

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

Grounds for Restoration*

Reason

1000 characters remaining

Attachments

[Choose File](#) No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

Verification*

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

Name of Authorized Signatory*

Select

Place*

Enter Place

Designation / Status

Date

PREVIEW

FILE

© 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+

Top

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

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

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

11. Select the Verification check-box.

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

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

14. Click PREVIEW to download and review your application.



GSTIN/UTN/Temp Id - 07AJIPA1572E01X Legal Name - ANGAD JASBIRSINGH ARORA Trade Name - AutomationsTest Status - DRAFT

Provisional Attachment Order Number*

ZA070918000098F

Date Of Order*

21/09/2018

* Indicates Mandatory Fields

Type of Attachment*

Bank

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

Grounds for Restoration*

Reason

1000 characters remaining

Attachments

Choose File

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

Verification*

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

Name of Authorized Signatory*

ANGAD ARORA

Place*

Enter Place

Designation / Status

Director

Date

21/09/2018

PREVIEW

FILE

15. The application is downloaded in PDF format.

Application for restoration of provisional attachment

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

6. Verification:

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

Signature of Authorized Signatory

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

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

Verification*

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

Name of Authorized Signatory*
ANGAD ARORA

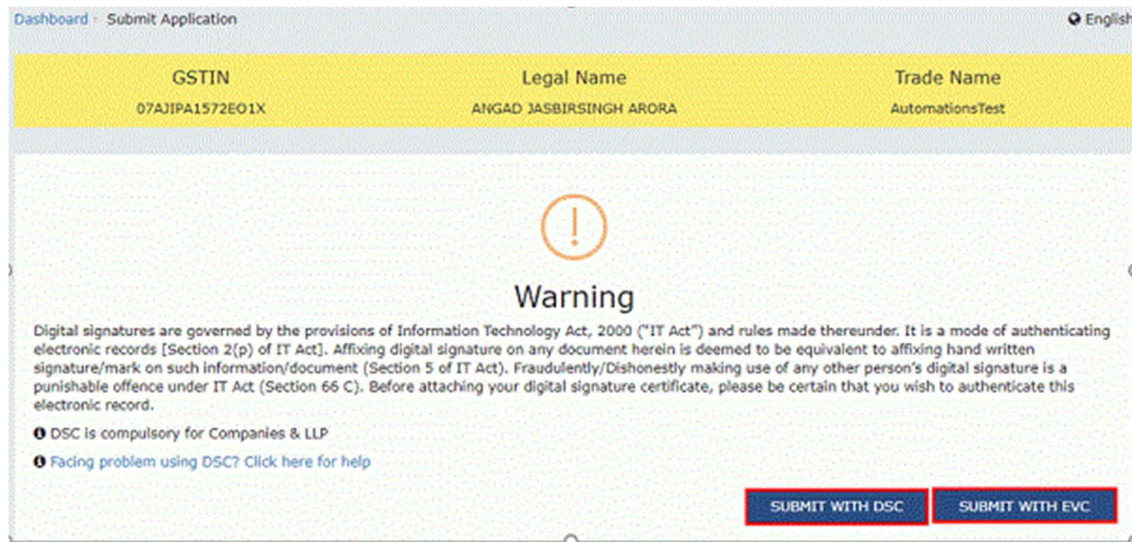
Place*
Delhi

Designation / Status
Director

Date
21/09/2018

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

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

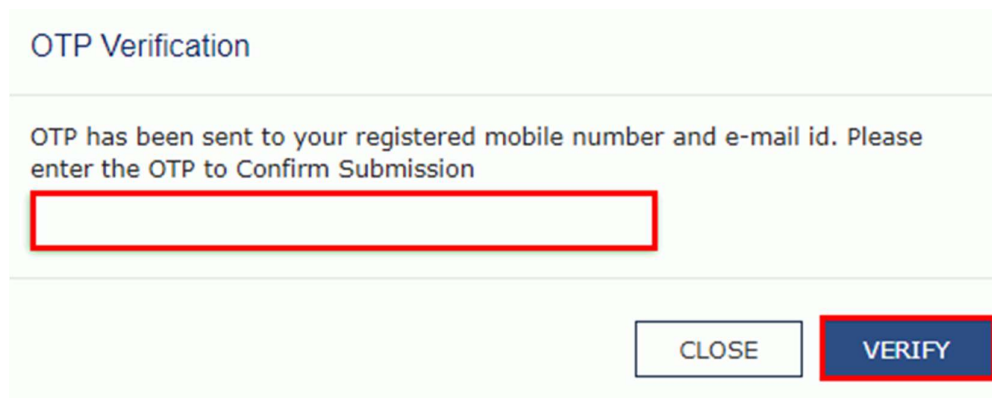


SUBMIT WITH DSC:

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

SUBMIT WITH EVC:

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



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

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

Dashboard > My Applications > Acknowledgement

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

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

<< CREATE NEW APPLICATION

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



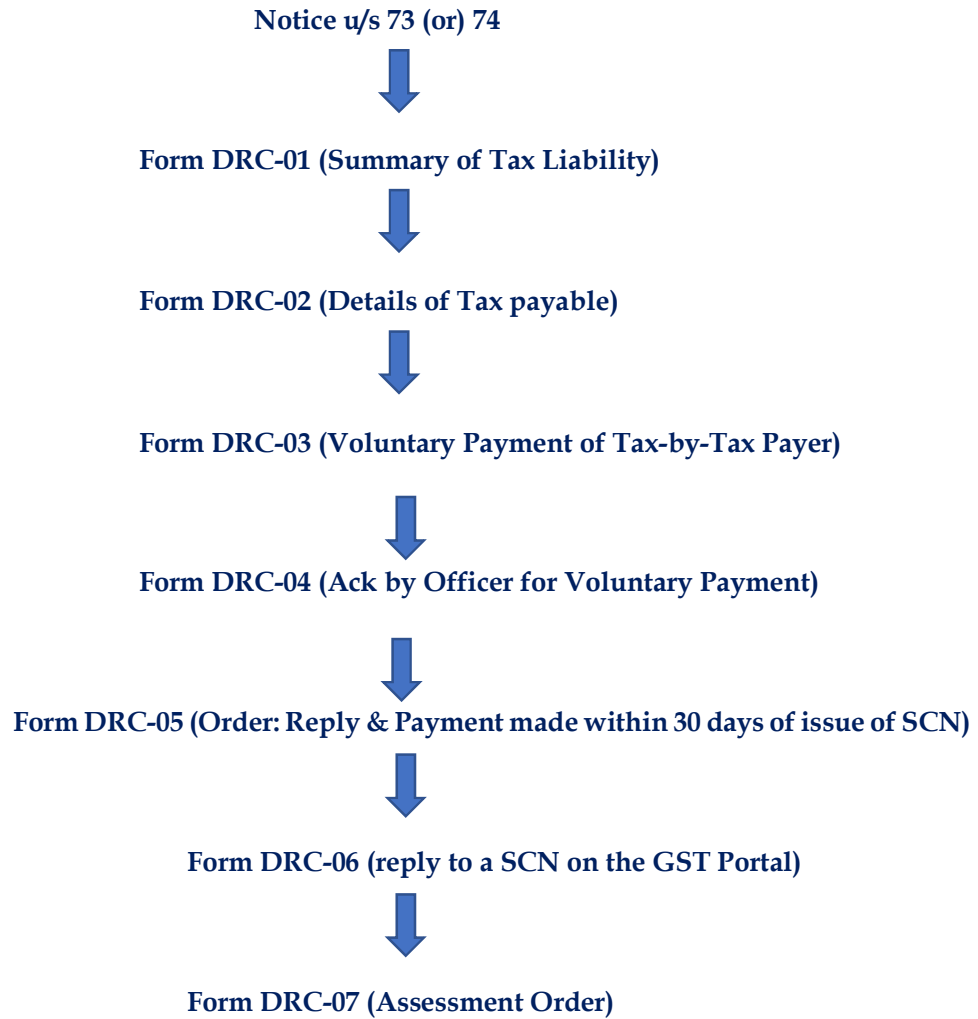
The Institute of Cost Accountants of India
(Statutory body under an Act of Parliament)
Tax Research Department

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

Theory:

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

 Flow of Activities in DRC



Practical:

How to view a Notice on the GST Portal?

Step 1: Log in to the GST Portal

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

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

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

ARN
AD180718000025C

GSTIN/UIN/Temporary Id
18ACOPH9248KFZI

Date of Application/Case Creation
18/07/2018

Status
Reply furnished, pending for order by tax officer

NOTICES

ADD NOTICE ▾

REPLIES

ORDERS

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

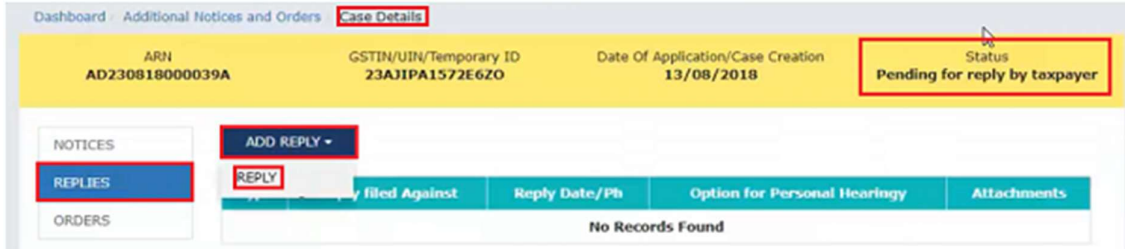
Step 4: Click the download link in the attachments option to view the Notice.

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

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

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

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



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

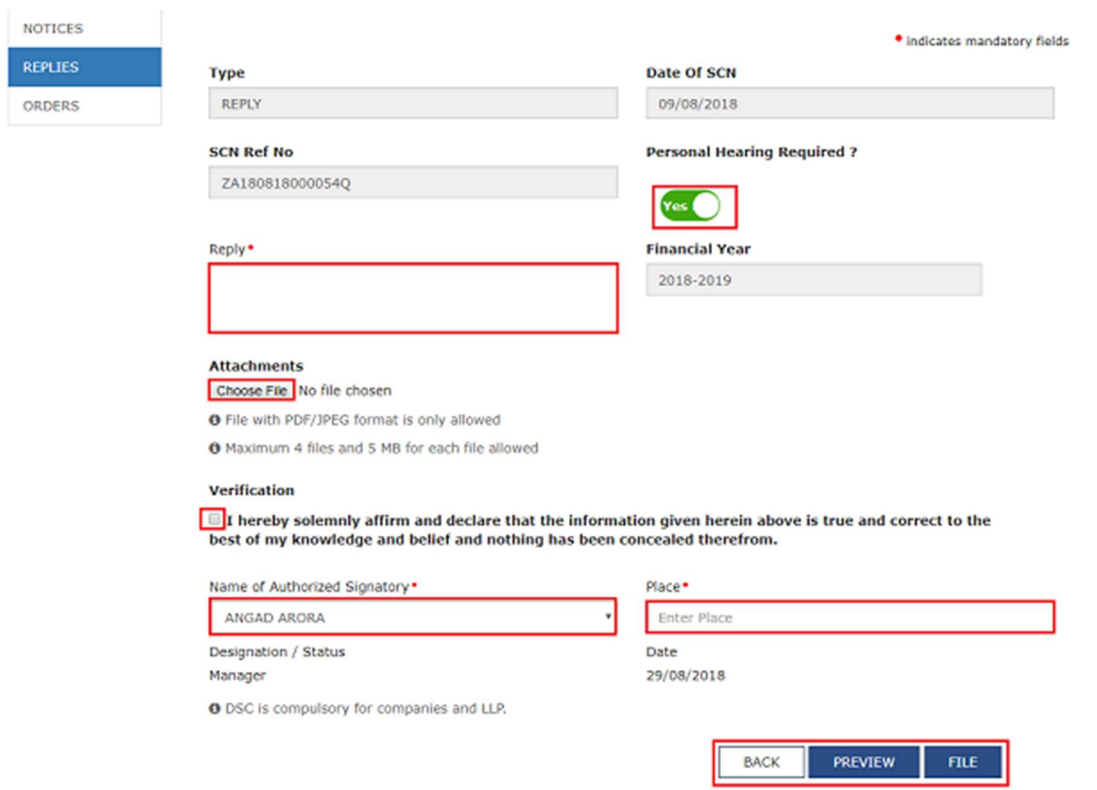
ARN: AD230818000039A GSTIN/UIN/Temporary ID: 23AJ1PA1572E6ZO Date Of Application/Case Creation: 13/08/2018 Status: Pending for reply by taxpayer

NOTICES · **REPLIES** · ORDERS

ADD REPLY · **REPLY**

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

Step 4: Reply page is displayed:



NOTICES · **REPLIES** · ORDERS

Type: REPLY Date Of SCN: 09/08/2018

SCN Ref No: ZA180818000054Q Personal Hearing Required?: ☒ Yes

Reply: Financial Year: 2018-2019

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

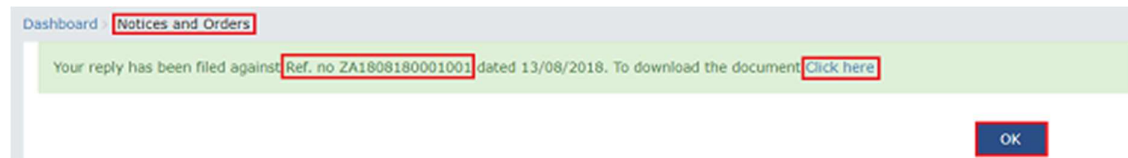
Designation / Status: Manager Date: 29/08/2018

☒ DSC is compulsory for companies and LLP.

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

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

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

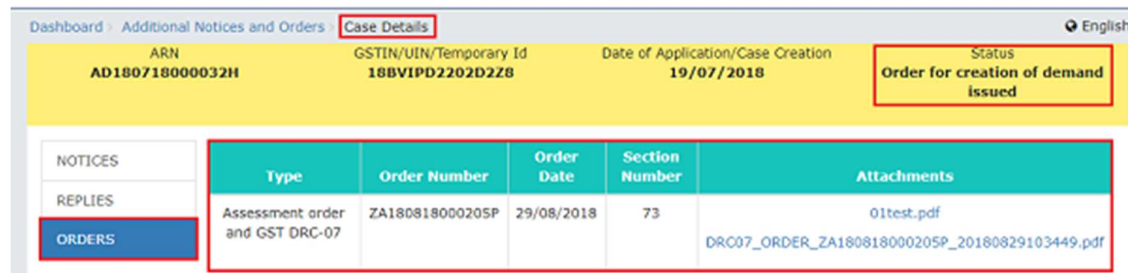


Step 8: The Case Details page will be displayed but now the status of reply will change to 'Reply furnished, pending for order by tax official.'

How to view an order issued by tax official?

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

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



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



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

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

- (1) **Notwithstanding** anything to the contrary contained in **any order** or direction of any **Appellate Authority** or **Appellate Tribunal** or **court** or in any other provisions of **this Act** or the **rules** made thereunder or **any other law for the time being in force**, every person who has collected from any other person any amount as representing the tax under this Act, and has not paid the said amount to the Government, shall forthwith pay the said amount to the Government, irrespective of whether the supplies in respect of which such amount was collected are taxable or not.
- (2) Where any amount is required to be paid to the Government under sub-section (1), and which has not been so paid, the proper officer may serve on the person liable to pay such amount a notice requiring him to show cause as to why the said amount as specified in the notice, should not be paid by him to the Government and why a **penalty equivalent** to the amount specified in the notice should not be imposed on him under the provisions of this Act.
- (3) The proper officer shall, after considering the representation, if any, made by the person on whom the notice is served under sub-section (2), determine the amount due from such person and thereupon such person **shall pay the amount** so determined.

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

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

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

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

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

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

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

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

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



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

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

Theory:

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

Ex: Non-Furnishing of GST Reconciliation statement i.e., GST Audit for the RFY, then the proper officer may levy general penalty u/s 125

- ✚ **Quantum:** Up to an amount of **Rs 25,000/-** under each act,
- ✚ General penalty can be imposed on **any person** – whether Registered or Unregistered

✚ **Procedure of the General Penalty Assessment Proceedings u/s 125**

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

1. Adjudicating or Assessing Authority (A/A) issues a “Show Cause Notice” in Form DRC-01 to the taxable person and, if personal hearing is required, also schedules a date/time and venue.
2. In case no reply is received from the taxable person, A/A issues a Reminder.
Maximum 3 reminders can be issued.

3. Taxable person can reply to the issued notice on the GST Portal and also **request for a personal hearing** in case A/A has not called for a personal hearing in the issued notice.
4. Additionally, if required, he/she can also file for **application of extension offline**. If A/A approves application of extension, A/A will issue an adjournment with the new date/time and venue of Personal hearing, if required. **Adjournment can be allowed maximum 3 times**.
5. If Personal hearing is not required, A/A, on the basis of taxable person's reply, issues **GENERAL PENALTY or DROP PROCEEDING Order**. If Personal hearing is required, A/A conducts the personal hearing and on that basis issues the Order. If taxable person does not reply, even after the issue of three reminders, A/A issues the Order as per his/her discretion.

Practical:

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

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

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

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

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

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

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

✚ **Different stages of an intimation to tax payer:**

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

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

Status of Notice during the penalty proceedings u/s 125

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

- **Pending for reply by taxable person:** When A/A issues a “Show Cause Notice” to the taxable person
- **Reply furnished, pending for Order by tax officer:** When taxable person replies to the Notice issued by A/A
- **Reminder No. 1 issued:** When A/A issues first Reminder to the taxable person in case the taxable person has not responded to the Show Cause Notice within the time specified therein
- **Reminder No. 2 issued:** When A/A issues second Reminder to the taxable person in case the taxable person has not responded to the Show Cause Notice within the time specified therein
- **Reminder No. 3 issued:** When A/A issues third Reminder to the taxable person in case the taxable person has not responded to the Show Cause Notice within the time specified therein
- **Reply not furnished, pending for order:** When taxable person does not reply to the issued Notice even after 3 reminders and the case is now pending order by A/A
- **Order for creation of demand issued:** When GENERAL PENALTY Order is issued by A/A to the taxable person
- **Order for dropping proceedings issued:** When DROP PROCEEDING Order is issued by A/A to the taxable person.



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

Filing reply for proceedings initiated for Remanded Cases

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

Practical Case:

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

CMA Kedarnath

9985162155

Kedarnath.potnuru@gmail.com