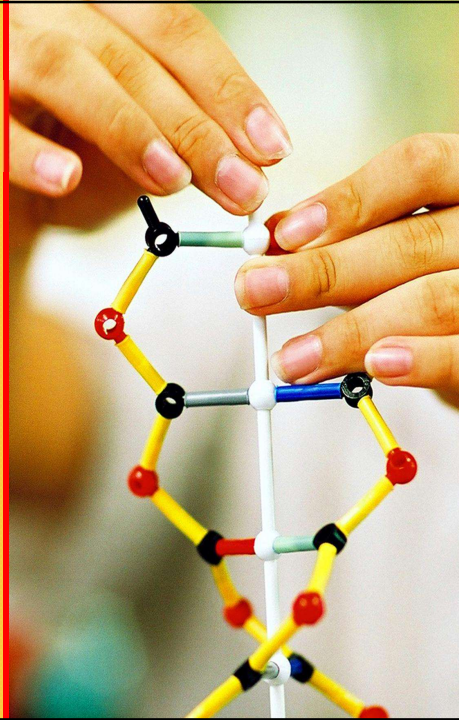


Goods & Service Tax

Assessment / Audit / Demands

M Saravana Prabhu,
ACMA, FCA



Assessment

Self Assessment
S. 59

Provisional Asst
S. 60

Scrutiny of Returns
S. 61

Asst of non-filers
S. 62

Asst of unregistered persons
S. 63

Summary assessment
S. 64

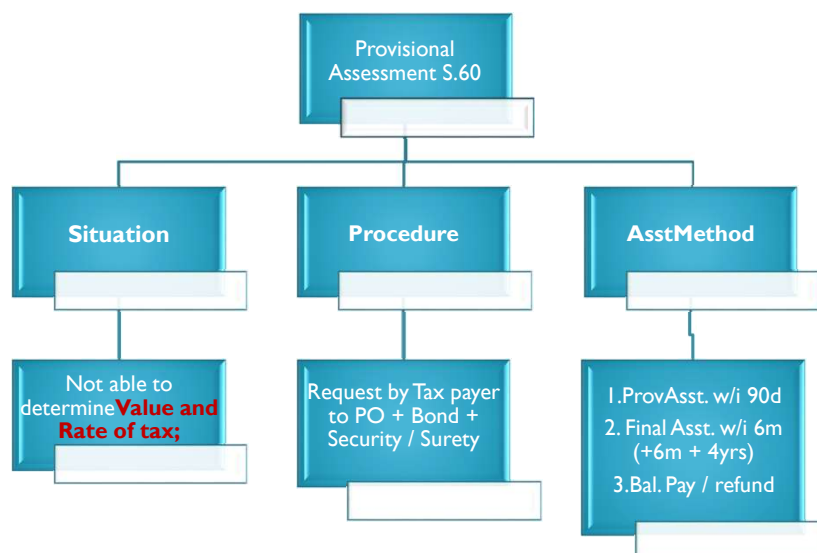
2

Self Assessment S.59

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

3

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.)

6

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On filing of return w/i 30 days, BJA withdrawn; However interest and late fees payable as applicable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

7

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;