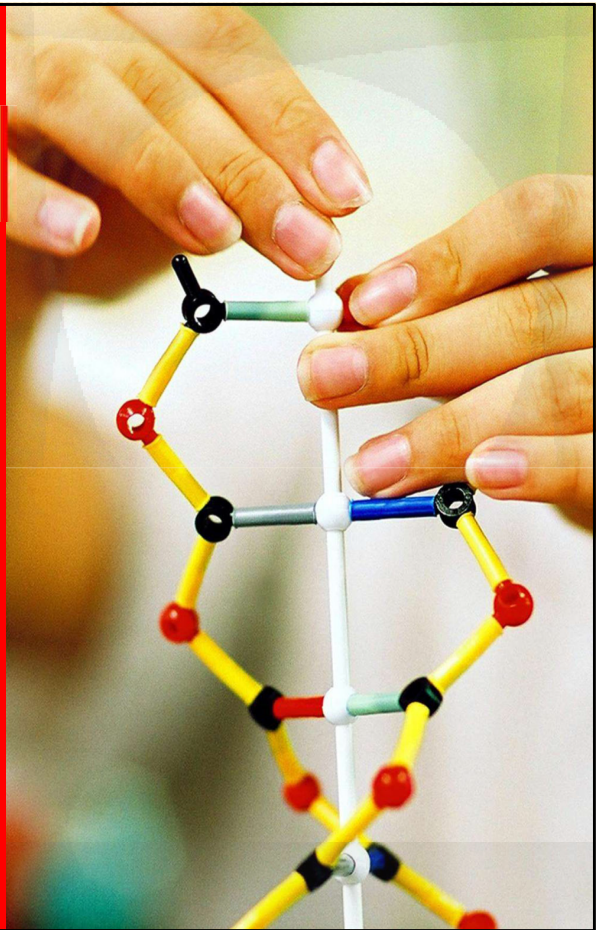


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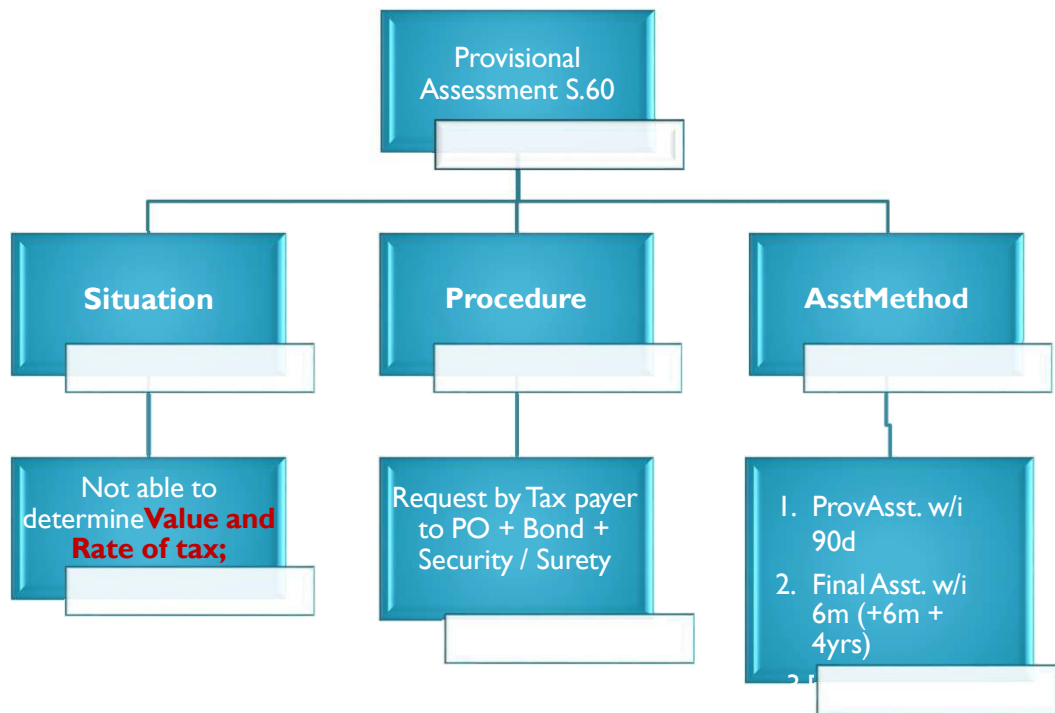


	Self Assessment	
	S. 59	
	Provisional Asst	
	S. 60	
	Scrutiny of Returns	
	S. 61	
	Asst of non-filers	
	S. 62	
	Asst of unregistered persons	
	S. 63	
	Summary assessment	2
	S. 64	

SelfAssessment 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

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Scrutiny of Returns S.6 I

- 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On filing of return w/i 30 days, BJA withdrawn;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

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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 GSTASMT 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;

**M Saravana Prabhu,
FCA/ACMA**

