



## The Institute of Cost Accountants of India

(Statutory body under an Act of Parliament)

Tax Research Department

### ADVANCED CERTIFICATE COURSE ON GST – 4<sup>th</sup> BATCH

Date: 14.03.2021

#### Assessment under GST

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

#### Types of Assessment under GST

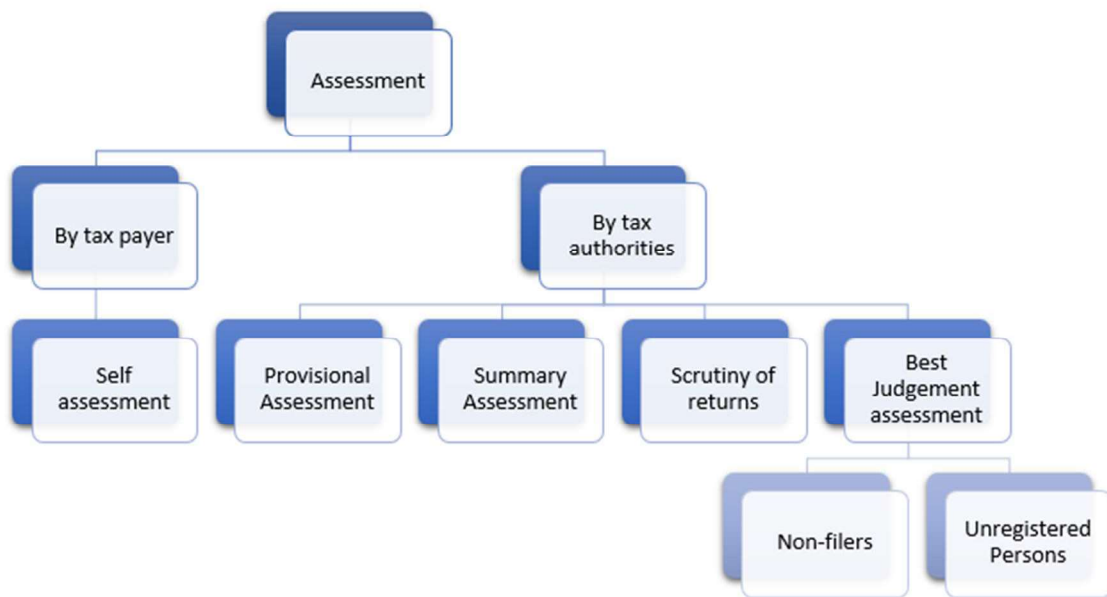
- 59. - Self-assessment
- 60. - Provisional assessment
- 61. - Scrutiny of tax returns filed by registered taxable persons
- 62. - Assessment of registered person who have failed to file the tax returns
- 63. - Assessment of unregistered persons
- 64. - Summary assessment in Special Cases

**Note:** Only self-assessment is done by the taxpayer himself. All the other assessments are by tax authorities.

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.

## 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 taxable person shall himself assess the taxes payable and furnish a return for each tax period.
- 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 value or 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:**

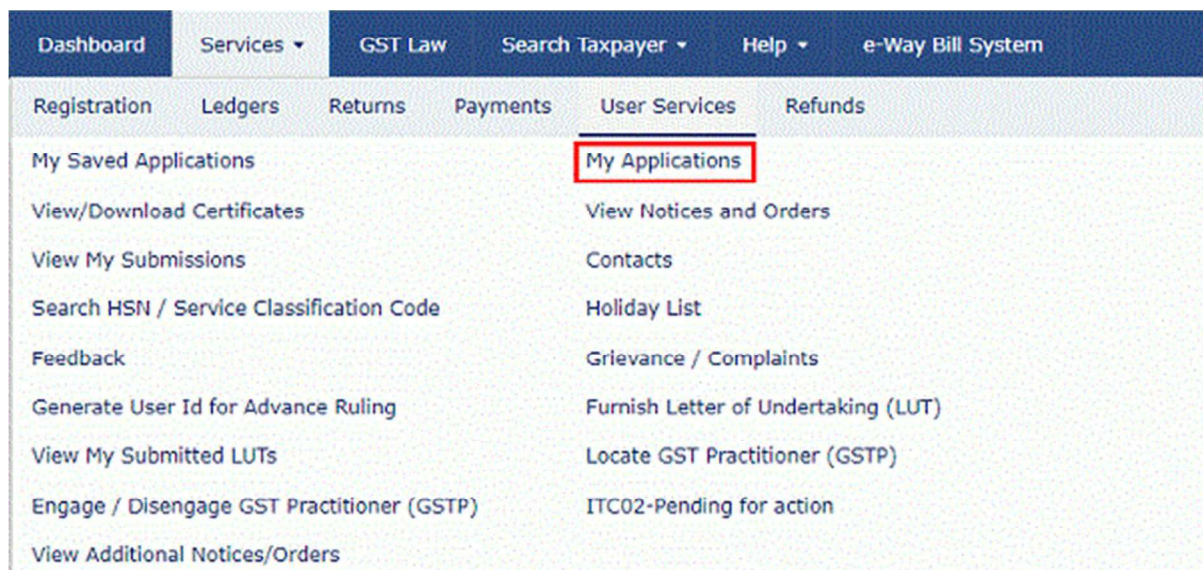
#### **Procedure to File Application for Provisional Assessment**

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](http://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.

The screenshot shows the 'My Applications' page. The page title is 'My Applications'. Below the title, there are search filters: 'Application Type' (a dropdown menu with 'Select' as the current value), 'From Date' (a date input field with 'DD/MM/YYYY' as the placeholder), and 'To Date' (a date input field with 'DD/MM/YYYY' as the placeholder). A red dot indicates mandatory fields. Below the filters are two buttons: 'SEARCH' and 'NEW APPLICATION'.

5. Select “Provisional Assessment **ASMT-01**” in the Application Type field.

The screenshot shows the 'My Applications' page with the 'Application Type' dropdown menu selected. The selected value is 'Provisional Assessment ASMT-01'. The 'From Date' and 'To Date' fields are still empty with 'DD/MM/YYYY' as placeholders. The 'SEARCH' and 'NEW APPLICATION' buttons are visible at the bottom.

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.



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**Form GST ASMT-10, 11 & 12**

**Section 61 - Scrutiny of Returns**

- The proper officer can scrutinize the GST return and related particulars furnished by the registered person to verify the correctness of the return to verify its correctness. 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
3. RCM not paid compared with Auto Populated in GSTR-2A
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	<a href="#">View</a>

10 25 50 100

Once we click on “View” option



NOTICES

REPLIES

ORDERS

Type	Reference Number	Issue Date	Due Date to Reply	Personal Hearing	Section Number	Attach
NOTICE	ZD360221004554X	13/02/2021	20/02/2021	No	61	<a href="#">SR_NOTICE_ZD360221004554X</a>

### Form GST ASMT-11: Theory

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

<b>FORM GST ASMT - 11</b> <i>[See rule 99(2)]</i>				
<b>Reply to the notice issued under section 61 intimating discrepancies in the return</b>				
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 –				



## Form GST ASMT-11: Practical

### 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 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;

- ❖ 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





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**Assessment Order u/s 62 & Issue of Form GST ASMT-13:**

- ✚ 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 defulters :**

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)

<b>[FORM GST ASMT - 13</b> <i>[See rule 100(1)]</i>			
Reference No.:		Date:	
To			
_____ (GSTIN/ID)			
_____ Name			
_____ (Address )			
Tax Period :	F.Y. :	Return Type :	
Notice Reference No.:	Date :		
<div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: 60%;">Act/ Rules Provisions:</div>			
(Assessment order under Section 62)			
Preamble - << standard >>			
The notice referred to above was issued to you <u>under section 46 of the Act for failure to furnish the return for the said tax period.</u> From the records available with the department, it has been noticed that you have not furnished the said return till date.			
Therefore, <u>on the basis of information available with the department, the amount assessed and payable by you is as under:</u>			
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	Others	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.]<sup>141</sup>

## 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: [REDACTED]	
GSTIN: [REDACTED]	
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	Amount in Rs.	
						Others	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
<b>Total</b>			<b>1123024</b>	<b>0</b>	<b>1123024</b>	<b>0</b>	<b>2246048</b>

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.



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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 31<sup>st</sup> 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.]<sup>142</sup>

(&)

**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-13 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

**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		
<p>6. Verification-</p> <p>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.</p> <p>Signature of Authorised Signatory</p> <p>Name _____</p> <p>Designation / Status -----</p> <p>Date - _____</p>		

**Form GST ASMT-18: Acceptance or Rejection of application filed under section 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



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**Tax Research Department**

### Section 161 - Filing Application for Rectification of Order

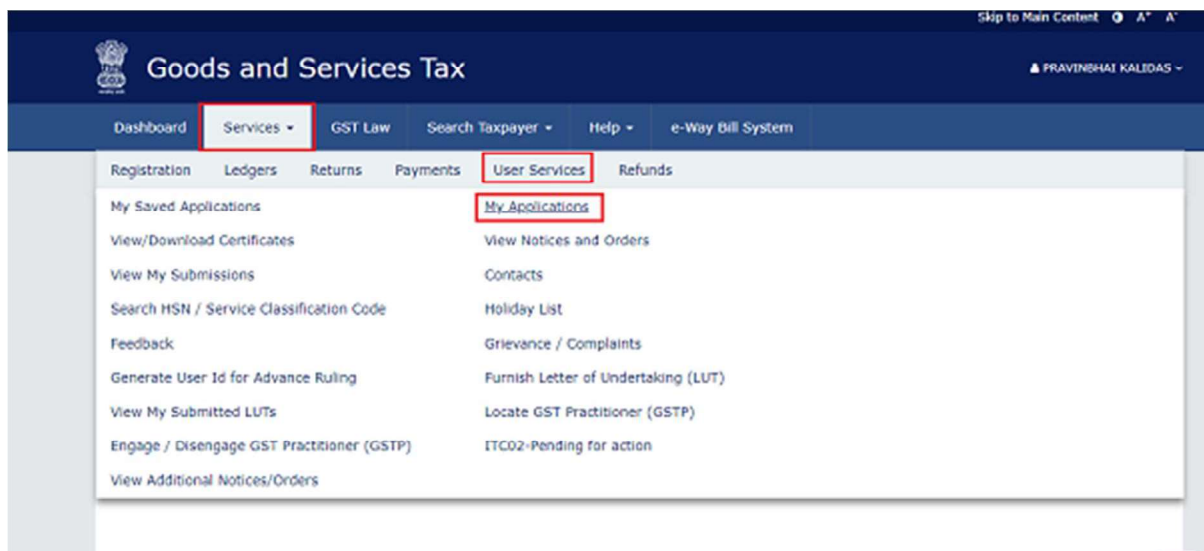
#### Theory:

- ✚ 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](http://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.

The screenshot shows the 'My Applications' page. The 'Application Type' dropdown menu is open, showing the following options: 'Select', 'Advance Ruling', 'Intimation of Voluntary Payment - DRC-03', 'Letter Of Undertaking', 'Appeal to Appellate Authority', 'Application for rectification of order' (highlighted), 'Application for Deferred Payment/Payment In Instalments', and 'REFUNDS'. The 'From Date' and 'To Date' fields are present, both with date pickers. The 'SEARCH' and 'NEW APPLICATION' buttons are at the bottom right. A red asterisk indicates mandatory fields.

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

**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 > Rectification of Order

GSTIN/UIN/Temp Id - 18AJIPA1572EAZ8Legal Name - ANGAD JASBIRSINGH ARORATrade Name - Angad ProvisionStatus - 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 NetworkSite Last Updated onDesigned & 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.

<b>Original Order Number *</b>	<b>Original Order Issue Date *</b>
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.

<b>Name of Authorized Signatory *</b>	<b>Place *</b>
ANGAD ARORA ▼	Delhi
<b>Designation / Status</b>	<b>Date</b>
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
18AJIPA1572EABZ	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 -
18AJIPA1572EABZ	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**

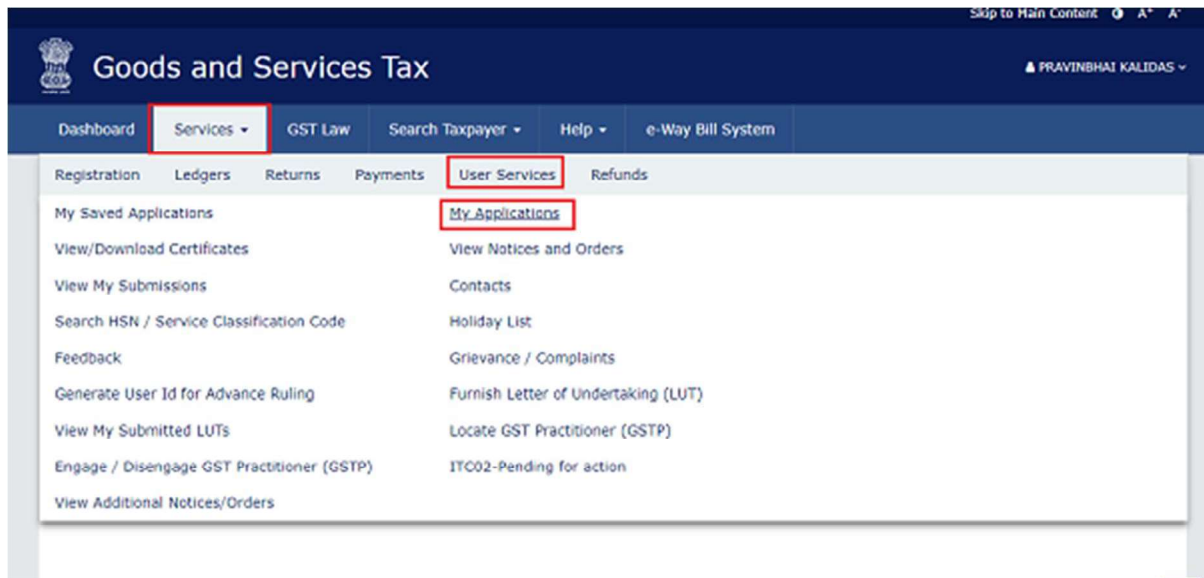
**Note:** Once the application is filed, Status of the application gets updated to **"Pending for action by tax officer"**.

## **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](http://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. The breadcrumb trail is 'Dashboard > Services > User Services > My Applications'. The page title is 'My Applications'. There is a legend indicating that a red dot indicates mandatory fields. The form has three main sections: 'Application Type', 'From Date', and 'To Date'. The 'Application Type' dropdown is open, showing options: 'Select', 'Advance Ruling', 'Intimation of Voluntary Payment - DRC-03', 'Letter Of Undertaking', 'Appeal to Appellate Authority', 'Application for rectification of order' (highlighted), 'Application for Deferred Payment/Payment in Instalments', and 'REFUNDS'. The 'From Date' and 'To Date' fields are date pickers with the format 'DD/MM/YYYY'. There are 'SEARCH' and 'NEW APPLICATION' buttons.

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

Dashboard > Services > User Services > My Applications

### My Applications

• Indicates mandatory fields

Application Type •  
Application for rectification of order ▼

From Date  
17/08/2018

To Date  
17/08/2018

SEARCH NEW APPLICATION

ARN/RFN	Form No.	Form Description	Date of Filing	Status
AD180818000062C		RECTIFICATION OF ORDERS	17/08/2018	Pending for action by tax officer

10 25 50 100



## **The Institute of Cost Accountants of India**

**(Statutory body under an Act of Parliament)**

**Tax Research Department**

### **Filing Application for Restoration of Provisional Attachment**

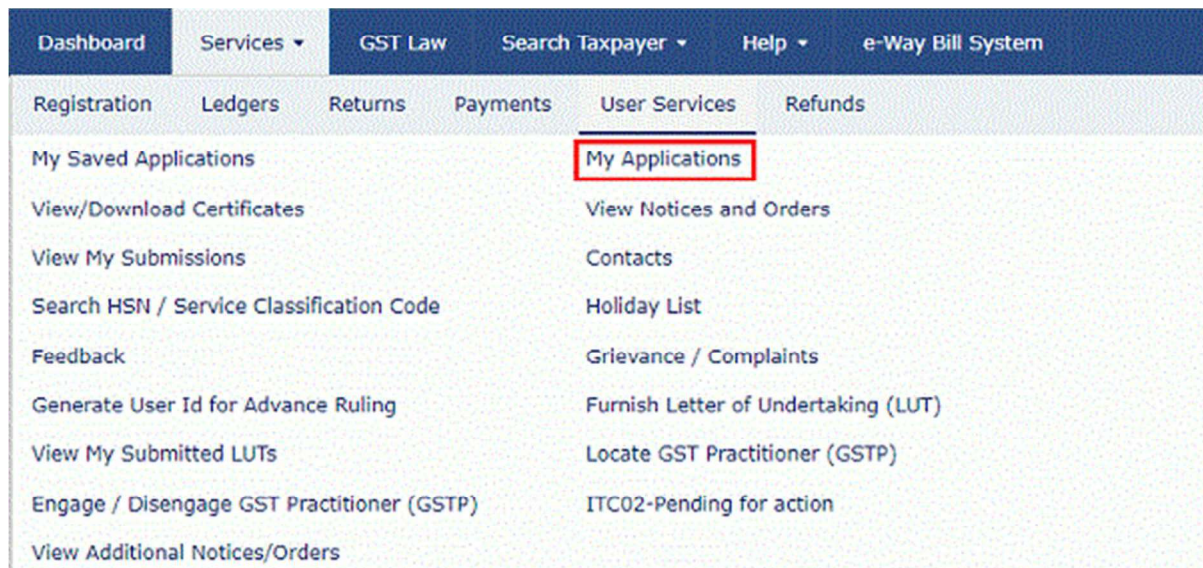
- ✚ Where the proceedings are **pending** under section 62 or 63 or 64 or 67 or 73/74 i.e. (proceedings are yet to be concluded) and
- ✚ Commissioner/ Competent authority is of opinion that for the purpose of **protecting the interest of Government revenue**,
- ✚ it is necessary to provisionally attach 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](http://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.


The screenshot shows the 'My Applications' page. It features a breadcrumb trail: Dashboard > Services > User Services > My Applications. The page title is 'My Applications'. Below the title, there is a form with three main fields: 'Application Type' (a dropdown menu), 'From Date' (a date input field), and 'To Date' (a date input field). A red dot next to the 'Application Type' label indicates it is a mandatory field. The dropdown menu is open, showing a list of application types. The 'Application for Restoration of Provisional Attachment' option is highlighted with a red rectangular box. To the right of the date fields, there is a legend: '• indicates mandatory fields'. At the bottom right, there are two buttons: 'SEARCH' and 'NEW APPLICATION'.

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

6. Click the NEW APPLICATION button.

This screenshot is identical to the previous one, showing the 'My Applications' page with the 'Application Type' dropdown menu open. The 'Application for Restoration of Provisional Attachment' option is highlighted with a red rectangular box. The 'NEW APPLICATION' button is also visible at the bottom right.

7. The Restoration of Provisional Attachments page is displayed.


**Goods and Services Tax**

[Skip to Main Content](#)
A<sup>+</sup> A<sup>-</sup>

Dashboard
Services
GST Law
Search Taxpayer
Help
e-Way Bill System

Dashboard
Services
User Services
My Applications
Restoration of Provisional Attachments

GSTIN/UID/Temp Id - 07AJPA1572E01X
Legal Name - ANGAD JASBIR SINGH ARORA
Trade Name - AutomationsTest
Status - DRAFT

Provisional Attachment Order Number\*

Select Order to restore property

Date Of Order\*

DD/MM/YYYY

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


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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](#)

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

Provisional Attachment Order Number\*

ZA070918000098F

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

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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/UDN/Temp Id -  
07AJIPA1572E01XLegal Name - ANGAD  
JASBIR SINGH ARORA

Trade Name - AutomationsTest

Status - DRAFT

\* Indicates Mandatory Fields

Provisional Attachment Order Number\*

ZA070918000098F

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	8077878780	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		07AJIP1572E01X		
2. Name		ANGAD JASBIRSINGH ARORA		
3. Details of provisional attachment order		Reference No.:	Date of issue of order:	
		ZA070918000098F	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.

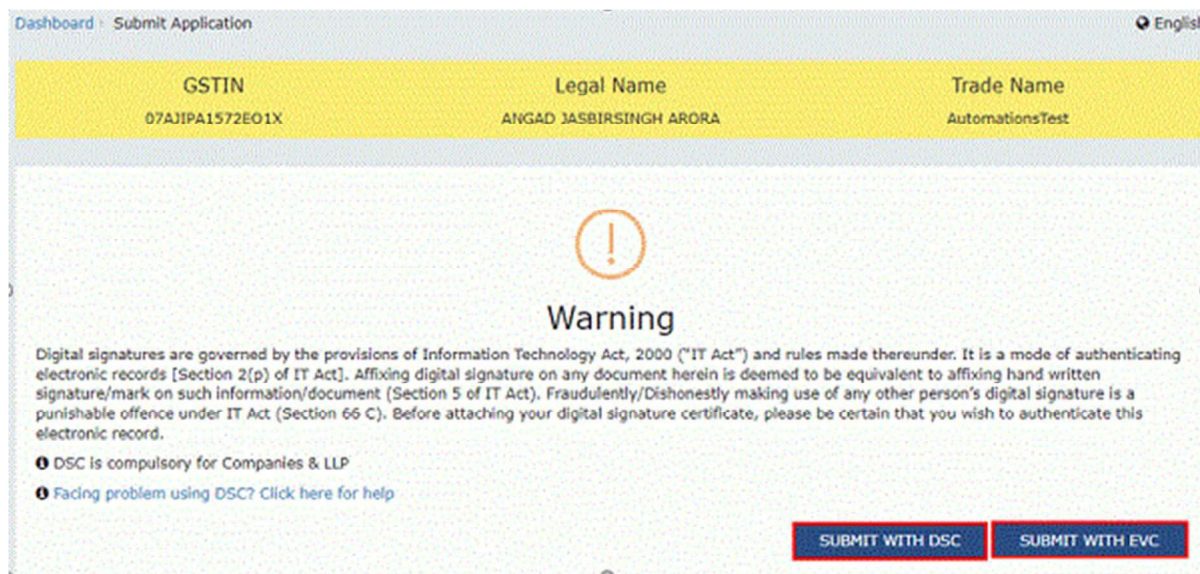
Signature of Authorized Signatory

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

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

Verification*	
<input checked="" type="checkbox"/> 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
Director	21/09/2018
<div>PREVIEW FILE</div>	

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



Dashboard : Submit Application

English

GSTIN	Legal Name	Trade Name
07AJIPA1572E01X	ANGAD JASBIRSINGH ARORA	AutomationsTest

**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**

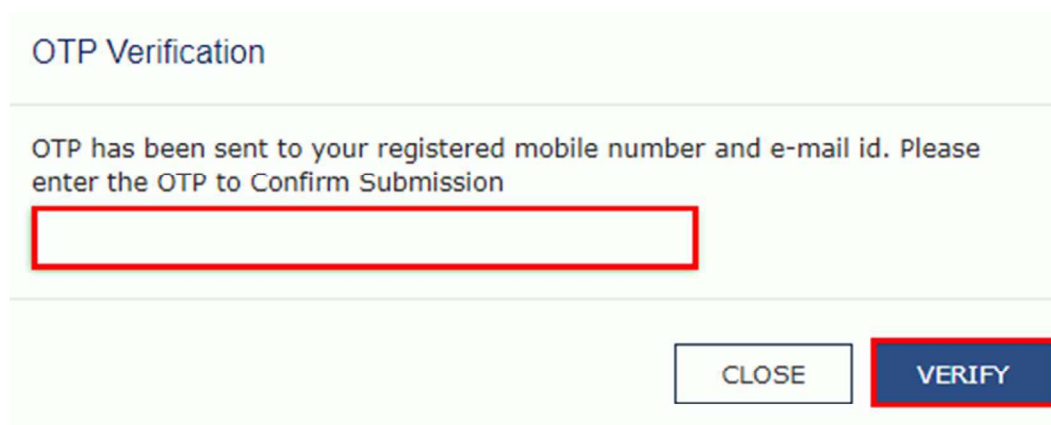
**SUBMIT WITH DSC** **SUBMIT WITH EVC**

#### **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.



**OTP Verification**

OTP has been sent to your registered mobile number and e-mail id. Please enter the OTP to Confirm Submission

**CLOSE** **VERIFY**

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 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/-**
- ✚ 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” 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



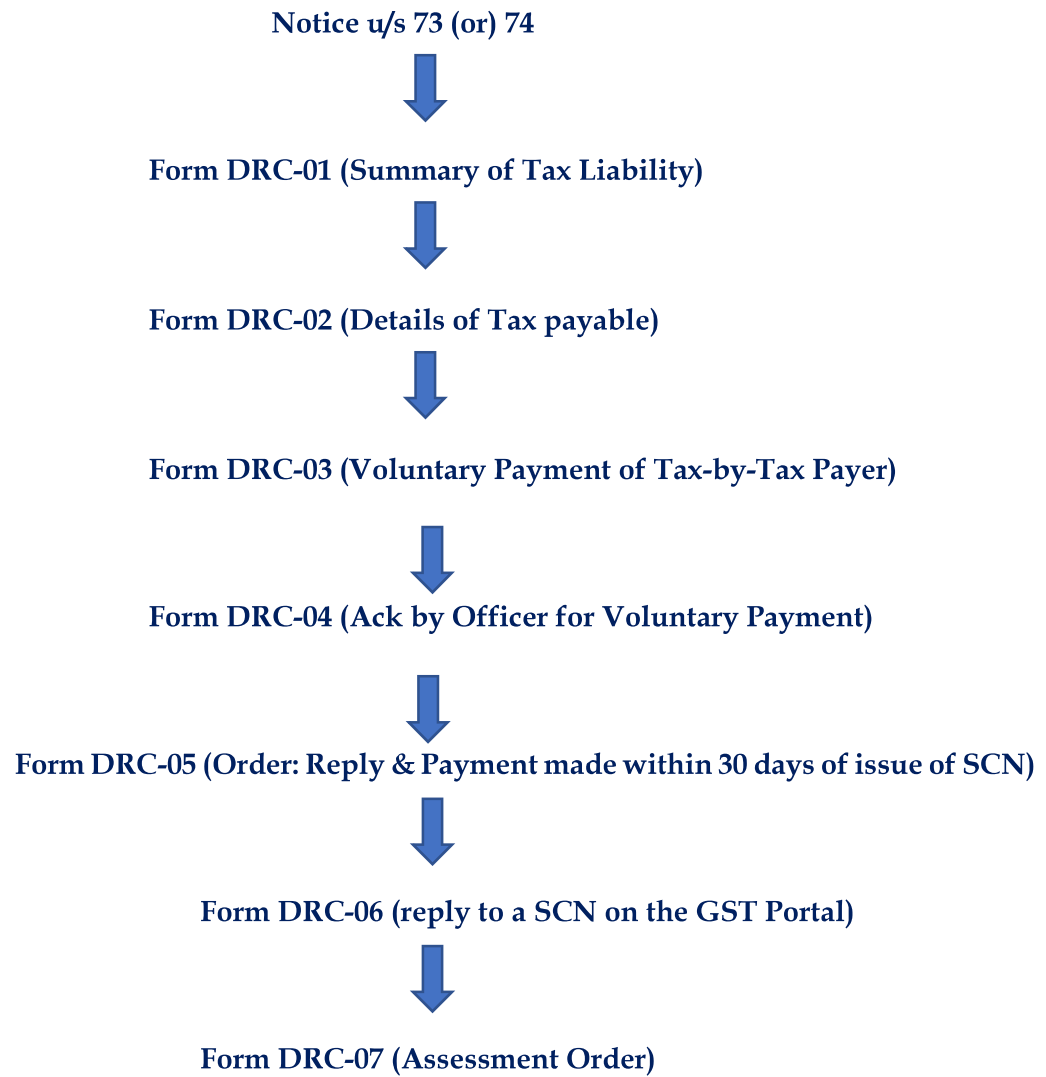
**The Institute of Cost Accountants of India**  
**(Statutory body under an Act of Parliament)**  
**Tax Research Department**

Filing reply 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 <b>AD180718000025C</b>	GSTIN/UTN/Temporary Id <b>18ACOPH9248KFZI</b>	Date of Application/Case Creation <b>18/07/2018</b>	Status <b>Reply furnished, pending for order by tax officer</b>
-------------------------------	--	--	--

**NOTICES**  
REPLIES  
ORDERS

**ADD NOTICE -**

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**

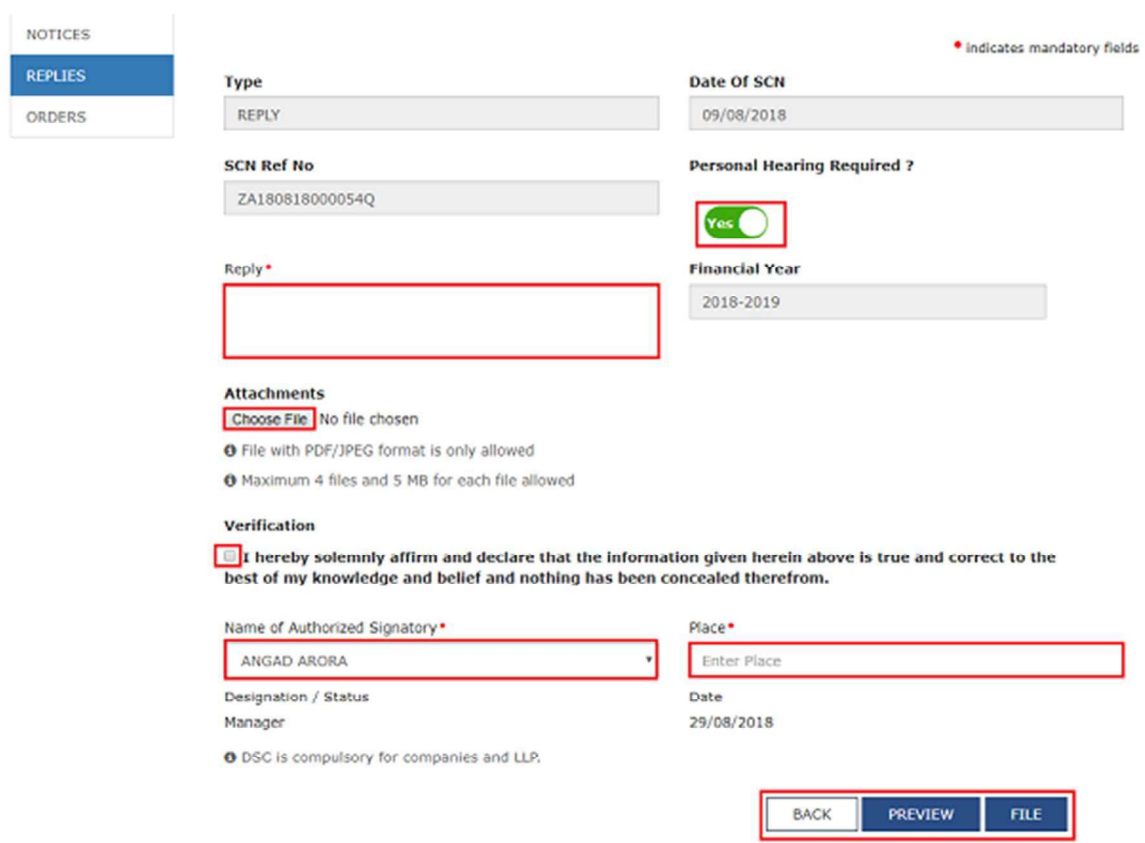
ARN: AD230818000039A GSTIN/UIN/Temporary ID: 23AJIPA1572E6ZO Date Of Application/Case Creation: 13/08/2018 Status: Pending for reply by taxpayer

NOTICES  
**REPLIES**  
ORDERS

**ADD REPLY** ▾  
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

Financial Year: 2018-2019

Reply \*

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

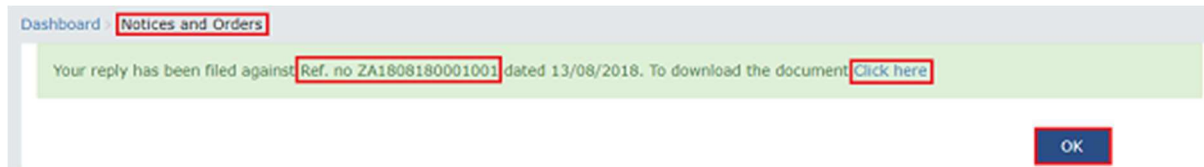
Date: 29/08/2018

☐ 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'

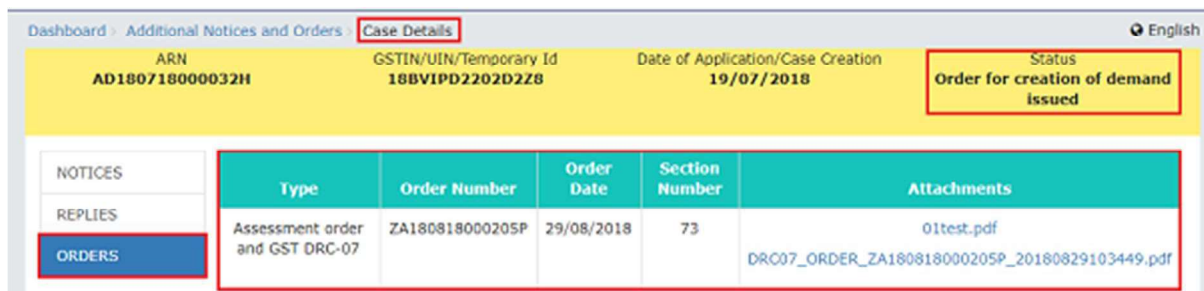


**Step 8:** The Case Details page will be displayed but now the status of reply will change to 'Reply furnished, pending for order by tax official.'

## 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.



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 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.

**By**

**CMA Kedarnath**

**9985162155**

**Kedarnath.potnuru@gmail.com**

**FORM GST ASMT - 01***[See rule 98(1)]***Application for Provisional Assessment under section 60**

1. GSTIN	
2. Name	
3. Address	

4. Details of Commodity / Service for which tax rate / valuation is to be determined								
Sr. No.	HSN	Name of commodity /service	Tax rate				Valuation	Average monthly turnover of the commodity / service
			Central tax	State / UT tax	Integrated tax	Cesses		
1	2	3	4	5	6	7	8	9
5. Reason for seeking provisional assessment								
6. Documents filed								

**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 -----

**FORM GST ASMT - 02**

*[See rule 98(2)]*

Reference No.:

Date:

To

\_\_\_\_\_ GSTIN

-----Name

\_\_\_\_\_ (Address)

Application Reference No. (ARN) .....

Dated .....

**Notice for Seeking Additional Information / Clarification / Documents for provisional assessment**

Please refer to your application referred to above. While examining your request for provisional assessment, it has been found that the following information/documents are required for processing the same:

<<text>>

You are, therefore, requested to provide the information /documents within a period of<< 15 days>>from the date of service of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date your application is liable to be rejected without any further reference to you.

☐

You are requested to appear before the undersigned for personal hearing on << Date -  
-- Time ---Venue --->>.

Signature  
Name  
Designation

**FORM GST ASMT – 03***[See rule 98(2)]***Reply to the notice seeking additional information**

1. GSTIN		
2. Name		
3. Details of notice vide which additional information sought	Notice No.	Notice date
4. Reply		
5. Documents filed		

**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 – 04**

*[See rule 98(3)]*

Reference No.: .....

Date

To

GSTIN -

Name -

Address -

Application Reference No. (ARN) .....

Dated .....

**Order of Provisional Assessment**

This has reference to your application mentioned above and reply dated-----, furnishing information/documents in support of your request for provisional assessment. Upon examination of your application and the reply, the provisional assessment is allowed as under:

<<text>>

The provisional assessment is allowed subject to furnishing of security amounting to Rs.-----  
----- (in words) in the form of ----- (mode) and bond in the prescribed format by ----  
----- (date).

Please note that if the bond and security are not furnished within the stipulated date, the provisional assessment order will be treated as null and void as if no such order has been issued.

Signature

Name

Designation

**FORM GST ASMT - 05**  
*[See rule 98(4)]*  
**Furnishing of Security**

1. GSTIN					
2. Name					
3. Order vide which security is prescribed				Order No.	Order date
4. Details of the security furnished					
Sr. No.	Mode	Reference no. / Debit entry no. (for cash payment)	Date	Amount	Name of Bank
1	2	3	4	5	6

Note – Hard copy of the bank guarantee and bond shall be submitted on or before the due date mentioned in the order.

**5. Declaration -**

- (i) The above-mentioned bank guarantee is submitted to secure the differential tax on the supply of goods and/or services in respect of which I/we have been allowed to pay taxes on provisional basis.
- (ii) I undertake to renew the bank guarantee well before its expiry. In case I/We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee.
- (iii) The department will be at liberty to invoke the bank guarantee provided by us to cover the provisional assessment in case we fail to furnish the required documents/ information to facilitate finalization of provisional assessment.

Signature of Authorised Signatory

Name

Designation / Status -----

Date -----



**Bond for provisional assessment**

*[Rule 98(3) & 98(4)]*

I/We.....of.....,hereinafter called "obligor(s)", am/are held and firmly bound to the President of India (hereinafter called "the President"/ the Governor of .....(State) (hereinafter called the "Governor") in the sum of.....rupees to be paid to the President/ Governor for which payment will and truly to be made. I/We jointly and severally bind myself/ourselves and my/our respective heirs/ executors/ administrators/ legal representatives/successors and assigns by these presents; Dated this.....day of.....;

WHEREAS final assessment of Integrated tax/ central tax/ State tax / Union territory taxon ..... (name of goods/services or both-HSN:.....) supplied by the above bounded obligor from time to time could not be made for want of full information with regard to the value or rate of tax applicable thereto;  
and whereas the obligor desires that the provisional assessment in accordance with the provisions ofSection 60 be made;

AND WHEREAS the Commissioner has required the obligor to furnish bank guarantee for an amount of ..... rupees endorsed in favour of the President/ Governor and whereas the obligor has furnished such guarantee by depositing with the Commissioner the bank guarantee as aforementioned;  
The condition of this bond is that the obligor and his representative observe all the provisions of the Act in respect of provisional assessment under section 60;

And if all dues of Integrated tax/ Central tax/ State tax/ Union territory tax or other lawful charges, which shall be demandable after final assessment, are duly paid to the Government along with interest, if any, within thirty days of the date of demand thereof being made in writing by the said Officer, this obligation shall be void;

OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force and virtue:

AND the President/ Governor shall, at his option, be competent to make good all the loss and damages from the amount of bankguarantee or by endorsing his rights under the above-written bond or both;

I/We further declare that this bond is given under the orders of the Central Government/ State Government for the performance of an act in which the public are interested;

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the obligor(s).

Signature(s) of obligor(s).

Date :

Place :

Witnesses

(1) Name and Address

Occupation

(2) Name and Address

Occupation

Date

Place

Witnesses

(1) Name and Address

Occupation

(2) Name and Address

Occupation

Accepted by me this.....day of ..... (month)..... (year)

.....of ..... (Designation)

for and on behalf of the President of  
India./ Governor of ..... (state)".

**FORM GST ASMT - 06**

*[See rule 98(5)]*

Reference No.:

Date:

To

GSTIN -

Name -

Address -

Application Reference No. (ARN) .....

Date .....

Provisional Assessment order no. -

Date ----

**Notice for seeking additional information / clarification / documents for final assessment**

Please refer to your application and provisional assessment order referred to above. The following information / documents are required for finalization of provisional assessment:

<<text>>

You are, therefore, requested to provide the information /documents within a period of << 15 days>>from the date of receipt of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date your application is liable to be rejected without making any further reference to you.

☐

You are requested to appear before the undersigned for personal hearing on << Date -  
-- Time ---Venue --->>.

Signature

Name

Designation

**FORM GST ASMT – 07**

*[See rule 98(5)]*

Reference No.: .....

Date

To

GSTIN

Name

Address

Provisional Assessment order No. ....

dated .....

**Final Assessment Order**

Preamble - << Standard >>

In continuation of the provisional assessment order referred to above and on the basis of information available / documents furnished, the final assessment order is issued as under:

Brief facts –

Submissions by the applicant -

Discussion and finding -

Conclusion and order -

The security furnished for the purpose can be withdrawn after compliance with the order by filing an application.

Signature

Name

Designation

**FORM GST ASMT - 08***[See rule 98(6)]***Application for Withdrawal of Security**

1. GSTIN					
2. Name					
3. Details vide which security furnished			ARN	Date	
4. Details of the security to be withdrawn					
Sr. No.	Mode	Reference no. / Debit entry no. (for cash payment)	Date	Amount	Name of Bank
1	2	3	4	5	6

**5. 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 – 09**

*[See rule 98(7)]*

Reference No.: .....

Date

To

\_\_\_\_\_ GSTIN  
----- Name  
\_\_\_\_\_ Address

Application Reference No. ....

dated .....

**Order for release of security or rejecting the application**

This has reference to your application mentioned above regarding release of security amounting to Rs. ----- [----- Rupees (in words)]. Your application has been examined and the same is found to be in order. The aforesaid security is hereby released. **Or**

Your application referred to above regarding release of security was examined but the same was not found to be in order for the following reasons:

<<text>>

Therefore, the application for release of security is rejected.

Signature  
Name  
Designation  
Date

**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 - 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 --

**FORM GST ASMT-12**

*[See rule 99(3)]*

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**

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.

Signature

Name

Designation

**[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 - &lt;&lt; standard &gt;&gt;

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.	Ta x rate	Turnove r	Tax period		Ac t	POS (Place of supply )	Ta x	Interes t	Penalt y	Other s	Tota l
			Fro m	To							
1	2	3	4	5	6	7	8	9	10	11	12
Tota l											

Please note that interest has been calculated up to 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 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.]<sup>141</sup>

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<sup>141</sup>Substituted vide Notf No. 16/2019-CT dt. 29.03.2019wef 01.04.2019

**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]***[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 - &lt;&lt; standard &gt;&gt;

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

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.]<sup>142</sup>

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<sup>142</sup>Substituted vide Notf No. 16/2019-CT dt. 29.03.2019wef 01.04.2019

**[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 - &lt;&lt; standard &gt;&gt;

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 &amp; 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



**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.]<sup>143</sup>

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<sup>143</sup>Substituted vide Notf No. 16/2019-CT dt. 29.03.2019wef 01.04.2019

**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**

*[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