Adjudication (Theory and Practical Aspects)

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Chapter – XII Assessment

Definition - 2(11) of CGST Act, 2017

■ Sections –6 [59 to 64]

- Rules –3 [98 to 100]

Forms -18 + 2
ASMT -1 to ASMT -18
DRC -01 & DRC -07

ASSESSMENT AND ITS TYPES

Section 2(11) of CGST Act, 2017 - "assessment" <u>means</u> determination of tax liability under this Act <u>and includes</u> self-assessment, re-assessment, provisional assessment, summary assessment and best judgment assessment,

Types:

- Self Assessment
- Re-assessment/ Scrutiny assessment
- Provisional Assessment
- Summary Assessment
- Best Judgement Assessment

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Assessment

By Taxpayer

By Tax authorities

Self Assessment Provisional Assessment

Scrutiny of Returns

Summary Assessment Best judgement Assessment

Non-filers

Unregistered Persons

SELF ASSESSMENT – SEC 59

Every registered person shall self-assess the taxes payable under this Act and furnish a return for each tax period as specified under section 39

- Section 39 Furnishing of returns.
- GSTR-3B Regular Return
- GSTR-4 Composition Dealers
- GSTR-5 NR Taxable Person
- GSTR-6 ISD Return
- GSTR-7 TDS Return

PROVISIONAL ASSESSMENT – Sec 60

- Why & When?
 - where the taxable person is unable to determine
 - > The <u>value</u> of goods or services or both
 - > The rate at which tax is payable
- How?
 - Write to the Proper Officer giving reasons for payment of tax on provisional basis
- Time Line?
 - Proper officer <u>shall</u> pass an order within 90 days allowing payment of tax on provisional basis indicating the value and rate of tax

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PROVISIONAL ASSESSMENT – Sec 60

- Surety?
- The taxable person executes a bond with surety or security to pay the differential between finally assessed tax and provisionally assessed tax.
- Final assessment?
 - within 6 months from date of provisional assessment order.
 - Can be extended for a further period of 6 months by JC/AC
 - Can be extended for such further period not exceeding 4 years by Commissioner.
- Interest?
 Tax to be paid along with interest at 18% and refund, if any can also be taken with

interest.

PROVISIONALASSESSMENT - Procedure

Application in Form GST ASMT -01 on common portal





Issue an order in GST ASMT – 04 allowing payment of tax on provisional basis and the amount of bond along with security at 25% of bond amount

Bond to be given in ASMT – 05 along with security in the form of a bank guarantee

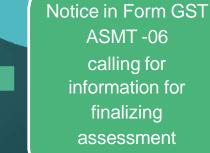
Release of security in GST ASMT – 09 after payment of tax within 7 workings days



Applicant file for release of security in ASMT – 08



Final Assessment order in ASMT – 07 along with amount payable or refundable



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Provisional Assessment – Interest on Differential Tax

Tax Determined in Final Assessment

>

Tax already paid provisionally

Differential Tax to be paid with interest @ not exceeding 18%

Tax Determined in Final Assessment



Tax already paid provisionally



Differential Tax to be claimed as refund with Interest @ not exceeding 6%

PROVISIONAL ASSESSMENT - Forms

Forms	Particulars Particulars Particulars Particulars Particular Particu	Rule
GST ASMT-01	Application for Provisional Assessment under section60	Rule 98(1)
GST ASMT-02	Notice for Seeking Additional Information / Clarification / Documents for provisional assessment	Rule 98(2)
GST ASMT-03	Reply to the notice seeking additional information	Rule 98(2)
GST ASMT-04	Order of Provisional Assessment	Rule 98(3)
GST ASMT-05	Furnishing of Security	Rule 98(3)
GST ASMT-06	Notice for seeking additional information / clarification / documents for final assessment	Rule 98(3)
GST ASMT-07	Final Assessment Order	Rule 98(3)
GST ASMT-08	Application for Withdrawal of Security	Rule 98(3)
GST ASMT-09	Order for release of security or rejecting the application	Rule 98(3)

$Form\ GST\ ASMT-04$

[See rule 98(3)]

Reference No.:	[See rule 90(3)]	Date					
То							
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 (in words) in the form of (date).							
Please note that if the bond and sec provisional assessment order will be issued.	-						

Signature Name Designation

SCRUTINY OF RETURNS SECTION 61 r/w rule 99

 Proper Officer will scrutinize the return and related particulars furnished by the registered person to verify the correctness of the return and inform him of the discrepancies noticed in ASMT -10, if any.

No <u>satisfactory</u> explanation furnished within 30 days or such further period as extended by him OR failure to take corrective measure after accepting mistake

Audit by Department or Special Audit or Inspection, Search, Seizure - 65,66 or 67

Proceedings for demand and recovery u/s 73 or 74

In case explanation provided in ASMT – 11

Found acceptable

RP shall be informed accordingly in ASMT – 12 and no further action to be taken

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Form GST ASMT - 10

[See rule 99(1)]

Reference No.:	Date:
То	
GSTIN:	
Name:	
Address:	
Tax period -	F.Y
rax period -	F.1

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 >>

> Signature Name Designation

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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



Mail sent to all defaulters immediatel y after due er 3 date FORM
GSTR-3A
issued
within 5
days of
due date

Judgement assessment if no return filed within 15 days of GSTR-3A

System generated reminder 3 days before due date

ASSESSMENT OF non-filers of returns SECTION 62 r/w rule 100

- * Notwithstanding anything to the contrary contained in section 73 or section 74,
 - * where a registered person fails to furnish the return under section 39 or section 45,
 - * even after the service of a notice under section 46,
 - * the proper officer may proceed to assess the tax liability of the said person
 - * to the best of his judgment taking into account all the relevant material which is available or which he has gathered and
 - * issue an assessment order within a period of five years from the date specified under section 44 for furnishing of the annual return for the financial year to which the tax not paid relates.

- * Where the registered person furnishes a valid return
- * within thirty days of the service of the assessment order under sub-section (1),
- * the said assessment order shall be deemed to have been withdrawn but
- * the liability for payment of interest under sub-section (1) of section 50 or for payment of late fee under section 47 shall continue.
- Penalty Applicable?
 - Section & Rules are Silent.
 - What the Form has to say about Section 122?
 - Non payment /Short Payment for more than 3 months?
 - Short Deducted or Collected / Deducted or collected but not paid

Form GSTR – 3A [See rule 68]

Re	ference No:		Date	bc
Te	GSTIN Name Address			
	Notice to retur	n defaulter u/s 46 fo	or not filing return	
	Tax Period -	to have been withdrawn in case the return referred above, if the assessment order. tice and does not require signature.] Or ru/s 46 for not filing final return upon cancellation of registration Date —		
	received and to discharge result	tant tax liability for t	he aforesaid tax period by due d	
2.	[tax liability may] be assessed u	u/s 62 of the Act, ba at in addition to tax	sed on the relevant material ava so assessed, you will also be lia	ailabl
3.	Please note that no further com-	nmunication will be i	ssued for assessing the liability.	
4.	The notice shall be deemed to filed by you before issue of the		n in case the return referred abo	ove, i
5.	This is a system generated notice	and does not require s	gnature.]	
		Or		
	Notice to return defaulter u		nal return upon cancellation o	of
	Cancellation order No Application Reference Nur	mber, if any -		
	registration for the reasons spe	ecified in the order,	you were required to submit a	

It has been noticed that you have not filed the final return by the due date.

3. You are, therefore, requested to furnish the final return as specified under section 45 of the Act within 15 days failing which your tax liability for the aforesaid³[tax period may] be determined in accordance with the provisions of the Act based on the relevant material available with or gathered by this office. Please note that in addition to tax so assessed, you will also be liable to pay interest as per provisions of the Act.

ASSESSMENT OF UNREGISTERED PERSONS - Section 63 r/w Rule 100

- Where
 - A taxable person fails to obtain registration even though liable to do so OR
 - Whose registration has been cancelled u/s 29(2) but liable to pay tax
- Opportunity of being heard to be given The proper officer shall issue a notice in GST ASMT –14 and summary thereof in DRC-01 and allow 15 days time
- The proper officer may proceed to assess the tax liability to the best of his judgement for the relevant periods and issue an assessment order in GST ASMT 15 and summary order in DRC-07 within a period of five years from the date specified under Section 44 for furnishing of annual return for the FY to which tax not paid relates

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Form GST ASMT - 14

[See rule 100(2)]

Reference No:		Date:
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 ----- ¹[vide Order Reference No. -----, dated -----] 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 ²[***] and why penalty should not be imposed for violation of the provisionsof 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 [Address]

SUMMARY ASSESSMENT SECTION 64 and RULE 100

- Pre –requisites
 - Evidence showing tax liability of a person
 - Previous permission of AC/JC
 - Sufficient grounds to believe that any delay in doingso may adversely the interest of revenue
- Issue an assessment order in GST ASMT –16 and a summary thereof in DRC-07

affect

- Within 30 days of issue of order, the taxable person [GST ASMT -17] may make an application for withdrawal of the above order,
- the AC/JC feels that such order is erroneous pass an order of withdrawal in GST ASMT -18. If they feel the order is correct, they can reject the application with the same form ASMT-18.
- Then follow procedure as per Section 73 or 74

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):

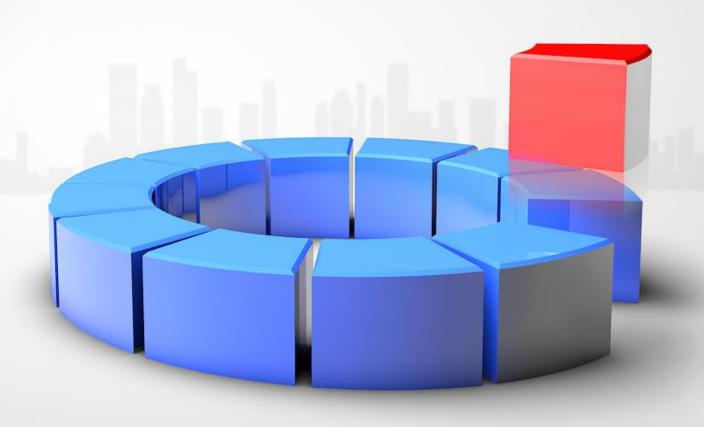
(Amount in Rs.)

² [Sr.	Tax	Turnover	Tax Pe	eriod	Act	POS	Tax	Interest	Penalty	Fee	Others	Total
No.	Rate		From	To		(Place						
						of Supply)						
T 1	2	3	4	5	6	7	8	9	10	11	12	13
-												
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.

Thank you

Thanks for your Patience and Time





Section - 59, Central Goods And Services Tax Act, 2017

CHAPTER XII ASSESSMENT

Self-assessment.

¹⁷ **59.** ¹⁸ Every registered person shall self assess the taxes payable under this Act and furnish a return for each tax period as specified under <u>section 39</u>.

<u>17.</u> Enforced with effect from 1-7-2017.

^{18.} For clarification on certain issues (sale by Government departments to unregistered person; leviability of penalty under section 73(11) of the CGST Act; rate of tax in case of debit notes/credit notes issued under section 142(2) of the CGST Act; applicability of Notification No. 50/2018-Central Tax; valuation methodology in case of TCS under Income Tax Act and definition of owner of goods) related to GST, see Circular No. 76/50/2018-GST, dated 31-12-2018.



Section - 60, Central Goods And Services Tax Act, 2017

Provisional assessment . 19

- **60.** (1) Subject to the provisions of sub-section (2), where the taxable person is unable to determine the value of goods or services or both or determine the rate of tax applicable thereto, he may request the proper officer in writing giving reasons for payment of tax on a provisional basis and the proper officer shall pass an order, within a period not later than ninety days from the date of receipt of such request, allowing payment of tax on provisional basis at such rate or on such value as may be specified by him.
- (2) The payment of tax on provisional basis may be allowed, if the taxable person executes a bond in such form as may be prescribed, and with such surety or security as the proper officer may deem fit, binding the taxable person for payment of the difference between the amount of tax as may be finally assessed and the amount of tax provisionally assessed.
- (3) The proper officer shall, within a period not exceeding six months from the date of the communication of the order issued under sub-section (1), pass the final assessment order after taking into account such information as may be required for finalizing the assessment:

Provided that the period specified in this sub-section may, on sufficient cause being shown and for reasons to be recorded in writing, be extended by the Joint Commissioner or Additional Commissioner for a further period not exceeding six months and by the Commissioner for such further period not exceeding four years.

- (4) The registered person shall be liable to pay interest on any tax payable on the supply of goods or services or both under provisional assessment but not paid on the due date specified under sub-section (7) of section 39 or the rules made thereunder, at the rate specified under sub-section (1) of section 50, from the first day after the due date of payment of tax in respect of the said supply of goods or services or both till the date of actual payment, whether such amount is paid before or after the issuance of order for final assessment.
- (5) Where the registered person is entitled to a refund consequent to the order of final assessment under sub-section (3), subject to the provisions of sub-section (8) of section 54, interest shall be paid on such refund as provided in section 56.

^{17.} Enforced with effect from 1-7-2017.

^{19.} See rule 98 and Form Nos. GST ASMT-01 to GST ASMT-09 of the CGST Rules, 2017.



Section - 61, Central Goods And Services Tax Act, 2017

Scrutiny of returns . 20

- **61.** (1) The proper officer may scrutinize the return and related particulars furnished by the registered person to verify the correctness of the return and inform him of the discrepancies noticed, if any, in such manner as may be prescribed and seek his explanation thereto.
- (2) In case the explanation is found acceptable, the registered person shall be informed accordingly and no further action shall be taken in this regard.
- (3) In case no satisfactory explanation is furnished within a period of thirty days of being informed by the proper officer or such further period as may be permitted by him or where the registered person, after accepting the discrepancies, fails to take the corrective measure in his return for the month in which the discrepancy is accepted, the proper officer may initiate appropriate action including those under section 65 or section 66 or section 67, or proceed to determine the tax and other dues under section 73 or section 74 $\frac{21a}{a}$ [or section 74A].

^{20.} See rule 99 and Form Nos. GST ASMT-10 to GST ASMT-12 of the CGST Rules, 2017.

^{21.} Enforced with effect from 1-7-2017.

²¹a. Inserted by the Finance (No. 2) Act, 2024, w.e.f. 1-11-2024.



Section - 62, Central Goods And Services Tax Act, 2017

21b Assessment of non-filers of returns .

- **62.** (1) Notwithstanding anything to the contrary contained in section 73 or section 74 22a[or section 74A], where a registered person fails to furnish the return under section 39 or section 45, even after the service of a notice under section 46, the proper officer may proceed to assess the tax liability of the said person to the best of his judgment taking into account all the relevant material which is available or which he has gathered and issue an assessment order within a period of five years from the date specified under section 44 for furnishing of the annual return for the financial year to which the tax not paid relates.
- (2) Where the registered person furnishes a valid return within ^{22b}[sixty days] of the service of the assessment order under sub-section (1), the said assessment order shall be deemed to have been withdrawn but the liability for payment of interest under sub-section (1) of section 50 or for payment of late fee under section 47 shall continue:
- **Provided** that where the registered person fails to furnish a valid return within sixty days of the service of the assessment order under sub-section (1), he may furnish the same within a further period of sixty days on payment of an additional late fee of one hundred rupees for each day of delay beyond sixty days of the service of the said assessment order and in case he furnishes valid return within such extended period, the said assessment order shall be deemed to have been withdrawn, but the liability to pay interest under sub-section (1) of section 50 or to pay late fee under section 47 shall continue.]

²¹b. See rules 100(1) and 142 and Form Nos. ASMT-13, DRC-07 and DRC-08 of the CGST Rules, 2017.

^{22.} Enforced with effect from 1-7-2017.

²²a. Inserted by the Finance (No. 2) Act, 2024, w.e.f. 1-11-2024.

²²b. Substituted for "thirty days" by the Finance Act, 2023, w.e.f. 1-10-2023.

<u>22c.</u> Inserted by the Finance Act, 2023, w.e.f. **1-10-2023**.



Section - 63, Central Goods And Services Tax Act, 2017

Assessment of unregistered persons $\frac{23}{3}$.

²⁴ **63.** Notwithstanding anything to the contrary contained in section 73 or section 74 ^{24a}[or section 74A], where a taxable person fails to obtain registration even though liable to do so or whose registration has been cancelled under sub-section (2) of section 29 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 judgment for the relevant tax periods and issue an assessment order within a period of five years from the date specified under section 44 for furnishing of the annual return for the financial year to which the tax not paid relates:

Provided that no such assessment order shall be passed without giving the person an opportunity of being heard.

<u>23.</u> *See* <u>rules 100(2)</u> and <u>142</u> and <u>Form Nos. GST ASMT-14</u>, <u>ASMT-15</u>, <u>DRC-01</u>, <u>DRC-07</u> and <u>DRC-08</u> of the CGST Rules, 2017.

^{24.} Enforced with effect from 1-7-2017.

²⁴a. Inserted by the Finance (No. 2) Act, 2024, w.e.f. 1-11-2024.



Section - 64, Central Goods And Services Tax Act, 2017

Summary assessment in certain special cases $\frac{25}{2}$.

64. (1) The proper officer may, on any evidence showing a tax liability of a person coming to his notice, with the previous permission of Additional Commissioner or Joint Commissioner, 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:

Provided that where the taxable person to whom the liability pertains is not ascertainable and such liability pertains to supply of goods, the person in charge of such goods shall be deemed to be the taxable person liable to be assessed and liable to pay tax and any other amount due under this section.

(2) On an application made by the taxable person within thirty days from the date of receipt of order passed under sub-section (1) or on his own motion, if the Additional Commissioner or Joint Commissioner considers that such order is erroneous, he may withdraw such order and follow the procedure laid down in section 73 or section $\frac{74}{26a}$ [or section 74A].

<u>25.</u> See <u>rules 100(3)</u>, <u>100(4)</u>, <u>100(5)</u> and <u>142</u> and <u>Form Nos. GST ASMT-16</u>, <u>ASMT-17</u>, <u>ASMT-18</u>, <u>DRC-07</u> and <u>DRC-08</u> of the CGST Rules, 2017.

^{26.} Enforced with effect from 1-7-2017.

²⁶a. Inserted by the Finance (No. 2) Act, 2024, w.e.f. 1-11-2024.



Rule - 98, Central Goods and Services Tax Rules, 2017

CHAPTER XI ASSESSMENT AND AUDIT

46 Provisional Assessment

- **98.** (1) Every registered person requesting for payment of tax on a provisional basis in accordance with the provisions of sub-section (1) of section 60 shall furnish an application along with the documents in support of his request, electronically in FORM GST ASMT-01 on the common portal, either directly or through a Facilitation Centre notified by the Commissioner.
- (2) The proper officer may, on receipt of the application under sub-rule (1), issue a notice in FORM GST ASMT-02 requiring the registered person to furnish additional information or documents in support of his request and the applicant shall file a reply to the notice in FORM GST ASMT-03, and may appear in person before the said officer if he so desires.
- (3) The proper officer shall issue an order in FORM GST ASMT-04 allowing the payment of tax on a provisional basis indicating the value or the rate or both on the basis of which the assessment is to be allowed on a provisional basis and the amount for which the bond is to be executed and security to be furnished not exceeding twenty five per cent of the amount covered under the bond.
- (4) The registered person shall execute a bond in accordance with the provisions of sub-section (2) of section 60 in FORM GST ASMT-05 along with a security in the form of a bank guarantee for an amount as determined under sub-rule (3):

Provided that a bond furnished to the proper officer under the State Goods and Services Tax Act or Integrated Goods and Services Tax Act shall be deemed to be a bond furnished under the provisions of the Act and the rules made thereunder.

Explanation.—For the purposes of this rule, the expression "amount" shall include the amount of integrated tax, central tax, State tax or Union territory tax and cess payable in respect of the transaction.

- (5) The proper officer shall issue a notice in FORM GST ASMT-06, calling for information and records required for finalization of assessment under sub-section (3) of section 60 and shall issue a final assessment order, specifying the amount payable by the registered person or the amount refundable, if any, in FORM GST ASMT-07.
- (6) The applicant may file an application in FORM GST ASMT- 08 for the release of the security furnished under sub-rule (4) after issue of the order under sub-rule (5).
- (7) The proper officer shall release the security furnished under sub-rule (4), after ensuring that the applicant has paid the amount specified in sub-rule (5) and issue an order in FORM GST ASMT-09 within a period of seven working days from the date of the receipt of the application under sub-rule (6).



Rule - 99, Central Goods and Services Tax Rules, 2017

47 Scrutiny of returns

- **99.** (1) Where any return furnished by a registered person is selected for scrutiny, the proper officer shall scrutinize the same in accordance with the provisions of section 61 with reference to the information available with him, and in case of any discrepancy, he shall issue a notice to the said person in FORM GST ASMT-10, informing him of such discrepancy and seeking his explanation thereto within such time, not exceeding thirty days from the date of service of the notice or such further period as may be permitted by him and also, where possible, quantifying the amount of tax, interest and any other amount payable in relation to such discrepancy.
- (2) The registered person may accept the discrepancy mentioned in the notice issued under sub-rule (1), and pay the tax, interest and any other amount arising from such discrepancy and inform the same or furnish an explanation for the discrepancy in FORM GST ASMT-11 to the proper officer.
- (3) Where the explanation furnished by the registered person or the information submitted under sub-rule (2) is found to be acceptable, the proper officer shall inform him accordingly in FORM GST ASMT-12.

47. See section 61 of CGST Act, 2017.



Rule - 100, Central Goods and Services Tax Rules, 2017

48 Assessment in certain cases.

- **100.** (1) The order of assessment made under sub-section (1) of section 62 shall be issued in FORM GST ASMT-13 and a summary thereof shall be uploaded electro- nically in FORM GST DRC-07.
- (2) The proper officer shall issue a notice to a taxable person in accordance with the provisions of section 63 in FORM GST ASMT-14 containing the grounds on which the assessment is proposed to be made on best judgment basis and shall also serve a summary thereof electronically in FORM GST DRC-01, and after allowing a time of fifteen days to such person to furnish his reply, if any, pass an order in FORM GST ASMT-15 and summary thereof shall be uploaded electronically in FORM GST DRC-07.
- (3) The order of assessment under sub-section (1) of section 64 shall be issued in FORM GST ASMT-16 and a summary of the order shall be uploaded electronically in FORM GST DRC-07.
- (4) The person referred to in sub-section (2) of section 64 may file an application for withdrawal of the assessment order in FORM GST ASMT-17.
- (5) The order of withdrawal or, as the case may be, rejection of the application under sub-section (2) of section 64 shall be issued in FORM GST ASMT-18.]
- <u>48.</u> Substituted by the <u>Central Goods and Services Tax (Second Amendment) Rules, 2019</u>, w.e.f. 1-4-2019. Prior to its substitution, rule 100 read as under:
 - "100. Assessment in certain cases.—(1) The order of assessment made under sub-section (1) of section 62 shall be issued in FORM GST ASMT-13.
 - (2) The proper officer shall issue a notice to a taxable person in accordance with the provisions of section 63 in FORM GST ASMT-14 containing the grounds on which the assessment is proposed to be made on best judgment basis and after allowing a time of fifteen days to such person to furnish his reply, if any, pass an order in FORM GST ASMT-15.
 - (3) The order of summary assessment under sub-section (1) of section 64 shall be issued in FORM GST ASMT-16.
 - (4) The person referred to in sub-section (2) of section 64 may file an application for withdrawal of the summary assessment order in FORM GST ASMT-17.
 - (5) The order of withdrawal or, as the case may be, rejection of the application under sub-section (2) of section 64 shall be issued in FORM GST ASMT-18."
- 49. See sections 62, 63 and 64 of CGST Act, 2017.