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# Meghalaya GST Returns Scrutiny Manual

Taxation Department,  
Government of Meghalaya

Disclaimer: This manual is only for information purposes and is to be used by officers / officials of the Meghalaya Taxation Department only.

**List of abbreviations**

DSC	Digital Signature Certificate
GSTN	Goods and Service Tax Network
MGST	Meghalaya Goods and Service Tax, 2017
HO	Head Office
PO	Proper Officer
RTP	Registered Tax Payer
DAC	Data Analytical Cell
SCN	Show Cause Notice
SDR	Scrutiny Desk Review
RCM	Reverse Charge Mechanism
DRC	Demand & Recovery Form

## **GST Returns Scrutiny Manual**

### **1. Objective**

- 1.1 The objective of this Manual is to standardize and streamline the procedural aspect with regards to the scrutiny of returns as per section 61 of the MGST Act, 2017. The Manual also envisages the subsequent actions as per section 73/74 of the MGST Act, 2017 if needed to be undertaken, for demand and recovery.
- 1.2 This Manual provides for procedure and guidelines in respect of issuance of notice, communication of discrepancies to taxpayers, verification of records and explanation submitted, if any, the manner of reporting the action taken, maintenance of record and overall conduct of scrutiny function by the officers of Taxation Department, Government of Meghalaya.
- 1.3 The core objective of this Manual is to enhance the efficiency of returns scrutiny function and to make the entire process transparent and uniform across the field formations of Taxation Department, Government of Meghalaya. However, this manual is only for training and information purposes and is to be used by officers / officials of the Meghalaya Taxation Department only.
- 1.4 The manual is not a legal document conferring any rights and not a source of legal interpretation. This manual will be regularly updated based on feedbacks, amendments of Acts, Rules and processes as well as experience of audit under GST.

2. **Jurisdiction**: Only those taxpayers who are under the State jurisdiction are to be taken up for scrutiny. However, if any case of high evasion or fraud is observed then such cases may be taken up separately for investigation.
3. **Frequency of Scrutiny**: Scrutiny is to be taken up independently for every year. However, in case while scrutinizing a case for a particular year it is found that the taxpayer had a mismatch in the previous year also and the same was not taken in scrutiny in that year the same shall be taken up for scrutiny with the current year scrutiny also.
4. **Targets and taxpayers to be scrutinized**: Administrative instructions will be issued separately along with the list of taxpayers to be scrutinized by the Head Office. These will consist of targets for units to be scrutinized based on (a) taxpayers selected at HO level and (b) taxpayers to be taken up suo-moto for scrutiny by the field level Proper Officer . However, it is pertinent to note that no taxpayer shall be selected for both audit and scrutiny.
5. **Proper Officer for scrutiny of returns**: vide notification No ERTS(T)65/2017/Pt/244 dated 31.1.2018, the power for scrutiny of returns under Section 61, Assessment of non-filers of returns under Section 62 and Assessment of unregistered persons, have been delegated to the Taxation officers not below the rank of Superintendent of Taxes. However, the Taxation Officers of State Tax shall be primarily responsible for taking up scrutiny cases. The reporting mechanism for scrutiny cases is as per Annexure-1.

## 6. Relevant statutory provisions

6.1 Section 61 of the MGST Act, 2017 read with Rule 99 of the MGST Rules, 2017 provides for scrutiny of returns. The same are reproduced below for reference:

### **Section 61. Scrutiny of returns:**

*“(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 proceed to determine the tax and other dues under section 73 or section 74.”*

### **Rule 99. Scrutiny of returns:**

*“(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**.”*

6.2 The aforementioned provisions suggest that scrutiny of returns, inter-alia, entails the following:

(a) Selection of returns furnished by a registered person for scrutiny, preferably based on robust risk parameters.

(b) Scrutiny of the returns and related particulars furnished by the registered person to verify the correctness of the return. Information available with the Proper Officer in various returns and statements furnished by the registered person and the data/details made available through various sources like GSTN, E-Way Bill Portal, etc. may be relied upon for this purpose.

(c) Informing the registered person of the discrepancies noticed, if any, along with quantification of the amount of tax, interest and any other amount payable in relation to such discrepancy and seeking his explanation thereto.

(d) Where the registered person accepts the discrepancy and pays the tax, interest and any other amount arising from such discrepancy or where the explanation furnished by the registered person is found acceptable, conclude the proceedings after informing the registered person.

(e) Where no satisfactory explanation is furnished by the registered person or where the registered person, after accepting the discrepancy, fails to pay the tax, interest and any other amount arising from such discrepancy, initiate appropriate action including those under section 65 or section 66 or section 67, or determination of tax and other dues under section 73 or section 74 of the MGST Act, 2017.

## **7. Generation of cases for scrutiny**

**7.1 Selection of cases by DAC:** The list of cases to be scrutinized shall be generated by the Head Office based on certain (confidential) scrutiny risk parameters. These parameters shall be both risk-based and theme-based parameters.

**7.2** These lists (year wise) shall be sent to the respective unit offices for initiating scrutiny.

**7.3** Many times, the data which has been generated by DAC may be dated, therefore before initiating assessment proceedings the data may be checked from the BO Web System also.

**7.4** It is appreciated that this is the first-time specific risk-based lists are being sent to field formations for scrutiny exercise. However, the Data Analytical Cell in the Head Office has been sending regular data, mis-match reports, BIFA analysis, fake/ bogus taxpayers to the field formations which are also in the nature of scrutiny and the field formations have been issuing ASMT forms in these cases also. It is instructed that these cases should also be brought to a logical end.

**7.5** It may be noted that irrespective of the risk-based lists which are generated by the Head Office, the Proper Officer is empowered to take up Suo-moto cases for scrutiny independently also.

## 8. Preliminary action by Proper Officers

- 8.1 The Dy. Commissioner of Taxes/ Assistant Commissioner of Taxes on receipt of the cases selected for scrutiny as aforesaid shall immediately send these cases to the concerned Proper Officer to whom such case or cases are assigned.
- 8.2 **Single Source of truth:** - As explained above, the parameters communicated by DAC are generated using data available on a specific date. As the data available at GSTN or for that matter with BO Web System is dynamic, it is quite possible that due to fresh compliance for corrections/alterations by taxpayer or by the supplier/recipient of that taxpayer, the data on BO Web system may vary with the communications made by DAC. Under such circumstances, variation in figures on BO system and communicated by DAC vis-à-vis parameter-based discrepancies, the Proper Officer shall consider the data as per the BO system.
- 8.3 The Proper Officer shall first conduct a Scrutiny Desk Review (SDR) as per parameters provided in **Annexure-1** for every taxpayer selected for scrutiny. All Proper Officers shall view 360 Degree Profile of taxpayer, selected for scrutiny, available on the officers login on Meghalaya tax portal i.e., Meghalayatax.gov.in. Proper Officers can fetch this profile after login in Meghalaya tax portal → MIS → Dashboard → GST Dashboard → Taxpayer 360.
- 8.4 Further, on examination of the data on BO Web system and that is communicated by the DAC pointing out certain discrepancies, it may happen that the Proper Officer finds certain additional issues or discrepancies which may result into additional tax demand or denial of input tax credit, in that scenario the Proper Officer shall include the said issue and initiate the return scrutiny.

## 9. Issuance of Notice U/s 61(1) of the MGST Act, 2017

- 9.1 After detailed Scrutiny Desk Review and review of the data vis-à-vis discrepancies parameters communicated by DAC, Proper Officer shall, on confirmation, issue a notice in **FORM-GST-ASMT-10** as per the provisions of section 61(1) of MGST Act read with the rule 99(1) of the MGST Rules. The Proper Officer shall clearly state in the notice in **FORM-GST-ASMT-10**, the parameter-based discrepancies noticed during the scrutiny of the return.
- 9.2 Due to dynamic nature of data, at the time of scrutiny, if it appears to the Proper Officer that discrepancies vis-à-vis certain parameters have already been complied either fully or partly, then the proper office shall issue **FORM-GST-ASMT-10** for the remaining discrepancies only. Further, it is imperative that the Proper Officer, shall in the notice so issued, specify the type of return scrutinized, period covered, legal position and the exact parameters based on which the return scrutiny notice has been initiated.
- 9.3 Generally, it is observed that many officers issue single line notices without clearly outlining the gap / discrepancy that they are trying to address. This leads to

confusion and harassment to the taxpayers who is in receipt of a notice, as he cannot fathom the reasons of such notice. Therefore, all officers, shall issue clear and speaking notices wherein parameters as mentioned above should be clearly mentioned. Officers shall strive to issue high quality notices.

9.4 In other words, it is desirable that the Proper Officer shall issue notice in **FORM-GST-ASMT-10** only in respect of issues that exists at the time of scrutiny and issuance of said Notice.

**10. Response of the taxpayer and action to be initiated (by Proper Officer):**

10.1 For better and effective understanding the Section 61(3) of the MGST Act, 2017 is re-produced below:

*“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.”*

10.2 As aforesaid sub-section envisages that the taxpayer shall furnish the compliance/ reply within the 30 days from the date of receipt of the notice and therefore, in case no reply/explanation is received within 30 days“ time period or such extended time period (provided that sufficient and genuine reasons are furnished which deserves extension) then the Proper Officer shall take the appropriate action for demand and recovery.

10.3 If within 30 days from service of notice in **FORM GST ASMT-10** or in such further extended period, the taxpayer submits reply by way of **FORM GST ASMT-11** and proves to the satisfaction of the Proper Officer with help of relevant record and documents (including proof of payment of tax, if made, through **FORM GST DRC-03**) that discrepancies communicated now no more exist, then the proceedings so initiated need to be closed, by accepting reply, by way of **FORM-GST-ASMT-12**. As already explained above, tax officers shall ensure that a reasoned speaking order shall be issued by the officers while filing **FORM GST ASMT 12**.

10.4 In all cases, tax officers shall ensure that all relevant record shall be uploaded on the system primarily by the taxpayer while filing **FORM GST ASMT-11**. However, if anything is missed, then the Proper Officer shall make it part of **FORM GST ASMT-12**. Ideally, no offline record should exist for any scrutiny related procedure.

10.5 In case the explanation furnished is not found to be satisfactory or the taxpayer fails to take corrective measures like fails to pay unpaid tax or fails to pay wrongly availed input tax credit, then Proper Officer shall initiate proceedings under section 73/74 of the MGST Act, 2017 to determine tax and other dues.

10.6 The scenarios discussed above is presented in the Tabular form below:

Table-1

Sr. No.	Scenario	Expected Action
1.	Taxpayer has not responded to Notice in <b>FORM-GST-ASMT-10</b> by filing <b>FORM ASMT-11</b>	With the use of BO System recommend the said case for adjudication and accordingly, initiate the proceedings under section 73 or 74 of MGST Act and thereafter recovery.
2.	Taxpayer has submitted reasonable reply in <b>FROM-GST-ASMT-11</b> and has contested the issues raised and therefore has not made any payment of tax and interest. The Proper Officer is satisfied with the reply.	Issue <b>FORM GSTASMT-12</b> and drop the proceedings with the use of BO System.
3.	Taxpayer has responded to <b>FORM GST ASMT-10</b> and accepted the issues raised therein and has also made payment through <b>FORM GST DRC-03</b> , as indicated in the Notice. Accordingly, the taxpayer has submitted the reply in <b>FORM GST-ASMT-11</b> .	Verify the correctness of payment made in <b>FORM GST DRC-03</b> and then issue <b>FORM GSTASMT-12</b> also conclude the said proceedings through BO Web System.
4.	Taxpayer has responded to <b>FORM GST ASMT-10</b> by making payment of the requisite amount through <b>FORM GST DRC-03</b> but does not file <b>FORM GST ASMT-11</b> .	Verify the correctness of payment made in <b>FORM GST DRC-03</b> and inform the concerned taxpayer to compulsorily file <b>FORM GST ASMT-11</b> and on filing issue the <b>FORM-GST-ASMT-12</b> . Also, conclude the said proceedings through BO Web System.
5.	Taxpayer has responded to <b>FORM GST ASMT-10</b> by way of submitting some explanation physically and the Proper Officer finds the same in order and is satisfied with the submission made but does not file <b>FORM GST ASMT-11</b> .	Verify the correctness of the submission made and ask the concerned taxpayer to compulsorily file <b>FORM GST ASMT-11</b> and on submission of reply issue the <b>FORM GST-ASMT-12</b> . Also, drop the said proceeding with the use of BO Web System.

6.	Taxpayer responds to <b>FORM GST ASMT-10</b> by way of making payment in <b>FORM GST DRC-03</b> or filling some explanation physically. However, on verification Proper Officer finds such submission deficient and unsatisfactory.	With the use of BO System recommend the said case for adjudication and accordingly, initiate the proceedings under section 73 or 74 of MGST Act and thereafter recover

**10.7** As an independent quasi-judicial authority, the onus of deciding if a particular case is to be covered under Section 73 or Section 74 is on the Proper Officer who shall decide this based on the facts of the case and the legal position. It may be noted that generally in scrutiny cases, Section 73 shall be invoked, however, in cases, where evasion involves an element of fraud, willful misstatement or suppression of facts Section 74 of MGST Act, 2017 would be applicable.

### **11. Proceedings for initiation of Demand and Recovery as per section 73 or 74 of the MGST Act, 2017**

**11.1** Where it appears to the Proper Officers that proceedings under Section 73 or 74 of the MGST, Act 2017 are to be initiated the following procedure shall be followed:

- 1) Proper Officer shall issue intimation in **Part A** of **FORM-GST-DRC-01A** to the Registered Taxpayer (RTP). While issuing intimation, sufficient time of 7-15 days may be given for submission of reply by the RTP from the date of service of the said intimation. The intimation in **Part A** of **FORM GST-DRC-01A** shall contain details of issues noticed while scrutinizing returns, details of ASMT forms issued before and the reasons for which the **FORM GST DRC-01A** is being issued. It shall be kept in mind that the **Part A** of **FORM-GST-DRC-01A** shall clearly mention the issues involved and the amount of probable tax and interest (up to the date of issuance of said Notice).
- 2) Every effort shall be made to state with due care, clarity and correctness, the issues that have been noticed during the scrutiny of return, in the intimation in **Part A** of **FORM GST-DRC-01A**, and the same is to be properly served to the registered taxpayer.

It may be noted that **FORM GST DRC-01A** is not a mandatory step as per **MGST Rules, 2017**. However, it is recommended that suitable opportunity shall be given to the taxpayers through issuance of **FORM GST DRC-01A**. However, Proper Officers may, in select cases, depending on the facts and circumstances of the case skip issuance of **FORM GST DRC-01A**.

- 3) If the RTP files reply in **Part B** of **FORM GST DRC-01A** and the Proper Officer is satisfied that tax is not payable or tax has been paid as indicated in the notice with applicable interest, then proceedings initiated may be closed after verification of payments made in **FORM-GST-DRC-03**.
- 4) The Proper Officer shall issue an acknowledgement in **FORM GST DRC-04**, accepting the payment made by the said person.

In case of partial acceptance of payments, it is advised that a disclaimer is issued that such **FORM GST DRC-04** has been issued, without prejudice, to any other demand, relating to any other tax, interest or penalty or any other discrepancy observed during audit, investigation or scrutiny.

- 5) In case RTP doesn't accept the issues mentioned therein or fails to pay taxes and applicable interest thereon, then, the adjudication proceedings shall be set in motion immediately with the issuance of Notice in **FORM-GST-DRC-01**. However, the Proper Officer shall consider and take cognizance of the submission made by the taxpayer in support of not accepting the issues so raised.

Further, at the time of issuing of Show Cause Notice, Proper officer shall mandatorily propose penalty u/s 73/74 of MGST Act, 2017.

It is needless to state that the outcome of the adjudication stands upon the careful and well-articulated drafting of the show-cause notice in **FORM-GST-DRC-01**. It shall be the endeavor of the Proper Officer that on being challenged, the Show Cause notice issued through **FORM GST DRC-01** stands and augur to the test of law at any appellate forum.

The notices shall contain the detailed description of issue/discrepancy and be clearly understandable to taxpayer. It should be kept in mind that the final adjudication order cannot go beyond the issues raised in the show cause notice especially the amount of tax and other levies mentioned in **FORM GST DRC-01**. Hence, due care shall be taken in calculation of amount of tax and interest on account of the issues framed for adjudication.

- 6) As mentioned above, in case RTP fails to pay voluntarily the amount of tax and interest demanded, then the Proper Officer shall issue notice in **FORM GST-DRC-01**, with the use of BO system, specifying there in the details of partially complied/ non-complied transactions/ issues resulting out of proceedings and probable amount payable giving 30 days" time from receipt of notice. Further, the Proper Officer in the show cause notice

itself shall clearly lay down the rights of the taxpayer for waiver of penalty as per Section 73 or 74 of the MGST Act, 2017. Summary of such waiver of penalty is provided in the table below:

**Table-2**

<b>Section/ Adjudication Step</b>	<b>Before issuance of Show Cause</b>	<b>Within 30 days of issuance of SCN</b>	<b>Within 30 days of passing of Order</b>	<b>Mandatory Penalty</b>
<b>73</b>	Nil	Nil	10% or 10,000/- whichever is higher	10% or 10,000/-whichever is higher (in all cases where any amount of self- assessed tax or any amount collected as tax has not been paid within a period of thirty days from the due date of payment of such tax.)
<b>74</b>	15%	25%	50%	-

- 7) If RTP chargeable with tax under sub-section (1) or sub-section (3) of Section 73 of MGST Act ,2017 pays the said tax along with interest payable under section 50 within thirty days of issuance of show cause notice, no penalty shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded. Further, if any RTP chargeable with tax under sub-section (1) of Section 74 of MGST Act 2017, pays the said tax along with interest payable under section 50 and a penalty equivalent to twenty-five per cent of such tax within thirty days of issue of the show cause notice, all proceedings in respect of the said notice shall be deemed to be concluded. In both these cases, on submission of proof of payment in **FORM GST DRC-03**, the Proper Officer, if satisfied with the payment of tax and interest made/ paid voluntarily, shall conclude the proceedings by issuing **FORM GST DRC-05**.

It is to be noted that interest and penalty shall mandatorily be paid in cash only.

- 8) However, in some cases it may happen that RTP makes the payment of tax and interest after 30 days from receipt of **FORM GST DRC-01** and submit the proof of payment in **FORM GST DRC-03**, but fails to pay applicable penalty, then the Proper Officer has to pass an order of adjudication imposing penalty as per Section 73(9) of the MGST Act @ 10% of tax or Rs. 10,000/- whichever is higher within three years from the due date for furnishing of annual return for the financial year the return under scrutiny pertains.

- 9) In case RTP submits representation in **FORM GST DRC-06** directly in response to **FORM GST DRC-01** issued for either full amount or remaining amount with evidence, documents, etc. then Proper Officer shall verify documents so submitted vis-à-vis issues raised in Notice and proceed to determine whether submissions made by RTP is proper and acceptable. If Proper Officer is satisfied that no additional tax can be determined, then Proper Officer will close the proceedings by way of issuing **FORM GST DRC-05**.

Principally, in all cases where voluntary payment has been made or where reply is to the satisfaction of the proper officer and

- ✓ the proper officer has not issued **FORM GST DRC-01**, then such proceedings are to be concluded through **FORM GST DRC-04**
- or
- ✓ the proper officer has issued **FORM GST DRC-01** then such proceedings are to be concluded through **FORM GST DRC-05**.

- 10) In case submissions of the RTP are found to be unacceptable, or the RTP fails to make any submissions or fails to attend the personal hearing before the Proper Officer, then the Proper Officer will proceed to adjudicate the SCN and pass a speaking order in **FORM GST DRC-07**.
- 11) The order in **FORM GST DRC-07** should be issued with due care as it results into creation of liability entry in the liability register of the concerned RTP. Also, the liability raised in **FORM GST DRC-07** shall be on the same issues as communicated through **FORM GST DRC-01**. In case any issue remains to be covered, the separate **FORM GST DRC-01A** and **FORM GST DRC-01** shall be issued qua that issue/discrepancy and separate demand proceedings shall be initiated qua such notice.
- 12) Section 75 of the MGST Act, 2017 specify the general provision relating to the determination of tax:

**Table -3**

<p align="center"><b>Timeline</b></p>	<p>The Proper Officer shall, if sufficient cause is shown by the person chargeable with tax, grant time to the said person and adjourn the hearing for reasons to be recorded in writing:</p> <p>Provided that no such adjournment shall be granted for more than three times to a person during the proceedings</p>	<p>An opportunity of hearing shall be granted where a request is received in writing from the person chargeable with tax or penalty, or where any adverse decision is contemplated against such person.</p>	<p>The Proper Officer, in his order, shall set out the relevant facts and the basis of his decision.</p>
	<p>The amount of tax, interest and penalty demanded in the order shall not be in excess of the amount specified in the notice and no demand shall be confirmed on the grounds other than the grounds specified in the notice.</p>	<p>The adjudication proceedings shall be deemed to be concluded, if the order is not issued within three years as provided for in sub-section (10) of section 73 or within five years as provided for in sub-section (10) of section 74.</p>	
<p align="center"><b>Timeline and Proceedings in Appeal cases</b></p>	<p>Where the service of notice or issuance of order is stayed by an order of a court or Appellate Tribunal, the period of such stay shall be excluded in computing the period specified in sub-sections (2) and (10) of section 73 or sub-sections (2) and (10) of section 74, as the case may be.</p>	<p>An issue on which the Appellate Authority or the Appellate Tribunal or the High Court has given its decision which is prejudicial to the interest of revenue in some other proceedings and an appeal against such decision is pending, the period spent between the date of the decision of the Appellate Authority/ the Appellate Tribunal/ the High Court / the Supreme Court shall be excluded in computing the period referred to in sub-section (10) of section 73 or sub-section (10) of section 74 where proceedings are initiated by way of issue of</p>	<p>Where any Appellate Authority or Appellate Tribunal or court concludes that the notice issued under sub-section (1) of section 74 is not sustainable for the reason that the charges of fraud or any wilful-misstatement or suppression of facts to evade tax has not been established against the person to whom</p>

		a show cause notice under the said sections.	the notice was issued, the Proper Officer shall determine the tax payable by such person, deeming as if the notice were issued under sub-section (1) of section 73.
<b>Effect of Appeal on Tax</b>	Where the Appellate Authority or Appellate Tribunal or court modifies the amount of tax determined by the Proper Officer, the amount of interest and penalty shall stand modified accordingly, taking into account the amount of tax so modified.		
<b>Recovery of Tax</b>	Notwithstanding anything contained in section 73 or section 74, where any amount of self-assessed tax in accordance with a return furnished under section 39 remains unpaid, either wholly or partly, or any amount of interest payable on such tax remains unpaid, the same shall be recovered under the provisions of section 79.		
<b>No penalty can be imposed under any other section.</b>	Where any penalty is imposed under section 73 or section 74, no penalty for the same act or omission shall be imposed on the same person under any other provision of this Act.		

13) While issuing **FORM GST DRC-01** or **FORM GST DRC-07** on the BO system, the Proper Officer shall keep in mind that the **FORM GST DRC-01** or **FORM GST DRC-07** is not a notice or an order in itself but it is a summary of such notice or order. A speaking notice or a speaking order is to be prepared and issued by the Proper Officer offline. Hence, all the Proper Officers are directed to prepare a notice or order with all the detailing and justification along with the reasoning for the short levy of tax, interest and penalty therein, in offline mode and then either convert the word file in to PDF or scan the physical copy of such document so prepared and attach the PDF to the **FORM GST DRC-01** or **FORM GST DRC-07**.

14) After issuance of **FORM GST DRC-07**, the proper officer may receive an application for rectification or he may suo-moto rectify the mistake apparent from record and to undertake rectification the proper officer should use **FORM GST DRC-08**.

15) The scrutiny cases where adjudication as per section 73/74 of the MGST Act has been recommended should be treated as closed on issuance of order in **FORM GST DRC-07**. However, in any case the recovery proceedings and its further processes will be the responsibility of jurisdictional Proper Officer of the circle/unit.

## **12. Online process of Scrutiny on the BO Web System: -**

**12.1** It is important to note that the entire process of return scrutiny is online. The entire process from issuance of **FORM GST ASMT-10** to **FORM GST DRC-07** is available on BO Web system. Under no circumstances shall any scrutiny case be taken offline.

**12.2** At times, RTP may submit few documents /records physically and officer has to conduct the proceedings, which are also essential for internal review of the decisions taken by officer. All such documents such as all physical submissions made shall be uploaded by Proper Officer under references tab available on BO system.

## **13. Timelines**

**13.1** The last date for issue of various compliances under Section 73 and Section 74 of MGST Act, 2017 for initiating action of short payment of taxes is linked with the due date for furnishing of Annual Return for the Financial Year to which the tax not paid or short paid or input tax credit wrongly availed or utilized or erroneously refunded. Therefore, the due dates notified for filing the annual return beyond the prescribed dates assumes great importance for initiating action under Section 73 under normal situations and Section 74 in situations where tax has not been paid or short paid or ITC has been wrongly availed or utilized or erroneous refund has been granted by reason of fraud, or willful misstatement or suppression of facts. The various relevant dates have been tabulated hereunder only for convenience of reference to everyone.

Table-4

Sr. No.	Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
1	Prescribed Date	31.12.2018	31.12.2019	31.12.2020	31.12.2021	31.12.2022
2	Extended Date	05.02.2020	31.12.2020	31.03.2021	28.02.2022	-
3	Notification No: Giving effect to Extension of Due Dates	06/2020-CT dt:03-02-2020	80/2020-CT dt:28-10-2020	04/2021-CT dt:28-02-2021	40/2021-CT dt:29-12-2021	-
4	Last date to issue Notice under Section 73(2) (33 Months)	05.11.2022	30.09.2023	31.12.2023	28.11.2024	30.09.2025
5	Last date to issue Order under Section 73(10) (36 Months)	05.02.2023	31.12.2023	31.03.2024	28.02.2025	31.12.2025
6	Last date to issue Notice under Section 74(2) (54 Months)	05.08.2024	30.06.2025	30.09.2025	28.08.2026	30.06.2027
7	Last date to issue Order under Section 74(10) (60 Months)	05.02.2025	31.12.2025	31.03.2026	28.02.2027	31.12.2027

**14. Monitoring mechanism**

14.1 The MIS reports of all stages of scrutiny and subsequent proceeding of demand & recovery are available on BO Web system. The presently available MIS reports are according to status of notices and action by Proper Officer.

14.2 The scrutiny and subsequent proceedings of demand & recovery can be effectively supervised and monitored by use of following MIS reports of BO system.

**Table-5**

<b>Report ID</b>	<b>Description of Report</b>	<b>Expected Information</b>	<b>Monitoring and review procedure</b>
<b>MIS ASMT 3.1</b>	Count of cases scrutinized, and action taken thereon	Information of disposal of scrutiny cases by way of payment, closure by acceptance of submission or recommendation of demand & recovery.	To be put up monthly to Dy. Commissioner /Asst Commissioner of Taxes and quarterly to Jt. Commissioner of Taxes
<b>MIS ASMT 3.2</b>	Count of cases scrutinized but pending for taking action, as on date.	Information of cases pending for disposal as on date of report.	
<b>MIS ASMT 3.3</b>	Count of cases scrutinized but pending for taking action, month end.	Information of cases pending for disposal at the month end.	To be put up monthly to Dy. Commissioner /Asst Commissioner of Taxes and quarterly to Jt. Commissioner of Taxes
<b>MIS ASMT 1.1</b>	Count of applications filed in <b>FORM GST DRC-03</b> and processing thereof.	Information of <b>FORM GST DRC-03</b> on which officer acted upon as on date of report and amount involved therein.	
<b>MIS ASMT 1.2</b>	Count of pendency of applications filed in <b>FORM GST DRC-03</b> , as on date	Information of <b>FORM GST DRC-03</b> pending for action by officer as on date of report.	
<b>MIS ASMT 1.3</b>	Count of pendency of applications filed in <b>FORM GST DRC-03</b> , month end.	Information of <b>FORM GST DRC-03</b> pending for action by officer at the end of month.	
<b>MIS ASMT 2.1</b>	Count of SCNs issued, cases assessed, dropped/ withdrawn and demand paid.	Comprehensive report of <b>FORM GST DRC-01</b> issued containing amount involved in notices, demand created out of it, amount of which notices dropped	To be put up monthly to Dy. Commissioner /Asst Commissioner of Taxes and quarterly to Jt. Commissioner of Taxes

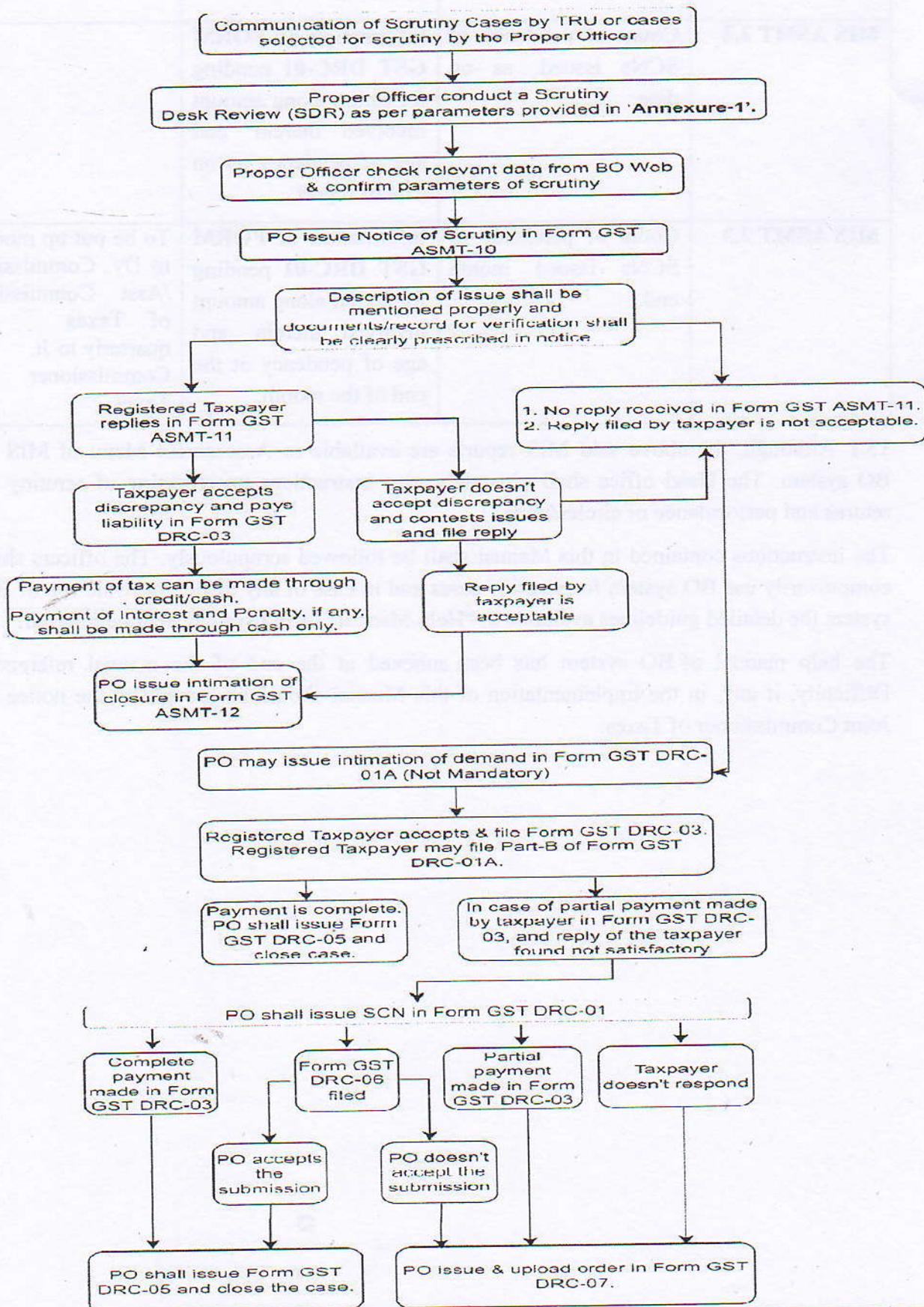
		and amount recovered after issue of order u/s 73 or 74.	
<b>MIS ASMT 2.2</b>	Count of pendency of SCNs issued, as on date.	Information of <b>FORM GST DRC-01</b> pending for action along amount involved therein and age of pendency as on date of report.	
<b>MIS ASMT 2.3</b>	Count of pendency of SCNs issued month end.	Information of <b>FORM GST DRC-01</b> pending for action along amount involved therein and age of pendency at the end of the month.	To be put up monthly to Dy. Commissioner /Asst Commissioner of Taxes and quarterly to Jt. Commissioner of Taxes

**15.1** Although, the above said MIS reports are available in Assessment Menu of MIS in BO system. The Head office shall separately give instructions on reporting of scrutiny of returns and performance of circles/units.

The instructions contained in this Manual shall be followed scrupulously. The officers shall compulsorily use BO system for scrutiny cases and in case of any difficulty while use of BO system the detailed guidelines available in "Help Manual" of BO system shall be referred.

The help manual of BO system has been annexed at the end of the manual reference. Difficulty, if any, in the implementation of this Manual should be brought to the notice of Joint Commissioner of Taxes.

## Scrutiny of Returns at a Glance (Flow Chart)



## Annexure 1

### Scrutiny Desk Review

(The Head Office shall only supply a list of GSTINs with basic data. Once a particular GSTIN has been received then the field officer shall do return scrutiny as per particulars below)

<u>S No.</u>	<u>Indicative Parameter</u>	<u>Description of the Parameter</u>	<u>How to view parameter on BO Web System</u>
1.	GSTR-1 – GSTR-3B Gap	<p>Tax liability on account of “<i>Outward taxable supplies (other than zero rated, nil rated and exempted)</i>” and “<i>Outward taxable supplies (zero rated)</i>” as declared in table 3.1(a) and table 3.1(b) respectively of FORM GSTR-3B may be verified with corresponding tax liability in respect of outward taxable supplies declared in table 4 (other than table 4B), table 5, table 6, table 7A(1), table 7B(1), table 11A and table 11B (along with the net effect of amendments thereof in Table 9, 10 and 11(II)) of FORM GSTR-1.</p> <p>Where the tax liability in respect of supplies declared in the aforementioned tables of FORM GSTR-1 exceeds the liability declared in table 3.1(a) and table 3.1(b) of FORM GSTR-3B, it may indicate short</p>	<p>Comparison between liability declared in GSTR-1 and GSTR-3B can be viewed by the PO on BO WEB portal after login → Services→Taxpayer Account→Record Search (Returns)→Fill GSTIN→Select Year→Click Search→Click Tax liabilities and ITC comparison (GSTR-1, GSTR-3B and GSTR-2A/2B).</p> <p>Or</p> <p>This can be viewed at 360 Degree Profile of taxpayer available on the officer’s login on Meghalaya taxportal i.e., Meghalayatax.gov.in. Proper Officers can fetch this profile after login in Meghalaya tax portal→MIS→Dashboard→GST Dashboard→Taxpayer 360.</p>

		<p>payment of tax.</p> <p>It may be noted that Table 11B of FORM GSTR-1 captures details of advance amount received in respect of supply of services (goods also upto 15.12.2017) in earlier tax periods and adjusted against the supplies shown in the current tax period in table 4, 5, 6 and 7 of FORM GSTR-1. As such, the impact of such details in Table 11B is reduction in liability for the tax period under consideration, as the tax should have already been paid upon receipt of such advance amount.</p>	
2.	<p><b>Tax liability on account of “Inward supplies (liable to reverse charge)” as declared in Table 3.1(d) of FORM GSTR-3B may be verified with the following:</b></p>		
	<p><b>(i) ITC availed in Table 4(A)(2) and Table 4(A)(3) of FORM GSTR-3B.</b></p>	<p>Availment of ITC in excess of the liability discharged on account of reverse charge supplies may indicate either short payment of tax liability on account of RCM supplies or excess availment of input tax credit in respect of RCM supplies.</p>	<p>GSTR-3B can be viewed by the PO on BO WEB portal after login → Services → Taxpayer Account → Record Search (Returns) → Fill GSTIN → Select Year → Click Search → Click ARN of the respective month.</p>
	<p><b>(ii) ITC in respect of</b></p>	<p>In respect of inward</p>	<p>GSTR-2A can be viewed by the PO</p>

<p><b>inward supplies attracting reverse charge as available in Table 3 and Table 5 (along with the net effect of amendments thereof in Table 4 and Table 6 respectively) of FORM GSTR-2A.</b></p>	<p>supplies attracting reverse charge received from a registered person, the details of corresponding invoices and debit/credit notes are communicated in table 3 and table 5 of <b>FORM GSTR- 2A</b>. Further, in case of amendment of such details by the corresponding supplies in their <b>FORM GSTR-1</b>, the details of such amendments are communicated in table 4 and table 5 respectively.</p> <p>However, the details of such inward supplies from unregistered persons are not communicated in <b>FORM GSTR-2A</b>, as only registered persons furnish <b>FORM GSTR-1</b>. Moreover, details of ITC on account of tax paid on import of services also are not communicated in <b>FORM GSTR-2A</b>. As such, the reverse charge supplies declared in table 3.1(d) of <b>FORM GSTR-3B</b> cannot be less than the inward supplies attracting reverse charge as available in the above-mentioned tables of <b>FORM GSTR-2A</b>.</p> <p>Where the RCM supplies declared in table 3.1(d) of <b>FORM GSTR-3B</b> are less than the inward</p>	<p>on BO WEB portal after login in Services→ Taxpayer Account→ Record Search→ Fill GSTIN→ Select GSTR-2B in Document Type→Select Return in Related To→Select Year→Click Search→Click Month.</p> <p>Or</p> <p>GSTR-2A can be viewed by the PO after login on PSRM under MeghalayaTax portal.</p> <p>ToDo→MainMenu→GST All India Taxpayer's Information→All India Taxpayer's Info - GSTR2A View→ Fill GSTIN→ Select Month→ Select Financial Year→ Select Section Name→Click Search.</p>
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		<p>supplies attracting reverse charge as per details available in <b>FORM GSTR-2A</b>, it may indicate short payment of tax liability on account of RCM supplies.</p> <p>It may be noted that the said tables in <b>FORM GSTR-2A</b> contain details of supplies attracting forward as well as reverse charge. Therefore, only the supplies against which there is "Yes" or "Y" in column 14 of Table 3, column 16 of Table 4, column 15 of Table 5 and column 18 of Table 6 may be considered.</p> <p>In cases where GSTR 2B is available, the details of ITC available on Reverse Charge can be verified from the Table 3 of GSTR-2B.</p>	
	<p>(iii) Tax/Cess paid in cash as per column 8 of Table 6.1 of <b>FORM GSTR-3B</b>.</p>	<p>In respect of inward supplies liable to reverse charge, tax/cess is to be paid in cash. Besides such RCM payments in cash, there may also be other payments in cash by the registered person. In any case, tax liability off-set in cash should not be less than the liability arising on account of reverse charge as per table 3.1(d) of <b>FORM</b></p>	<p>GSTR-3B can be viewed by the PO on BO WEB portal after login→ Services→Taxpayer Account→Record Search (Returns)→Fill GSTIN→Select Year→Click Search→Click ARN of the respective month.</p>

		<b>GSTR-3B.</b> Where the tax liability off-set in cash is less than the liability arising on account of reverse charge, it may indicate short payment of tax.	
3.	<b>ITC availed in respect of "Inward supplies from ISD" in Table 4(A)(4) of FORM GSTR-3B may be verified with Table 7 (along with the net effect of amendments thereof in Table 8) of FORM GSTR-2A.</b>	ITC availed in respect of "Inward supplies from ISD" in Table 4(A)(4) of FORM GSTR-3B can be verified with Table 7 (along with the net effect of amendments thereof in Table 8) of FORM GSTR-2A.	<p>GSTR-3B can be viewed by the PO on BO WEB portal after login → Services → Taxpayer Account → Record Search (Returns) → Fill GSTIN → Select Year → Click Search → Click ARN of the respective month.</p> <p>GSTR-2A can be viewed by the PO on BOWEB portal after login in Services → Taxpayer Account → Record Search → Fill GSTIN → Select GSTR-2A in Document Type → Select Return in Related To → Select Year → Click Search → Click Month.</p> <p>Or</p> <p>GSTR-2A can be viewed by the PO after login on PSRM under MeghalayaTax portal.</p> <p>ToDo → MainMenu → GST All India Taxpayer's Information → All India Taxpayer's Info - GSTR2A View → Fill GSTIN → Select Month → Select Financial Year → Select Section Name → Click Search.</p>
4.	<b>ITC availed in respect of "All other ITC" in Table 4(A)(5) of FORM GSTR-3B may be verified with Table 3 and Table 5 (along with the net effect of amendments thereof in Table 4 and Table</b>	It may be noted that the said tables in <b>FORM GSTR-2A</b> contain details of supplies attracting forward as well as reverse charge. Therefore, only the supplies against which there is "No" or "N" in column 14 of	<p>Comparison between ITC claimed in GSTR-3B and ITC available in GSTR-2A can be viewed by the PO on BO WEB portal after login → Services → Taxpayer Account → Record Search (Returns) → Fill GSTIN → Select Year → Click Search → Click Tax liabilities and ITC comparison</p>

	<p>6 respectively) of FORM GSTR-2A.</p>	<p>Table 3, column 16 of Table 4, column 15 of Table 5 and column 18 of Table 6 may be considered.</p>	<p>(GSTR-1, GSTR-3B and GSTR-2A/2B).</p> <p>Or</p> <p>This can be viewed at 360 Degree Profile of taxpayer available on the officer's login on Meghalaya tax portal i.e., Meghalayatax.gov.in. Proper Officers can fetch this profile after login in Meghalaya tax portal → MIS → Dashboard → GST Dashboard → Taxpayer 360. It may be noted that amendments are not provided in this Taxpayers 360 tool.</p>
<p>5.</p>	<p>It may be verified that the taxable value declared on account of "Outward taxable supplies (other than zero rated, nil rated and exempted)" in Table 3.1(a) of FORM GSTR-3B is not less than the net amount liable for TCS and TDS credit as per Column 6 of Table 9 of FORM GSTR-2A.</p>	<p>Section 51 of the MGST Act mandates deduction of tax at source in respect of supplies made to TDS deductors. Similarly, section 52 of the MGST Act requires electronic commerce operators to collect tax at source in respect of supplies made through them. The details of such TDS and TCS are furnished by the corresponding deductors and operators in their FORM GSTR-7 and FORM GSTR-8 respectively and communicated to the registered person in Table 9 of FORM GSTR-2A. Besides such supplies, the registered person may have other supplies also. However, the taxable value declared on account of "Outward taxable supplies (other</p>	<p>GSTR-3B can be viewed by the PO on BO WEB portal after login → Services → Taxpayer Account → Record Search (Returns) → Fill GSTIN → Select Year → Click Search → Click ARN of the respective month.</p> <p>GSTR-2A can be viewed by the PO on BOWEB portal after login in Services → Taxpayer Account → Record Search → Fill GSTIN → Select GSTR-2A in Document Type → Select Return in Related To → Select Year → Click Search → Click Month.</p> <p>Or</p> <p>GSTR-2A can be viewed by the PO after login on PSRM under MeghalayaTax portal.</p> <p>ToDo → MainMenu → GST All India Taxpayer's Information → All India Taxpayer's Info - GSTR2A View → Fill GSTIN → Select Month → Select Financial Year → Select Section Name → Click Search.</p>

		<p>than zero rated, nil rated and exempted)" in Table 3.1(a) of <b>FORM GSTR-3B</b> cannot be less than the net amount liable for TCS and TDS credit as per Column 6 of Table 9 of <b>FORM GSTR-2A</b>. A discrepancy on the aforementioned count may indicate short reporting of supplies and consequent short payment of tax.</p>	
<p>6.</p>	<p><b>Liability on account of outward supplies in Table 3.1(a) and 3.1(b) of FORM GSTR-3B should be verified with the Tax liability as declared in e-way bills.</b></p>	<p>Rule 138 of the MGST Rules mandates generation of e-way bill before commencement of movement of goods of consignment value exceeding fifty thousand rupees (in relation to supply, or for reasons other than supply, or due to inward supply from unregistered person). Besides such supplies, the registered person may also have such other supplies which do not require generation of e-way bills, such as supply of services or supplies as specified in sub-rule (14) of rule 138, etc. Therefore, e-way bills capture a part of supplies made by the registered person. However, in table 3.1 of <b>FORM GSTR-3B</b>, the registered person is required to declare details of all outward supplies.</p>	<p>GSTR-3B can be viewed by the PO on BO WEB portal after login→ Services→Taxpayer Account→Record Search (Returns)→Fill GSTIN→Select Year→Click Search→Click ARN of the respective month.</p> <p>Outward supply declared in E-way Bill by any taxpayer can be verified by the PO by logging into E-Way Bill System Portal using URL <a href="https://mis.ewaybillgst.gov.in">https://mis.ewaybillgst.gov.in</a></p> <p>Or</p> <p>This can be viewed at 360 Degree Profile of taxpayer available on the officer's login on Meghalaya taxportal i.e., <a href="http://Meghalayatax.gov.in">Meghalayatax.gov.in</a>. Proper Officers can fetch this profile after login in Meghalaya tax portal→MIS→Dashboard→GST Dashboard→Taxpayer 360.</p>

		Accordingly, liability declared in table 3.1 (a) and (b) of <b>FORMGSTR-3B</b> should not be less than tax liability as declared in the e-way bills.	
7.	<b>Claim of ITC in respect of supplies from taxpayers whose registrations have been cancelled retrospectively.</b>	In case of retrospective cancellation of registration of a supplier, the recipient is not entitled to claim ITC in respect of invoices or debit notes issued after the effective date of cancellation of the registration. Effective date of cancellation of registrations of the suppliers, if any, is made available in Table 3 / Column 20 of <b>FORM GSTR-2A</b> . Accordingly, it may be verified whether the registered person has availed ITC in respect of such invoices or debit notes issued by the suppliers after the effective date of cancellation of their registrations.	<p><b>GSTR-3B</b> can be viewed by the PO on BO WEB portal after login→ Services→Taxpayer Account→Record Search (Returns)→Fill GSTIN→Select Year→Click Search→Click ARN of the respective month.</p> <p><b>GSTR-2A</b> can be viewed by the PO on BOWEB portal after login in Services→Taxpayer Account→Record Search→Fill GSTIN→Select <b>GSTR-2A</b> in Document Type→Select Return in Related To→Select Year→Click Search→Click Month.</p> <p>Or</p> <p><b>GSTR-2A</b> can be viewed by the PO after login on PSRM under MeghalayaTax portal.</p> <p>ToDo→MainMenu→GST All India Taxpayer's Information→All India Taxpayer's Info - <b>GSTR2A View</b>→Fill GSTIN→ Select Month→ Select Financial Year→ Select Section Name→Click Search.</p>
8.	<b>Ineligible ITC availed in respect of invoices / debit notes issued by the suppliers who have not filed their GSTR-3B returns for the relevant tax period.</b>	Table 3/ Column No 17 of <b>FORM GSTR-2A</b> of the registered person contains the details of " <b>GSTR-3B filing status</b> " of the supplier in respect of each invoice / debit note received by the registered person. Where	<p><b>GSTR-3B</b> can be viewed by the PO on BO WEB portal after login→ Services→Taxpayer Account→Record Search (Returns)→Fill GSTIN→Select Year→Click Search→Click ARN of the respective month.</p> <p><b>GSTR-2A</b> can be viewed by the PO on BOWEB portal after login in</p>

		<p>the said status is "No", it indicates the supplier has furnished invoice details in his <b>FORM GSTR-1</b>, but has not furnished the return in <b>FORM GSTR-3B</b> for the corresponding tax period. The availment of ITC in respect of such invoices / debit notes may be checked.</p>	<p>Services→Taxpayer Account→Record Search→Fill GSTIN→Select GSTR-2A in Document Type→Select Return in Related To→Select Year→Click Search→Click Month.</p> <p>Or</p> <p>GSTR-2A can be viewed by the PO after login on PSRM under MeghalayaTax portal.</p> <p>ToDo→MainMenu→GST All India Taxpayer's Information→All India Taxpayer's Info - GSTR2A View→Fill GSTIN→ Select Month→ Select Financial Year→ Select Section Name→Click Search.</p>
<p>9.</p>	<p><b>Whether GSTR-3B of a tax period is filed after the last date of availment of ITC in respect of any invoice / debit note as per section 16(4). In such cases, no ITC shall be availed in the return.</b></p>	<p>Sub-section (4) of section 16 of MGST Act provides for availment of ITC only till the due date of furnishing of <b>FORM GSTR-3B</b> for the month of September following the end of FY to which such ITC pertains or furnishing of relevant Annual Return, whichever is earlier. Accordingly, if any return in <b>FORM GSTR-3B</b> is furnished after such time by the registered person under scrutiny, any ITC availed therein is inadmissible.</p> <p>It may also be noted that <i>vide</i> proviso to sub-section (4) of section 16, for FY 2017-18, availment of ITC was allowed beyond the due</p>	<p>GSTR-1 and GSTR-3B can be viewed by the PO on BO WEB portal after login→ Services→Taxpayer Account→Record Search (Returns)→Fill GSTIN→Select Year→Click Search→Click ARN of the respective month.</p>

		<p>date of furnishing of return for the month of September, 2018 till the due date of furnishing of the return in <b>FORM GSTR-3B</b> for the month of March, 2019 subject to the condition that the details of the said invoices / debit notes should have been furnished by the suppliers in their <b>FORM GSTR-1</b> till the due date of furnishing of <b>FORM GSTR-1</b> for the month of March, 2019.</p>	
10.	<p><b>ITC availed in respect of "Import of goods" in Table 4(A)(1) of FORM GSTR-3B may be verified with corresponding details in Table 10 and Table 11 of FORM GSTR-2A.</b></p>	<p>Wherever required, the details of such imports may also be cross verified from ICEGATE portal.</p>	<p><b>GSTR-3B</b> can be viewed by the PO on BO WEB portal after login→ Services→Taxpayer Account→Record Search (Returns)→Fill GSTIN→Select Year→Click Search→Click ARN of the respective month.</p> <p><b>GSTR-2A</b> can be viewed by the PO on BOWEB portal after login in Services→Taxpayer Account→Record Search→Fill GSTIN→Select <b>GSTR-2A</b> in Document Type→Select Return in Related To→Select Year→Click Search→Click Month.</p> <p>Or</p> <p><b>GSTR-2A</b> can be viewed by the PO after login on PSRM under MeghalayaTax portal.</p> <p>ToDo→MainMenu→GST All India Taxpayer's Information→All India Taxpayer's Info - <b>GSTR2A View</b>→ Fill GSTIN→ Select Month→ Select Financial Year→ Select Section Name→Click Search.</p>

			<p>The details of ITC availed on import of goods can be verified by entering details of Bill of Entry on ICEGATE portal. The URL for the same is <a href="https://enquiry.icegate.gov.in/enquiryatices/beTrackIces">https://enquiry.icegate.gov.in/enquiryatices/beTrackIces</a> "<u>ICEGATE - Bill Of Entry At ICES</u>"</p>
11.	<p><b>Whether the registered person has made reversals of ITC in accordance with provisions of rule 42 and rule 43 of the MGST Rules.</b></p>	<p>Rule 42 of the MGST Rules provides for manner of determination of input tax credit in respect of inputs or input services and reversal thereof. Rule 43 of MGST Rules provides for manner of determination of input tax credit in respect of capital goods and reversal thereof in certain cases. The registered person avails ITC in table 4(A) of <b>FORM GSTR-3B</b> and reverses in Table 4(B). It may be verified whether requisite reversals have actually been made by the said registered person.</p>	<p><b>GSTR-3B</b> can be viewed by the PO on BO WEB portal after login→ Services→Taxpayer Account→Record Search (Returns)→Fill GSTIN→Select Year→Click Search→Click ARN of the respective month.</p>
12.	<p><b>Whether the registered person has paid interest liability in terms of section 50.</b></p>	<p>As per section 50 of the MGST Act a registered person is required to pay interest on delayed payment of tax. It may be verified whether interest payable as per the provisions of section 50 of the MGST Act has actually been paid by the registered person. Where the taxpayer has</p>	<p>It may be noted that proviso to Sub section (1) of Section 50 states that the interest on tax is payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, interest</p>

		made payment voluntarily or by any other reasons in <b>FORM GST DRC-03</b> , it shall be ensured by the Proper Officer that the applicable interest liability has been discharged by the taxpayer.	shall be payable on that portion of the tax which is paid by debiting the electronic cash ledger.
13.	<b>Whether the registered person has paid late fee in terms of section 47 in respect of returns/statements.</b>	As per section 47 of the MGST Act, 2017 a registered person is required to pay late fee for delayed filing of returns / statements under the Act. It may be verified whether late fee payable as per the provisions of section 47 of the MGST Act has actually been paid by the registered person.	
14.	<b>Filing of GSTR-9 and GSTR-9C by the eligible taxpayers.</b>	It shall be ensured by the Proper Officers that the taxpayers liable to file GSTR-9 and GSTR-9C have filed their returns and if not filed then late fee shall be recovered.	
15.	<b>Verification of transitional credit.</b>	Transitional credit claimed by the taxpayers shall be verified by the Proper Officer.  Any taxpayer who has not filed HVAT return for last quarter of 2016-17 and first quarter of 2017-18 but claimed transitional credit in TRAN-1.  Closing balance in HVAT R-1 and R-2 is less than the credit	

		claimed in TRAN-1.	
16.	<b>Scrutiny of Composition Taxpayers</b>	Taxpayers opted for composition but showing turnover more than 1.5 Cr.	
17.	<b>Any other Parameter that the proper officer deems fit.</b>		

**Annexure No-2**  
**FAO's (Scrutiny of Returns)**  
**(As provided by GSTN)**

## **FAQs > Scrutiny of Returns**

### **1. I am not getting Scrutiny of Returns link in my Dashboard. Why?**

You may not have been assigned the role of Adjudicating Authority by the State Admin. Request your State Admin to allocate you the role of Adjudicating Authority. Once the role is assigned, you will be allocated Scrutiny of Returns link for further action.

### **2. When do a Tax Official need to conduct Scrutiny of Returns?**

In case, any discrepancy is found in return furnished by registered person on the basis of risk parameters or suo-moto on his / her own motion, then Tax Official can issue a notice informing the user of such discrepancies and seek clarification from that person.

Registered person may either accept such discrepancies and pay tax, interest and penalty amount arising from such discrepancies and inform the same to the Tax Official or furnish an explanation for the identified discrepancy.

Where the explanation furnished by the registered person is found to be satisfactory, the Tax Official needs to issue order of acceptance of reply against notice issued and if it is not acceptable, then Tax Official may proceed to determine the tax and other dues or may recommend the case to Audit/ Specialaudit/ Enforcement wing.

### **3. From where can I issue notice to the taxpayers?**

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Scrutiny of Returns > Case Detail > NOTICES** option.

### **4. From where can I view the reply filed by the taxpayers?**

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Scrutiny of Returns > Case Detail > REPLIES** option.

**5. From where can I recommend the case to other modules?**

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Scrutiny of Returns > Case Detail > RECOMMEND** option.

**6. When can I recommended a case to other modules?**

In case, reply to notice given by the taxpayer is not satisfactory, you can recommend to initiate proceedings u/s 73/74 for determination of tax or recommend to initiate action under Audit/ Special Audit/Enforcement u/s 65/66/67.

**7. From where can I issue orders to the taxpayers?**

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Scrutiny of Returns > Case Detail > ORDERS** option.

**8. What will happen once "Drop Proceedings" order is issued?**

In case, reply to notice given by the taxpayer is satisfactory, you can issue the "Drop Proceedings" order.

Once the "Drop Proceedings" order is issued, status of the case is updated to "Order for dropping proceedings issued". Also, system sends an intimation to the taxpayer via email and SMS, and makesthis order available on the Taxpayer's dashboard.

**9. From where can I add additional documents related to Case ID?**

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Scrutiny of Returns > Case Detail > REFERENCES** option.

**10. Does a taxpayer get any intimation about the notice or order issued to them?**

Taxpayer will get intimation about all notices and orders issued to him/her though SMS and e-mail.

### **11. By when can a taxpayer reply to notice issued to them?**

The taxpayer need to reply within 30 days from the date of service of notice issued u/s 61 to furnish explanation or request for extension.

### **12. What needs to be done in case reply to notice given by the taxpayer is not satisfactory?**

In case, reply to notice given by the taxpayer is not satisfactory, you need to recommend to initiate proceedings u/s 73/74 for determination of tax or recommend to initiate action under Audit/ Special Audit/Enforcement u/s 65/66/67. Once it's recommended, then:

- Internal Reference Number (ARN/Case id) will get generated
- The work item (ARN/Case id) will appear in pending list under „Determination of Tax“ under Assessment & Adjudication module or will appear under work item list under Audit/ Special Audit/Enforcement modules to initiate action
- Internal status will be „Recommended for action u/s 73/74“ or „Recommended for audit u/s 65“ or „Recommended for special audit u/s 66“ or „Recommended for enforcement/survey u/s 67“
- Status of RFN taxpayer will remain „Reply furnished, pending for order“

### **13. What are the various statuses for Scrutiny of Returns?**

Various statuses for Scrutiny of Returns updated automatically by GST Portal are:

1. Pending for Action by tax officer: Status of ARN of return under work item of A/A for scrutiny
2. Closed: On removing the item from „List of Return under Scrutiny“
3. Pending for reply by taxpayer: Status of ARN/Case id and RFN upon issue of notice
4. Reply furnished: Pending for order by tax officer: Status of ARN/ Case id and RFN upon submission of reply
5. Reply not furnished, pending for order: Status of ARN/ Case id and RFN, if person does not attend PH/furnish explanation on date specified in SCN or Extended date
6. Order for dropping proceedings issued: Status of ARN/ Case id and RFN upon dropping the proceedings
7. Recommended for action u/s 73: Status of ARN/ Case id upon initiating proceedings u/s 73 for Determination of Tax

8. Recommended for action u/s 74: Status of ARN/ Case id upon initiating proceedings u/s 74 for Determination of Tax
9. Recommended for Audit u/s 65: Status of ARN/ Case id upon recommended the case to Audit
10. Recommended for Special Audit u/s 66: Status of ARN/ Case id upon recommended the case to Special Audit
11. Recommended for Survey/ Inspection u/s 67: Status of ARN/ Case id upon Recommended the case under Enforcement
12. Pending for order by tax officer: Status of ARN/ Case id and RFN, in case, no reply submitted against notice within time specified or extended time

#### 14. Do I need to upload details of receipt of order sent by post to the taxpayer?

Tax Officer needs to update the details of receipt of order sent by post to the taxpayer in „Reference folder i.e. date of delivery and upload the receipt related to post on the GST portal.

#### 15. What is the difference between Communication and References tab?

Communication tab is used to upload documents which have been used to communicate to taxpayer offline. References tab is used to upload additional documents or communication related to the case.

## Scrutiny of Returns

#### How can I conduct procedure of scrutiny of Returns against the taxpayer?

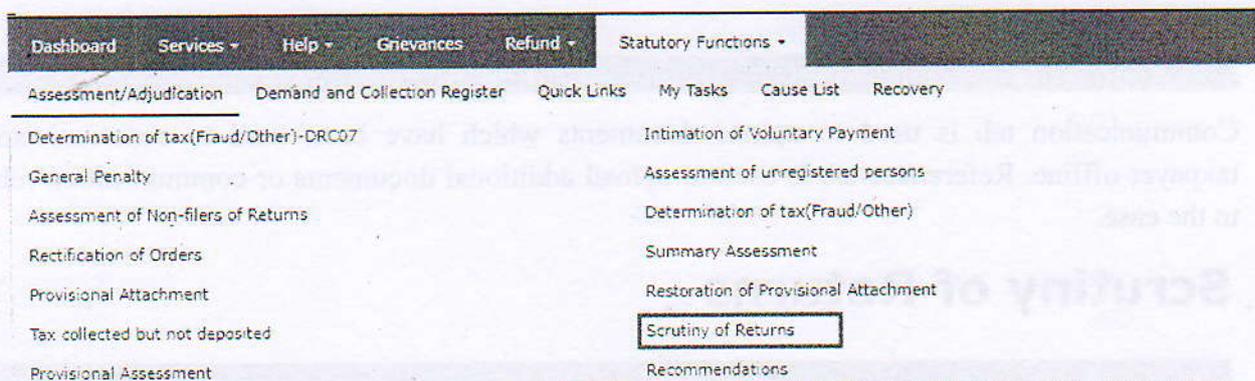
To conduct procedure of scrutiny of Returns u/s 61 and proceed to determine tax & other dues u/s 73 or 74, or to recommend for initiating action u/s 65, 66 or 67 against the taxpayer, in the role of Adjudicating Authority, perform following steps:

- A. Initiate Suo Moto or Search for ARN
  - A (1). Initiate Suo Moto Proceeding
  - A (2). Search for an already-created ARN/Case ID
- B. Take action using **NOTICES** tab of Case Details screen:
  - B (1). Issue/View Notice
  - B (2). Reminder
  - B (3). Adjournment

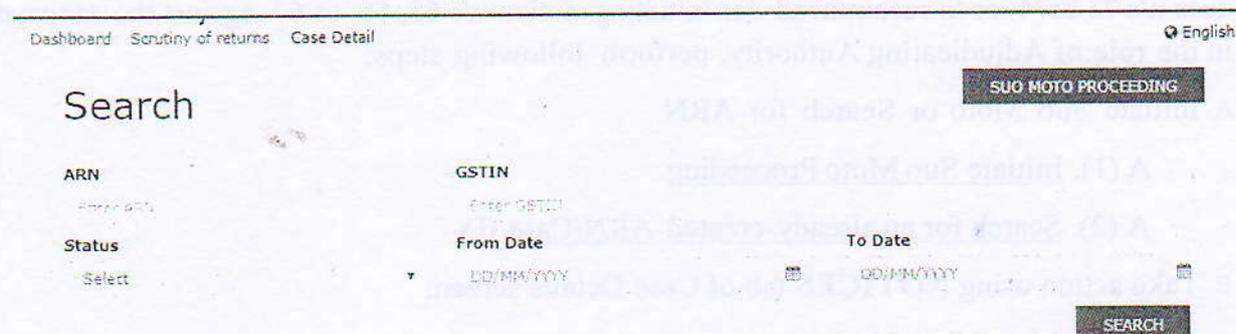
- C. Take action using **REPLIES** tab of Case Details screen: View replies filed by the taxpayer
- D. Take action using **ORDERS** tab of Case Details screen: Drop Proceedings
- E. Take action using **REFERENCES** tab of Case Details screen:
  - E (1). Upload Communication
  - E (2). References related to the case
- F. Take action using **RECOMMEND** tab of Case Details screen: Add Recommendation

### A (1). Initiate Suo-Moto Proceedings for Scrutiny of Returns

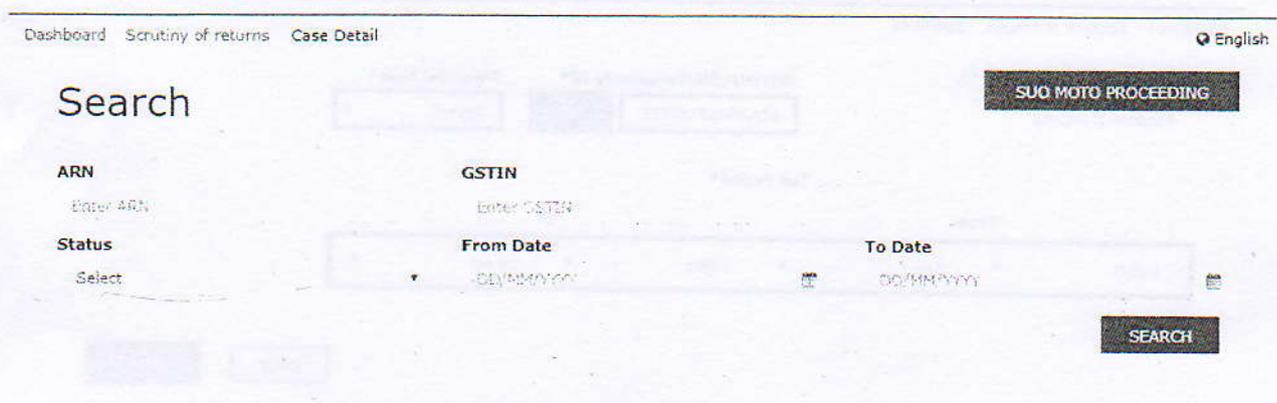
1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Scrutiny of Returns** option.



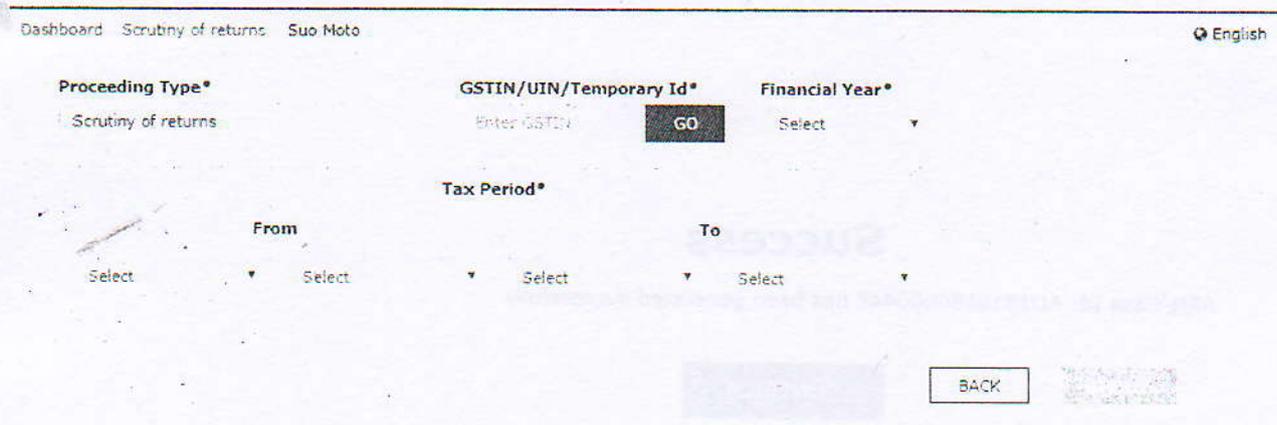
4. The **Scrutiny of Returns** page is displayed.



5. Click the **SUO MOTO PROCEEDING** button.



6. The **Suo Moto** page is displayed. The "Proceeding Type" field gets auto-populated.



7. Enter the **GSTIN** or **UIN** or **Temporary Id** of the taxpayer.

8. Click the **GO** button. This will enable the **CREATE** button.

9. Select the **Financial Year** from the drop-down list.

10. Select the Tax Period from the **From** and **To** drop-down lists for the period for which you want to initiate scrutiny of returns.

11. Click the **CREATE** button.

**Proceeding Type\***  
 Scrutiny of returns

**GSTIN/UIN/Temporary Id\***  
 18AJIPA1572E7ZE **GO**

**Financial Year\***  
 Select

**Tax Period\***

From To

Select Select Select Select

BACK CREATE

12. A success message is displayed. Click **CONTINUE**.

## Success

ARN/Case Id: AD181018000044P has been generated successfully

CONTINUE

13. **Scrutiny of Returns** Case Detail page is displayed. From this page, you can initiate proceedings for Scrutiny of Returns by operating on the tabs provided at the left-hand side of the page: **NOTICES**, **REPLIES**, **ORDERS**, **REFERENCES** and **RECOMMEND**.

ARN/Case Id  
AD181018000044P

GSTIN/UIN/Temporary Id  
18AJIPA1572E7ZE

Date of Application/Case Creation  
22/10/2018

Status  
Pending for action by tax officer

NOTICES

ADD NOTICE

REPLIES

ORDERS

REFERENCES

RECOMMEND

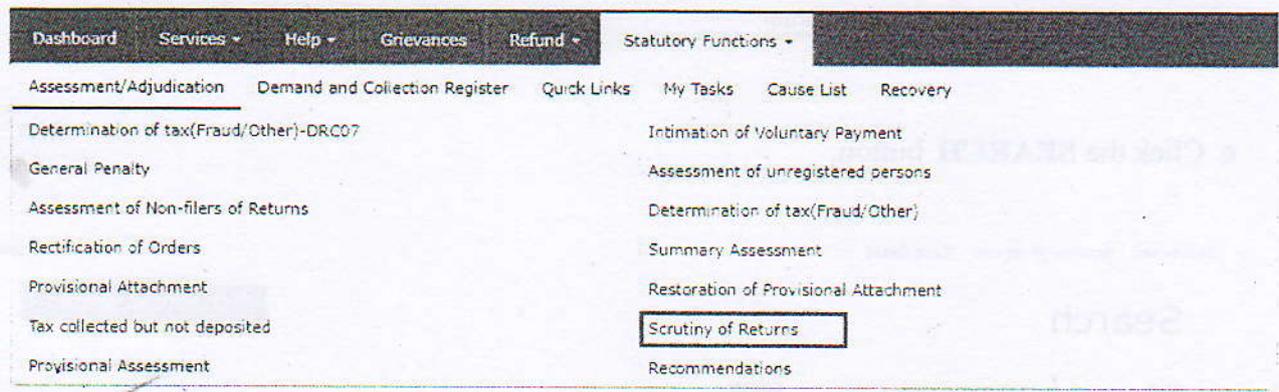
Type	Reference Number	Issue Date	Due Date to Reply/PH	Section	Attachments
------	------------------	------------	----------------------	---------	-------------

No Records Found

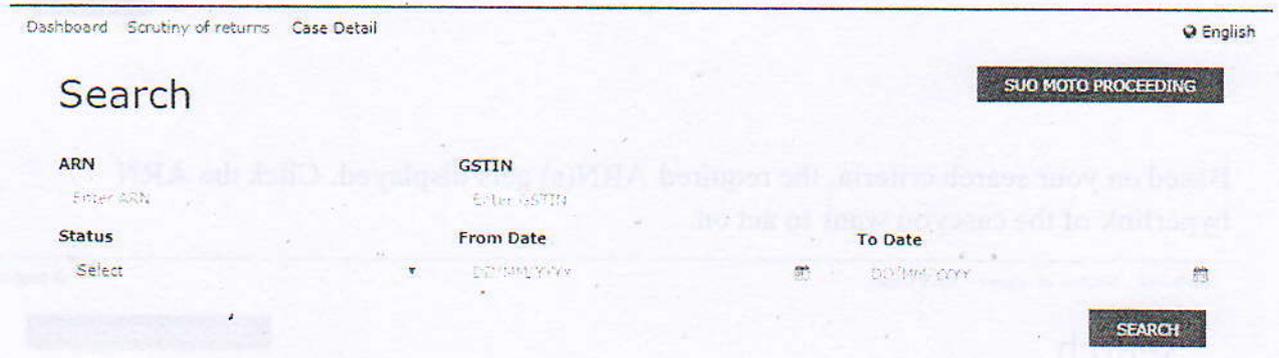
Or, you can also search the **Scrutiny of Returns** application page by either searching for the ARN(Application Reference Number)/GSTIN/Status/Period by navigating to **Statutory Functions > Assessment/Adjudication > Scrutiny of Returns** option.

**A (2). Go to Scrutiny of Returns application page by searching for the ARN (Application Reference Number)/GSTIN/Status/Period**

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Scrutiny of Returns** option.



4. Search page is displayed.



5. Choose any one of the four displayed fields as your search criteria and enter the required information:

**ARN, GSTIN, Status** or Period From and Period To Date.

**Note:** You must enter data in at least one field to proceed.

Status

Select

- Select
- Pending for action by tax officer
- Pending for reply by taxpayer
- Order for dropping proceedings issued
- Recommended for Audit u/s 65
- Recommended for Special Audit u/s 66
- Recommended for Survey/ Inspection u/s 67
- Recommended for action u/s 73
- Recommended for action u/s 74
- Reminder No. 1 issued
- Reminder No. 2 issued
- Reminder No. 3 issued
- Reply furnished, Pending for order by tax officer
- Reply not furnished, pending for order

6. Click the **SEARCH** button.

Dashboard Scrutiny of returns Case Detail

English

## Search

SUO MOTO PROCEEDING

ARN

GSTIN

Status

From Date

To Date

**SEARCH**

Based on your search criteria, the required ARN(s) gets displayed. Click the ARN hyperlink of the case you want to act on.

Dashboard Scrutiny of returns Case Detail

English

## Search

SUO MOTO PROCEEDING

ARN

GSTIN

Status

From Date

To Date

**SEARCH**

All existing ARNs/Case IDs for a particular GSTIN are shown below. You can take action by selecting any particular ARNs/Case IDs.

### List of Application/Case Reference Numbers (ARNs)

ARN :	GSTIN :	Applicant Name :	Date Of Filing :	Status :
<a href="#">AD181018000044P</a>	19AJIPA1572E7ZE	ANGAD JASBIRSINGH ARORA	22/10/2018	Pending for action by tax officer

(22)

7. **Scrutiny of Returns** Case Detail page is displayed. From this page, you can initiate proceedings for Scrutiny of Returns by operating on the tabs provided at the left -hand side of the page: **NOTICES**, **REPLIES**, **ORDERS**, **REFERENCES** and **RECOMMEND**.

**Note:** On this page, the **NOTICES** tab is selected by default.

Dashboard Scrutiny of returns Case Detail English

ARN/Case Id: AD181018000044P      GSTIN/UIN/Temporary Id: 18AJIPA1572E7ZE      Date of Application/Case Creation: 22/10/2018      Status: Pending for action by tax officer

**NOTICES**      **ADD NOTICE -**

Type	Reference Number	Issue Date	Due Date to Reply/PH	Section	Attachments
No Records Found					

REPLIES  
ORDERS  
REFERENCES  
RECOMMEND

### B (1). Issue Notice

To issue notice for information to the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the Notices/Reminder/Adjournment issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **NOITCE**.

Dashboard Scrutiny of returns Case Detail English

ARN/Case Id: AD181018000044P      GSTIN/UIN/Temporary Id: 18AJIPA1572E7ZE      Date of Application/Case Creation: 22/10/2018      Status: Pending for action by tax officer

**NOTICES**      **ADD NOTICE -**

Type	Reference Number	Issue Date	Due Date to Reply/PH	Section	Attachments
No Records Found					

REPLIES      REMINDER  
ORDERS      **NOTICE**  
REFERENCES      ADJOURNMENT  
RECOMMEND

The NOTICE page is displayed.

Dashboard Scrutiny of returns Case Detail English

ARN/Case Id: AD181018000044P      GSTIN/UIN/Temporary Id: 18AJIPA1572E7ZE      Date of Application/Case Creation: 22/10/2018      Status: Pending for action by tax officer

**NOTICES**

REPLIES

ORDERS

REFERENCES

RECOMMEND

Type: NOTICE      Section Number\*: May 25 Char      Reference Number\*: Reference Number, Generate Reference Number

Financial Year\*: 2017-2018      Due Date to Reply\*: DD/MM/YYYY

**Tax Period\***

From	To
JAN 2018	MAR 2018

**Act/Rules Provisions**

Act/Rules Provisions

1000 characters remaining

**Attachments\***

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

**Note:** Before issuing the notice, if required, you can also refer to the following hyperlinks provided on the right-side of the page to view various details:

- **MIS Reports:** Contains all available MIS Reports.
- **Tax Liability:** Contains details of estimated tax liabilities of current tax period as updated from **FORM GSTR-1, 1A** and **FORM GSTR-2, 2A**.
- **Tax Return History:** Contains details of the returns of the previous tax periods, and also option to view any other return of the defaulter.

3. In the **Section Number** field, enter the section number.
4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. Select the **Due Date to reply** using the calendar.



**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

10. Go back to the notice page. Click **PROCEED** button.

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ARN/Case Id  
AD181018000044P

GSTIN/URN/Temporary Id  
18AJIPA1572E7ZE

Date of Application/Case Creation  
22/10/2018

Status  
Pending for action by tax officer

NOTICES

REPLIES

ORDERS

REFERENCES

RECOMMEND

\* indicates mandatory fields

MIS Report  
Tax Liability  
Tax Return History

<b>Type</b>	<b>Section Number *</b>	<b>Reference Number *</b>
NOTICE	61	2A1810180001147
<b>Financial Year *</b>	<b>Due Date to Reply *</b>	Generate Reference Number
2017-2018	23/10/2018	

Tax Period *	
From	To
JAN 2018	MAR 2018

Act/Rules Provisions

Act, Rules Provisions

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

BACK PREVIEW PROCEED

11. Click ISSUE with DSC.

Dashboard Notice/Reminder/Order English

ARN	Date	GSTIN
AD181018000044P	22/10/2018	18AJIPA1572E7ZE

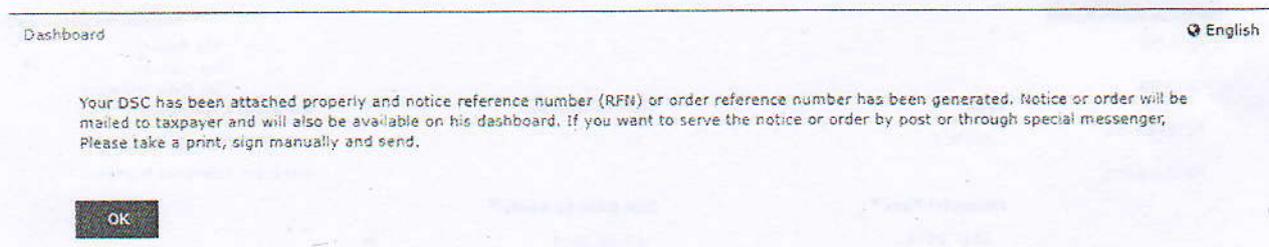
Warning

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). Fraudulent/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 65 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

Facing problem using DSC? Click here for help

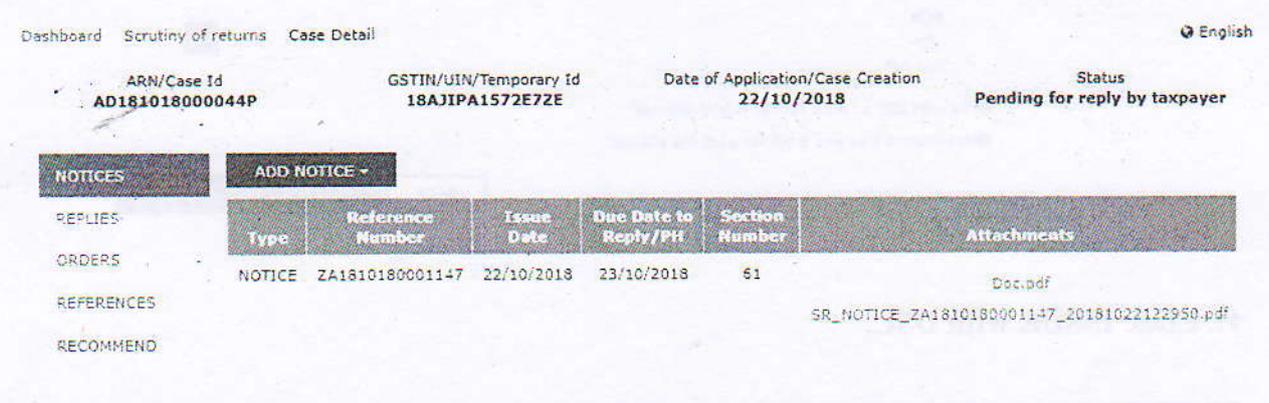
ISSUE WITH DSC

12. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



13. The updated **Case Detail** page is displayed, with the table containing the record of the notice just issued and the **Status** updated to "Pending for final reply by taxpayer". Also, system would send the intimation to the taxpayer via email and SMS, and make this notice available on the Taxpayer's dashboard.

**Note:** You can click the hyperlinks under Attachments column to view the documents.



**B (2). Issue a Reminder**

To issue a reminder to taxpayer who has neither replied to the SCN within time specified nor attended a personal hearing, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*Notice/Reminder/Adjournment*) issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **REMINDER**.

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Dashboard Scrutiny of returns Case Detail English

ARN/Case Id: AD181018000044P      GSTIN/UIN/Temporary Id: 18AJIPA1572E7ZE      Date of Application/Case Creation: 22/10/2018      Status: Pending for reply by taxpayer

NOTICES	ADD NOTICE +	Reference Number	Issue Date	Due Date to Reply/PM	Section Number	Attachments
REPLIES	REMINDER	180001147	22/10/2018	23/10/2018	61	Doc.pdf
ORDERS	NOTICE					
REFERENCES	ADJOURNMENT					SR_NOTICE_ZA1810180001147_20181022122950.pdf
RECOMMEND						

3. The REMINDER page is displayed.

Dashboard Scrutiny of returns Case Detail English

ARN/Case Id: AD181018000044P      GSTIN/UIN/Temporary Id: 18AJIPA1572E7ZE      Date of Application/Case Creation: 22/10/2018      Status: Pending for reply by taxpayer

\* indicates mandatory fields

NOTICES	Type	Section Number*	Reference Number*
REPLIES	REMINDER	61	Reference Number
ORDERS			Generate Reference Number
REFERENCES	Due Date to Reply*	Reminder No.*	
RECOMMEND	DD/MM/YYYY	Select	

**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

4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. Select the **Due Date to reply** using the calendar.
6. Select the **Reminder No.** from the drop-down list.
7. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice.
8. Click **PREVIEW** and a system-generated draft notice of reminder gets downloaded into your machine as displayed.

ARN/Case Id  
AD181018000044P

GSTIN/UIN/Temporary Id  
18AJIPA1572E72E

Date of Application/Case Creation  
22/10/2018

Status  
Pending for reply by taxpayer

**NOTICES**

REPLIES

ORDERS

REFERENCES

RECOMMEND

Type

REMINDER

Section Number\*

51

\* indicates mandatory fields

Reference Number\*

ZA1810180001155

Generate Reference Number

Due Date to Reply\*

23/10/2018

Reminder No.\*

1

**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

BACK

PREVIEW

PROCEED

9. Check the system-generated draft reminder carefully to rule out any discrepancy.

## Office of Deputy Excise & Taxation Commissioner (Sale Tax), Gurugram

Reference No.: ZA1810180001155

Reminder - 1

Date: 22/10/2018

To

GSTIN/ID:  
Name:  
Address :

SCN Reference No.: ZA1810180001147

Date: 22/10/2018

Previous reminder reference no: NA

Dated: NA

**Reminder**

With reference to the show cause notice referred above, neither you have filed any reply, nor you have appeared on the date mentioned in the notice to explain the reasons for the charges mentioned therein.

You are once again requested to furnish the reply by the date mentioned in table below.

You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

You are also requested to bring documents mentioned in the attached annexure, if any, relating to case on the date of hearing and other information called therein.

Sr. No.	Description	Particulars
1.	Date by which reply has to be submitted	23/10/2018
2.	Date of Personal Hearing	NA
3.	Time of Personal Hearing	NA
4.	Venue where Personal Hearing will be held	NA

Signature  
Name:  
Designation:  
Jurisdiction:

10. Go back to the reminder page. Click **PROCEED** button.

ARN/Case Id  
AD181018000044P

GSTIN/UIN/Temporary Id  
18AJIPA1572E7ZE

Date of Application/Case Creation  
22/10/2018

Status  
Pending for reply by taxpayer

**NOTICES**

REPLIES	Type	Section Number*	Reference Number*
ORDERS	REMINDER	61	ZA1810180001155
REFERENCES			Generate Reference Number
RECOMMEND	Due Date to Reply*	Reminder No.*	
	23/10/2018	1	

\* Indicates mandatory fields

**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

BACK

PREVIEW

PROCEED

11. Click **ISSUE with DSC**.

ARN

Date

GSTIN

AD181018000044P

22/10/2018

18AJIPA1572E7ZE

**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.

Facing problem using DSC? Click here for help

**ISSUE WITH DSC**

12. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

**OK**

13. The updated **Case Detail** page is displayed, with the table containing the record of the reminder just issued and the **Status** updated to "Reminder No. 1 Issued". Also, system would send the intimation to the taxpayer via email and SMS, and make this reminder notice available on the Taxpayer's dashboard.

**Note:**

- You can issue only three reminders against a particular case.
- You can click the hyperlinks under Attachments column to view the documents.

Dashboard Scrutiny of returns Case Detail English

ARN/Case Id: AD181018000044P      GSTIN/UIN/Temporary Id: 18AJIPA1572E7ZE      Date of Application/Case Creation: 22/10/2018      Status: Reminder No. 1 Issued

NOTICES		ADD NOTICE ~				
	Type	Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
REPLIES						
ORDERS						
REFERENCES	REMINDER	ZA1810180001155	22/10/2018	23/10/2018	61	SR_REMINDER_ZA1810180001155_20181022123541.p
RECOMMEND	NOTICE	ZA1810180001147	22/10/2018	23/10/2018	61	Doc.pdf SR_NOTICE_ZA1810180001147_20181022122950.pdf

### B (3). Issue an Adjourment

To update adjourment details for a taxpayer who has filed an application of extension offline, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*Notice/Reminder/Adjourment*) issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **ADJOURNMENT**.

(27)

ARN/Case Id  
AD181018000044P

GSTIN/UIN/Temporary Id  
18AJIPA1572E7ZE

Date of Application/Case Creation  
22/10/2018

Status  
Reminder No. 1 Issued

NOTICES		ADD NOTICE		Reference Number	Issue Date	Due Date to Reply/PII	Section Number	Attachments
REPLIES	REMINDER							
ORDERS	NOTICE							
REFERENCES	<b>ADJOURNMENT</b>	10180001155	22/10/2018	23/10/2018	61		SR_REMINDER_ZA1810180001155_20181022123541.p	
RECOMMEND	NOTICE	ZA1810180001147	22/10/2018	23/10/2018	61		Doc.pdf SR_NOTICE_ZA1810180001147_20181022122950.pdf	

3. The **ADJOURNMENT** page is displayed.

ARN/Case Id  
AD181018000044P

GSTIN/UIN/Temporary Id  
18AJIPA1572E7ZE

Date of Application/Case Creation  
22/10/2018

Status  
Reminder No. 1 Issued

NOTICES

REPLIES

ORDERS

REFERENCES

RECOMMEND

Type

ADJOURNMENT

Section Number\*

61

Reference Number\*

Reference Number

Generate Reference Number

Due Date to Reply\*

DD/MM/YYYY

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

BACK ISSUE

4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. Select the **Due Date to reply** using the calendar.
6. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice.
7. Click **ISSUE** button.

ARN/Case Id  
AD181018000044PGSTIN/UIN/Temporary Id  
18AJIPA1572E7ZEDate of Application/Case Creation  
22/10/2018Status  
Reminder No. 1 Issued

## NOTICES

REPLIES

ORDERS

REFERENCES

RECOMMEND

Type

ADJOURNMENT

Section Number\*

61

Reference Number\*

ZA1810180001163

Generate Reference Number

\* indicates mandatory fields

Due Date to Reply\*

24/10/2018

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

BACK

ISSUE

8. A success message popup is displayed. Click **CONTINUE**.

## Success

Your information has been sent successfully.

**CONTINUE**

9. The updated **Case Detail** page is displayed, with the table containing the record of the adjournment just issued and the **Status** updated to "Pending for reply by taxpayer". Also, system would send the intimation to the taxpayer via email and SMS, and make this adjournment notice available on the Taxpayer's dashboard.

**Note:** You can click the hyperlinks under Attachments column to view the documents.

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ARN/Case Id: AD181018000044P GSTIN/UIN/Temporary Id: 18AJIPA1572E7ZE Date of Application/Case Creation: 22/10/2018 Status: Pending for reply by taxpayer

NOTICES	ADD NOTICE +					
REPLIES	Type	Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
ORDERS						
REFERENCES	ADJOURNMENT	ZA1810180001163	22/10/2018	24/10/2018	61	-NA-
RECOMMEND	REMINDER	ZA1810180001155	22/10/2018	23/10/2018	61	SR_REMINDER_ZA1810180001155_201810221235
	NOTICE	ZA1810180001147	22/10/2018	23/10/2018	61	Doc.pdf SR_NOTICE_ZA1810180001147_2018102212295

### C. View Replies by the Taxpayer, if any

To view replies submitted by the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REPLIES** tab. This tab displays all replies filed by the Taxpayer.
2. Click the documents in the **Attachments** section to download and ascertain their contents.

ARN/Case Id: AD181018000044P GSTIN/UIN/Temporary Id: 18AJIPA1572E7ZE Date of Application/Case Creation: 22/10/2018 Status: Reply furnished, Pending for order by tax officer

NOTICES	Notice Type	Reply filed Against	Reply Date	Option for Personal Hearing	Attachments
<b>REPLIES</b>	NOTICE	ZA181018000048Y	22/10/2018	N	20180418ZA1804180003154 (1).pdf SR_REPLY_ZA181018000048Y_20181004030358.pdf
ORDERS					
REFERENCES					
RECOMMEND					

### D. Drop Proceedings

To drop the proceedings, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default.
2. Click **ADD ORDER** to open the drop-down list and select **DROP PROCEEDING**.

Dashboard Scrutiny of returns Case Detail English

ARN/Case Id: **AD181018000029H**      GSTIN/UIN/Temporary Id: **18AJ1PA1572EAZB**      Date of Application/Case Creation: **10/10/2018**      Status: **Pending for reply by taxpayer**

NOTICES      **ADD ORDER** ▾

REPLIES      **DROP PROCEEDING**

Order Number	Order Date	Attachments
No Records Found		

ORDERS

REFERENCES

RECOMMEND

3. The **DROP PROCEEDING** page is displayed.

ARN/Case Id: **AD181018000029H**      GSTIN/UIN/Temporary Id: **18AJ1PA1572EAZB**      Date of Application/Case Creation: **10/10/2018**      Status: **Pending for reply by taxpayer**

NOTICES

REPLIES

**ORDERS**

REFERENCES

RECOMMEND

\* indicates mandatory fields

Type	Order Number *	Date of reply
DROP PROCEEDING	Reference Number Generate Reference Number	NA

SCN Ref No *	Date Of SCN *	Financial Year *
ZA1810180000S26	10/10/2018	2017-2018

Tax Period *	
From	To
JUL 2017	JUL 2017

Act/Rules Provisions

Act/Rules Provisions

1000 characters remaining

Attachments

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

129

5. In the **Acts/ Rules Provisions** field, enter the act or rule provision.
6. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing order.
7. Click **PREVIEW** and a system-generated draft order gets downloaded into your machine as displayed.

ARN/Case Id <b>AD181018000029H</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EA2B</b>	Date of Application/Case Creation <b>10/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

NOTICES	* Indicates mandatory fields		
REPLIES	Type	Order Number * <input type="checkbox"/>	Date of reply
<b>ORDERS</b>	DROP PROCEEDING	ZA1810180001171 <input type="button" value="Generate Reference Number"/>	NA
REFERENCES	SCN Ref No*	Date Of SCN*	Financial Year*
RECOMMEND	ZA1810180000826	10/10/2018	2017-2018

Tax Period*			
From		To	
JUL	2017	JUL	2017

**Act/Rules Provisions**

1000 characters remaining

**Attachments**

No file chosen

File with PDF or JPEG format is only allowed.

Maximum 4 files and 5 MB for each file allowed

8. Check the system-generated draft order carefully to rule out any discrepancy.

**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

9. Go back to the notice page. Click **PROCEED** button.

ARN/Case Id  
AD181018000029H

GSTIN/UIN/Temporary Id  
18AJIPA1572EA2B

Date of Application/Case Creation  
10/10/2018

Status  
Pending for reply by taxpayer

NOTICES

REPLIES

Type

Order Number \*

Date of reply

\* indicates mandatory fields

**ORDERS**

DROP PROCEEDING

ZA1810180001171

NA

Generate Reference Number

REFERENCES

SCN Ref No\*

Date Of SCN\*

Financial Year\*

RECOMMEND

ZA1810180000826

10/10/2018

2017-2018

Tax Period*			
From		To	
JUL	2017	JUL	2017

Act/Rules Provisions

Act, Rules Provisions

1000 characters remaining

Attachments

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

10. Click ISSUE with DSC.

Dashboard Notice/Reminder/Order

English

ARN

Date

GSTIN

AD181018000044P

22/10/2018

18AJIPA1572E7ZE

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.

Facing problem using DSC? Click here for help

11. The Dashboard page is displayed with the following confirmation message. Click OK.

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

12. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued and the **Status** updated to "Order for dropping proceedings issued". Also, system would send the intimation to the taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD181018000029H	18AJIPA1572EAZB	10/10/2018	Order for dropping proceedings issued

NOTICES	ADD ORDER
REPLIES	
<b>ORDERS</b>	
REFERENCES	
RECOMMEND	

Type	Order Number	Order Date	Attachments
DROP PROCEEDING	Z41810180001171	22/10/2018	SR_DropProcd_ZA1810180001171_20181022010119.pdf

## E (1). Upload Communication

To upload documents, which have been used to communicate with taxpayer offline, perform following steps;

1. On the **Case Detail** page of that particular taxpayer, select the **REFERENCES** tab if it is not selected by default. This tab displays all communications sent against the case created.
2. Click **ADD REFERENCE** to open the drop-down list and select **COMMUNICATION**.

ARN/Case Id  
AD181018000044P

GSTIN/UIT/Temporary Id  
18AJIPA1572E72E

Date of Application/Case Creation  
22/10/2018

Status  
Pending for reply by taxpayer

NOTICES

ADD REFERENCE

REPLIES

COMMUNICATION

ORDERS

REFERENCES OF CASE

REFERENCES

RECOMMEND

Delivered by	Notice/Order/Reminder Reference Number	Communication Date	Attachments
--------------	--	--------------------	-------------

No Records Found

### 3. The Communication page is displayed.

ARN/Case Id  
AD181018000044P

GSTIN/UIT/Temporary Id  
18AJIPA1572E72E

Date of Application/Case Creation  
22/10/2018

Status  
Pending for reply by taxpayer

NOTICES

REPLIES

ORDERS

REFERENCES

RECOMMEND

Type

COMMUNICATION

Notice/Order/Reminder Reference Number\*

Issue Date\*

Select Reference Number

Type of Communication \*

Select Type

Communication Date\*

DD/MM/YYYY

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

\* indicates mandatory fields

BACK SUBMIT

4. Select the Notice/Order/Reminder Reference Number from the drop-down list.

5. Select the Type of Communication from the drop-down list.

### Type of Communication \*

Select Type ▼  
Select Type  
POST  
SPECIAL MESSENGER

6. Select the **Issue Date** and **Communication Date** using the calendar.

7. Click the **Choose File** button to upload any attachment.

#### Note:

- File with PDF & JPEG format is only allowed. Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

8. Click the **SUBMIT** button.

Dashboard Scrutiny of returns Case Detail English

ARN/Case Id AD181018000044P	GSTIN/UIN/Temporary Id 18AJ1PA1572E7ZE	Date of Application/Case Creation 22/10/2018	Status Pending for reply by taxpayer
--------------------------------	---	---	---

NOTICES  
REPLIES  
ORDERS  
**REFERENCES**  
RECOMMEND

\* indicates mandatory fields

Type  
COMMUNICATION

Notice/Order/Reminder Reference Number\*  
241810180001147 ▼

Issue Date\*  
22/10/2018

Type of Communication \*  
Select Type ▼

Communication Date\*  
DD/MM/YYYY

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

BACK SUBMIT

9. The updated **Case Detail** page is displayed, with the table containing the record of the communication sent.

**Note:** You can click the hyperlinks under Attachments column to view the documents.

(32)

ARN/Case Id  
AD181018000044P

GSTIN/UTN/Temporary Id  
18AJIPA1572E7ZE

Date of Application/Case Creation  
22/10/2018

Status  
Pending for reply by taxpayer

NOTICES	<b>ADD REFERENCE -</b>					
REPLIES	<b>Type</b>	<b>Communication Type</b>	<b>Delivered by</b>	<b>Notice/Order/Reminder Reference Number</b>	<b>Date</b>	<b>Attachments</b>
ORDERS	COMMUNICATION	POST	-NA-	ZA1810180001147	22/10/2018	Doc.pdf
<b>REFERENCES</b>						
RECOMMEND						

### E (2). Upload References of Case

To upload additional documents or communication related to the case, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REFERENCES** tab if it is not selected by default. This tab displays all communications sent against the case created.
2. Click **ADD REFERENCE** to open the drop-down list and select **REFERENCES OF CASE**.

ARN/Case Id  
AD181018000044P

GSTIN/UTN/Temporary Id  
18AJIPA1572E7ZE

Date of Application/Case Creation  
22/10/2018

Status  
Pending for reply by taxpayer

NOTICES	<b>ADD REFERENCE -</b>					
REPLIES	COMMUNICATION	<b>Communication Type</b>	<b>Delivered by</b>	<b>Notice/Order/Reminder Reference Number</b>	<b>Date</b>	<b>Attachments</b>
ORDERS	<b>REFERENCES OF CASE</b>	POST	-NA-	ZA1810180001147	22/10/2018	Doc.pdf
<b>REFERENCES</b>						
RECOMMEND						

3. Click the **Choose File** button to upload any attachment.

**Note:**

- File with PDF & JPEG format is only allowed. Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

4. Click the **SUBMIT** button.

Dashboard Scrutiny of returns Case Detail English

ARN/Case Id **AD181018000044P** GSTIN/UID/Temporary Id **18AJIPA1572E7ZE** Date of Application/Case Creation **22/10/2018** Status **Pending for reply by taxpayer**

NOTICES \* indicates mandatory fields

REPLIES **Type**

ORDERS **REFERENCES OF CASE**

**REFERENCES** **Date\***

RECOMMEND **22/10/2018**

**Attachments**

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

5. The updated **Case Detail** page is displayed, with the table containing the record of the reference of case.

**Note:** You can click the hyperlinks under Attachments column to view the documents.

Dashboard Scrutiny of returns Case Detail English

ARN/Case Id **AD181018000044P** GSTIN/UID/Temporary Id **18AJIPA1572E7ZE** Date of Application/Case Creation **22/10/2018** Status **Pending for reply by taxpayer**

NOTICES **ADD REFERENCE +**

Type	Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Date	Attachments
REFERENCES OF CASE	-NA-	-NA-	-NA-	22/10/2018	-NA-
COMMUNICATION	POST	-NA-	ZA1810180001147	22/10/2018	Doc.pdf

## F. Add Recommendation

In case, reply to notice given by the taxpayer is not satisfactory, you may recommend to initiate proceedings u/s 73/74 for determination of tax or recommend to initiate action under Audit/Special Audit/Enforcement u/s 65/66/67.

To add recommendation related to the case, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **RECOMMEND** tab if it is not selected by default. This tab displays all recommendation added against the case created.
2. Click **RECOMMEND** to open the drop-down list and select **ADD RECOMMENDATION**.

Dashboard Scrutiny of returns Case Detail English

ARN/Case Id: AD181018000044P      GSTIN/UTN/Temporary Id: 18AJIPA1572E72E      Date of Application/Case Creation: 22/10/2018      Status: Pending for reply by taxpayer

NOTICES **RECOMMEND**

ADD RECOMMENDATION	Date	Referred module (To)	Recommending Officer	Recommended To	Section	Comments	Attachments
No Records Found							

REPLIES

ORDERS

REFERENCES

**RECOMMEND**

2. The Add Recommendation page is displayed.

Dashboard Scrutiny of returns Case Detail English

ARN/Case Id: AD181018000044P      GSTIN/UTN/Temporary Id: 18AJIPA1572E72E      Date of Application/Case Creation: 22/10/2018      Status: Pending for reply by taxpayer

NOTICES

REPLIES

ORDERS

REFERENCES

**RECOMMEND**

\* Indicates mandatory fields

**Type**  
RECOMMENDATION OF CASE

**Unit to Recommend\***      **Recommending to officer\***      **Section\***  
 Select a module      Select an official      Select a section

**Comments/Reasons for Recommending\***  
 Comments  
 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

**BACK**      **PROCEED**

3. Select the **Unit to Recommend** from the drop-down list.

**Unit to Recommend\***

Select a module ▼  
Select a module  
Adjudication  
Enforcement

4. Select the **Recommending to Officer** from the drop-down list.
5. Select the **Section** from the drop-down list.

**Section\***

Select a section ▼  
Select a section  
73  
74

6. Enter the **comments** or **reasons** to recommend to some other unit.
7. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice.
8. Click **PROCEED** button.

Dashboard Scrutiny of returns Case Detail English

ARN/Case Id AD181018000044P	GSTIN/UIN/Temporary Id 18AJIPA1572E72E	Date of Application/Case Creation 22/10/2018	Status Pending for reply by taxpayer
--------------------------------	---	---	---

NOTICES \* Indicates mandatory fields

REPLIES

ORDERS

REFERENCES

**RECOMMEND**

**Type**  
RECOMMENDATION OF CASE

**Unit to Recommend\*** **Recommending to officer\*** **Section\***

Select a module ▼ Select an official ▼ Select a section ▼

**Comments/Reasons for Recommending\***

Comments

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

**BACK** **PROCEED**

9. The updated **Case Detail** page is displayed, with the table containing the record of the recommendation just issued and the **Status** updated to "Recommendation for action". Once it's recommended, then:

- Internal Reference Number (ARN/Case id) will get generated
- The work item (ARN/Case id) will appear in pending list under „Determination of Tax“ under Assessment & Adjudication module or will appear under work item list under Audit/Special Audit/Enforcement modules to initiate action
- Internal status will be „Recommended for action u/s 73/74“ or „Recommended for audit u/s 65“ or „Recommended for special audit u/s 66“ or „Recommended for enforcement/survey u/s 67“
- Status of RFN taxpayer will remain „Reply furnished, pending for order“

10. Scroll to the right using the scroll bar to view more details.

Dashboard Scrutiny of returns Case Detail English

ARN/Case Id: **AD181018000044P**      GSTIN/UIN/Temporary Id: **18AJIPA1572E7ZE**      Date of Application/Case Creation: **22/10/2018**      Status: **Recommended for action u/s 73**

NOTICES      **RECOMMEND**

Type	Referred module (From)	Referred module (To)	Recommending Officer	Recommended To	Section	Comments	Attachments
RECOMMENDATION OF CASE	Adjudicating/Authority	Adjudication	Urmila	First Test Name	73	Recommended to Adjudication module	

11. The details are displayed.

Dashboard Scrutiny of returns Case Detail English

ARN/Case Id: **AD181018000044P**      GSTIN/UIN/Temporary Id: **18AJIPA1572E7ZE**      Date of Application/Case Creation: **22/10/2018**      Status: **Recommended for action u/s 73**

NOTICES

Type	Referred module (From)	Referred module (To)	Recommending Officer	Recommended To	Section	Comments	Attachments
RECOMMENDATION OF CASE	Adjudicating/Authority	Adjudication		First Test Name	73	Recommended to Adjudication module	-NA-

## 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-11

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**

**Form GST ASMT-12**

[See rule 99(3)]

Reference No.:

Date:

To

GSTIN  
Name  
Address

Tax period -  
ARN -

F.Y. -  
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 DRC-01 A**

(36)

**"FORM GST DRC-01A**  
**Intimation of tax ascertained as being payable under section 73(5)/74(5)**  
**[See Rule 142 (1A)]**  
**Part A**

No. \_\_\_\_\_ Date: \_\_\_\_\_  
 Case ID No. \_\_\_\_\_  
 To \_\_\_\_\_  
 GSTIN: \_\_\_\_\_  
 Name: \_\_\_\_\_  
 Address: \_\_\_\_\_

*Sub.: Case Proceeding Reference No. .... - Intimation of liability under section 73(5)/section 74(5) - reg.*

Please refer to the above proceedings. In this regard, the amount of tax/interest/penalty payable by you under section 73(5) / 74(5) with reference to the said case as ascertained by the undersigned in terms of the available information, as is given below:

Act	Period	Tax			
CGST Act					
SGST/UTGST Act					
IGST Act					
Cess					
<b>Total</b>					

The grounds and quantification are attached / given below:

You are hereby advised to pay the amount of tax as ascertained above alongwith the amount of applicable interest in full by \_\_\_\_\_, failing which Show Cause Notice will be issued under section 73(1).

You are hereby advised to pay the amount of tax as ascertained above alongwith the amount of applicable interest and penalty under section 74(5) by \_\_\_\_\_, failing which Show Cause Notice will be issued under section 74(1)

In case you wish to file any submissions against the above ascertainment, the same may be furnished by \_\_\_\_\_ in Part B of this Form

Proper Officer  
 Signature: \_\_\_\_\_  
 Name: \_\_\_\_\_  
 Designation: \_\_\_\_\_

**Upload Attachment**

**Part B**  
**Reply to the communication for payment before issue of Show Cause Notice**  
**[See Rule 142 (2A)]**

No. \_\_\_\_\_ Date: \_\_\_\_\_  
 To \_\_\_\_\_  
 Proper Officer,  
 Wing / Jurisdiction \_\_\_\_\_

*Sub.: Case Proceeding Reference No. .... - Payment/Submissions in response to liability intimated under Section 73(5)/74(5) - reg.*

Please refer to Intimation ID \_\_\_\_\_ in respect of Case ID \_\_\_\_\_ vide which the liability of tax payable as ascertained under section 73(5) / 74(5) was intimated.

In this regard,  
 A. this is to inform that the said liability is discharged partially to the extent of Rs. \_\_\_\_\_ through \_\_\_\_\_ and the submissions regarding remaining liability are attached / given below:

## FORM GST DRC-01

| FORM GST DRC - 01  
[See rule 100 (2) & 142(1)(a)]

Reference No. \_\_\_\_\_

Date \_\_\_\_\_

To \_\_\_\_\_

\_\_\_\_\_ GSTIN/Temp. ID

----- Name

\_\_\_\_\_ Address

Tax Period -----

F.Y. -----

Act -

Section / sub-section under which SCN is being issued -

SCN Reference No. ----

Date ----

### Summary of Show Cause Notice

(a) Brief facts of the case :

(b) Grounds :

(c) Tax and other dues :

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Tax Period		Ac t	POS (Place of Supply)	Tax	Interes t	Penalt y	Other s	Tota l
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Tota l											

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 the demand is created under the IGST Act.]<sup>24</sup>

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**FORM GST DRC-02**

**FORM GST DRC -02**  
[See rule 142(1)(b)]

Reference No:

Date:

To

\_\_\_\_\_ GSTIN/ID  
\_\_\_\_\_ Name  
\_\_\_\_\_ Address

SCN Ref. No. -----

Date -

Statement Ref. No. ----

Date -

Section /sub-section under which statement is being issued -

**Summary of Statement**

(a) Brief facts of the case

(b) Grounds

(c) Tax and other dues

(Amount in Rs.)

Sr No	Tax Period	Act	Place of supply (name of State)	Tax/Cess	Others	Total
1	2	3	4	5	6	7
<b>Total</b>						

## FORM GST DRC-03

### FORM GST DRC-03

[See rule 142(2) & 142 (3)]

**Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement**

1.	GSTIN										
2.	Name										
3.	Cause of payment				<< drop down >> Audit, investigation, voluntary, SCN, others (specify)						
4.	Section under which voluntary payment is made				<< drop down >>						
5.	Details of show cause notice, if payment is made within 30 days of its issue						Reference No.		Date of issue		
6.	Financial Year										
7.	Details of payment made including interest and penalty, if applicable <div style="text-align: right;">(Amount in Rs )</div>										
Sl No	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Total	Ledger utilised (Cash / Credit)	Debit entry no	Date of debit entry	
1	2	3	4	5	6	7	8	9	10	11	

8. Reasons, if any > << Text box >>

9. 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 Authorized Signatory

Name \_\_\_\_\_

Designation / Status -----

Date -

**FORM GST DRC-04**

FORM GST DRC - 04

[See rule 142(2)]

Reference No:

Date:

To

----- GSTIN/ID  
----- Name  
----- Address

Tax Period -----  
ARN -

F.Y. -----  
Date -

**Acknowledgement of acceptance of payment made voluntarily**

The payment made by you vide application referred to above is hereby acknowledged to the extent of the amount paid and for the reasons stated therein.

Signature  
Name  
Designation

\_\_\_\_\_

**FORM GST DRC-05**

FORM GST DRC-05

[See rule 142(3)]

Reference No:

Date:

To

----- GSTIN/ID  
----- Name  
----- Address

Tax Period -----

F.Y. -----

SCN -

Date -

ARN -

Date -

**Intimation of conclusion of proceedings**

This has reference to the show cause notice referred to above. As you have paid the amount of tax and other dues mentioned in the notice along with applicable interest and penalty in accordance with the provisions of section ---, the proceedings initiated vide the said notice are hereby concluded.

Signature  
Name  
Designation

### FORM GST DRC-06

FORM GST DRC - 06

{See rule 142(4)}

#### Reply to the Show Cause Notice

1. GSTIN		
2. Name		
3. Details of Show Cause Notice	Reference No.	Date of issue
4. Financial Year		
5. Reply		
<< Text box >>		
6. Documents uploaded		
<< List of documents >>		
7. Option for personal hearing	Yes <input type="checkbox"/>	No <input type="checkbox"/>

8. 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.

Signature of Authorized Signatory

Name \_\_\_\_\_

Designation / Status \_\_\_\_\_

Date \_\_\_\_\_

## FORM GST DRC-07

**FORM GST DRC - 07**  
 [See rule 142(5)]  
**Summary of the order**

1. Details of order :-  
 (a) Order no.                      (b) Order date                      (c) Tax period -

2. Issues involved - << drop down >>  
 classification, valuation, rate of tax, suppression of turnover, excess ITC claimed, excess refund released, place of supply, others (specify)

3. Description of goods / services -

Sr. No	HSN	Description

4. Details of demand

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Place of supply	Act	Tax/ Cess	Interest	Penalty
1	2	3	4	5	6	7	8

5. Amount deposited

Sr. No	Tax Period	Act	Tax/ Cess	Interest	Penalty	Others	Total
1	2	3	4	5	6	7	8
Total							

Signature  
 Name  
 Designation

---