Section 61 of CGST Act, 2017 read with rule 99 of CGST Rules, 2017

- Proper officer may scrutinize the returns to verify the correctness with reference to the information available with him.

- Proper officer will inform the person about the discrepancies noticed, if any, by issuing notice in FORM GST ASMT-10 and seek his explanation within 30 days from the date of service of the notice. Proper Officer will also, where possible, quantifying the amount of tax, interest and any other amount payable in relation to such discrepancy.

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 proceedingsin accordance with law may be initiated against youwithout making any further reference to you in this regard.

Signature
Name
Designation

What recipient of notice can do in response to notice?

- Person may accept the discrepancy mentioned in the notice, and pay the tax, interest and any other amount arising from such discrepancy and inform the same in FORM GST ASMT-11 to the proper officer.

  OR

- Person may furnish an explanation for the discrepancy in FORM GST ASMT-11 to the proper officer.

FORM GST ASMT - 11

[See rule 99(2)]

Reply to the notice issued under section61 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 –

What Proper Officer can do after receipt of response in FORM GST ASMT-11 as stated above

- Where the explanation or the information submitted is found to be acceptable, the proper officer shall issue order of acceptance in FORM GST ASMT-12.

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 section61

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

- In case no satisfactory explanation is furnished within a period of 30 days
  or
- after accepting the discrepancies, fails to take the corrective measure in his return for the month in which the discrepancy is accepted

Proper officer may initiate appropriate action including-

- ❖ Department Audit u/s 65 or
- ❖ Special Audit u/s 66 or
- ❖ Inspection, Search, Seizure and Arrest u/s 67 or
- ❖ Invoke demand and recovery provisions u/s 73 or u/s 74.