



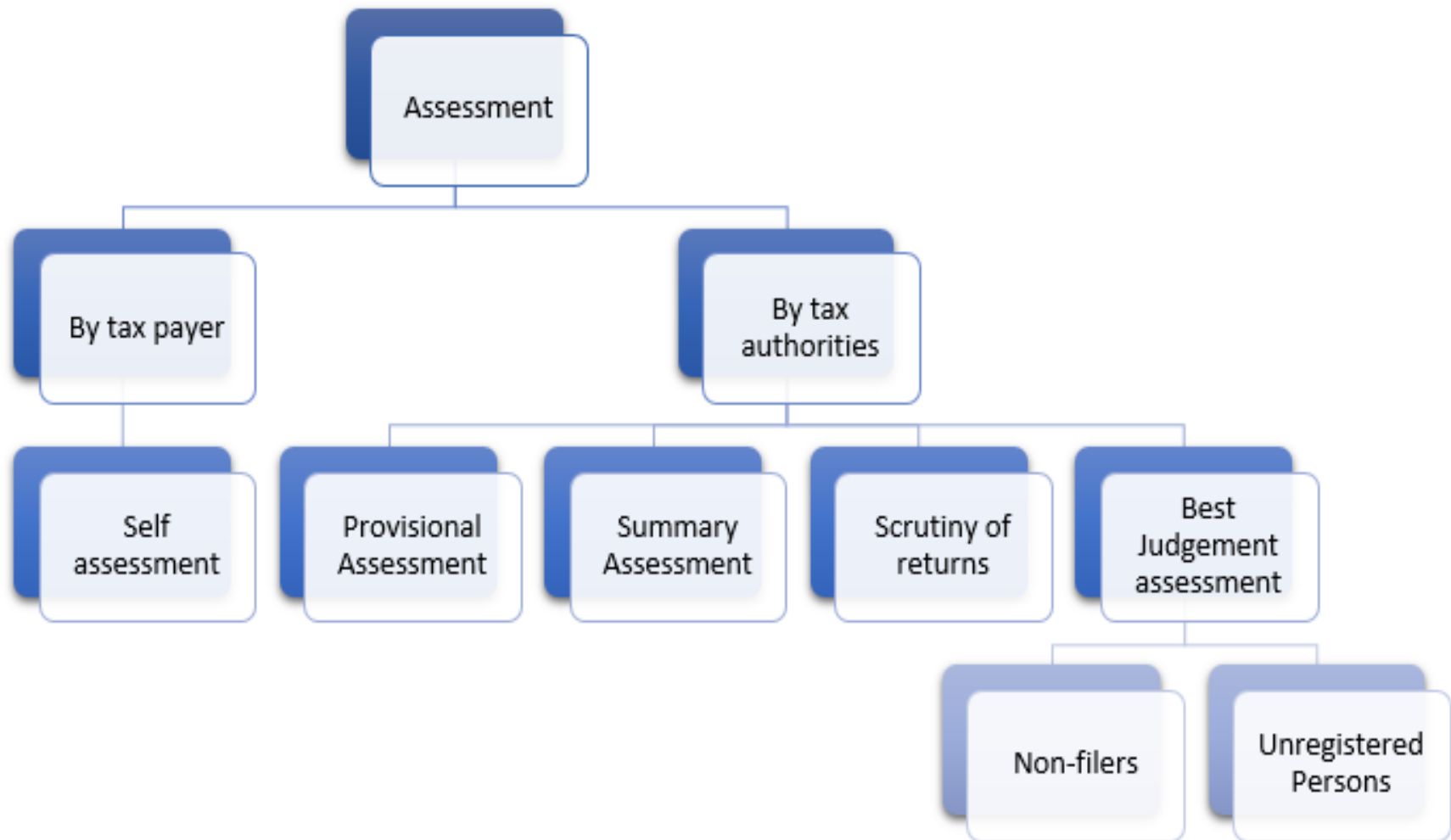
Types of Assessment

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- Self Assessment
- Provisional Assessment
- Scrutiny Assessment
- Summary Assessment in special cases
- Assessment of Non Filers of return
- Assessment of unregistered Dealer

Types of Assessment



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- When Applicable**: Every registered person shall self assess the taxes payable and furnish a return.
- Self Assessment as the name suggests is a process whereby a person first assesses, tax payable by him, pays the tax and then files the return furnishing the details of how he has arrived at the tax payable by him.
- The assessment as made by the registered person would be treated as final.

Provisional Assessment



- When Applicable:** In case the taxable person is unable to determine the tax liability due to **value or rate of tax**, he may file application in Form **GST ASMT-01** along with documents in support of paying the tax on provisional basis.
- Proper Office may issue the notice in Form **GST ASMT-02**, requiring the person to appear in person or furnish additional information or documents.
- Applicant shall file the reply in **GST ASMT-03**.
- Proper officer shall pass the order in Form **GST ASMT-04** within **90** days allowing to pay tax at such rate that is given in order. Proper Officer may reject the application also giving the ground of rejection.

Provisional Assessment



- Proper officer may ask for bond or surety/sureties binding the person to pay differential tax liability between provisional and final tax liability.
- Registered person shall execute the bond in **GST ASMT-05**. Security may be asked not to exceed twenty five percent often amount covered under the bond.
- Proper Officer shall issue a notice in Form **GST ASMT-06** calling for information and records for final assessment.
- The proper officer shall pass the final assessment order within six months from the date passing the order in Form No. **GST ASMT-07** specifying the amount payable or refundable.

Extension of Period



- By Joint Commissioner or Additional Commissioner- further 6 months.
 - By Commissioner- further **4 years**.
-
- There should be sufficient cause and reason should be recorded in writing before extensions of such period by any authority.
 - In case of any difference, person shall be liable to pay interest.
-
- In case of refund, person is entitled to get the refund with interest.
 - Applicant may file an application in Form No. **GST ASMT-08** for release of security.
 - Proper Officer shall release the security and issue order in Form **GST ASMT-09** within seven working days from the receipt of application.

- When Applicable:** Not Specified.
- The proper officer may scrutinized the returns and related information furnished by the taxable person to verify its correctness.

Procedure of Scrutiny Assessment

In Scrutiny of Return there are two possibilities:

- No Default: Notice shall not be given.
- Default Noticed: Notice shall be given in Form **GST ASMT-10**.

After receiving notice there are again two possibilities

- Assessee accepts the discrepancy:- pay the tax with interest and penalty
- Assessee does not accept the discrepancy:- there are two possible actions for assessee.
 - Explanation not filed: Action may be taken
 - Explanation filed: In case explanation is accepted, no further action. In case explanation not accepted, following action may be taken against the assessee.

'Following Action' may be taken against the



Taxable Assessee :-

- **Audit by tax authorities**
- **Audit by chartered accountants/ cost accountants or person nominated by the commissioner.**
- **Inspection**
- **Search**
- **Seizure**
- **Arrest**
- **Initiate Demand**
- **Initiate Recovery**

Assessment of Non Filers of returns



When Applicable:- In case person did not file the following returns:-

- Return of Outward supplies
- Return of Inward supplies
- Monthly Return
- TDS Return
- TCS returns
- Return by Non resident person
- Return by Input service provider
- Final Return under section 45
- Return to comply with the notice under section 46

Note: Annual Return not included in this section.

Proper officer may pass the **best judgment order** in Form No. **GST ASMT-13** on the basis of information he has or collected within **5 years** from the due date of filing of annual return.

Assessment of unregistered persons



When Applicable:- In the following cases, officer may pass the best judgment assessment within five years:

- If a person who is liable to obtain the registration fails to obtain the registration.
- Person whose registration has been cancelled by officer but who is liable to pay tax.
- An opportunity of being heard shall be given before passing the order
 - ✓ **Step No. 1:** Issue of Notice (GST ASMT-14)
 - ✓ **Step No. 2:** Give 15 days time for reply
 - ✓ **Step No. 3:** Pass the Order (GST ASMT-15)

Summary Assessment in certain special cases



- If the proper officer has reason to believe that the **delay in assessment** will adversely affect the revenue and **he has the evidence** showing the tax liability of the person, a summary assessment can be done.
- Prior permission of additional commissioner or Joint commissioner shall be required to pass such assessment.
- If within 30 days of receipt of such order, additional commissioner or joint commissioner found the order to be wrong, he can withdrawn the order. Withdrawn of such order can be either on the application of the taxable person or by his own.

Procedure of Summary Assessment



- Step No.1:** Proper Officer will Issue Order (**Form GST ASMT-16**).
- Step No. 2:** Person may file an application for withdrawn (**Form GST ASMT-17**) within 30 days of receipt of such order to additional commissioner or joint commissioner.
- Step No. 3:** Application may be rejected or allowed by proper officer (**Form GSTASMT-18**)

THANK YOU

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