

# **GSTN Application Training Program**

## **Overview of Assessment & Adjudication**

**STAFF TRAINING COLLEGE,  
O/O THE COMMISSIONER OF STATE TAX,  
HYDERABAD, TELANGANA**

# **PRESENTATION PLAN**

- **INTRODUCTION**
- **DETERMINATION OF TAX (Sec. 73 & 74)**
- **SCRUTINY OF RETURNS**
- **VOLUNTARY PAYMENT OF TAX**
- **ASSESSMENT OF NON-FILERS OF RETURNS**
- **ASSESSMENT OF UN-REGISTERED PERSONS**
- **GENERAL PENALTY**

# ROLES & DUTIES - Interpretation

The screenshot displays the 'Goods and Services Tax' portal. At the top, there is a navigation bar with the following items: 'Dashboard', 'Registration', 'Payments', 'MIS', 'Services', 'Help', 'Grievances', and 'Statutory Functions'. The 'Help' menu is highlighted with a red box. Below the navigation bar, a sub-menu is visible with the option 'How can we help you', also highlighted with a red box. The main content area is titled 'Help' and contains several informational cards. The 'Administrative Tasks' card is highlighted with a red box, and a red arrow points to it from the right. The cards include: 'Login and DSC', 'Tax Officials' Dashboard', 'Processing Application', 'Processing Advance Ruling', 'Search Taxpayer Details', 'Reassign Work-Item', 'Administrative Tasks', 'MIS Reports', and 'Appeal'. Each card provides a brief description of the task and a 'View More' link.

**Navigation: Login > Help > How Can I Help You > Administrative Tasks > FAQs > FAQs regarding Administrative Tasks > User Role & Jurisdictional Administration > FAQs**

# HELP : FAQs, USER MANUALS ON VARIOUS TOPICS

Skip to Main Content



## Goods and Services Tax

Login

Home

Services

GST Law

Downloads

Search Taxpayer

Help

e-Way Bill System

New Return (Trial)

Home > Help > Manuals and Videos

### Manuals and Videos

We are here to help you with the host of educational options. We have training kits, quick videos, user manuals and FAQs to make the GST journey a breeze. Do explore the world of help!



File Returns

Learn how to file returns.



GST Offline Tools

Learn how to upload invoices through GST Offline Tool to file returns.



Register with GST

Know how to register with GST as a taxpayer or generate a User ID on temporary basis.



Enrol/ Function as a GST Practitioner

Learn to enrol as a GST Practitioner and accept or reject a taxpayers' request.



Advance Ruling

Learn how to apply for Advance Ruling.



Authenticate using DSC, E-Sign or EVC

Find steps on registering using DSC, E-Sign, Electronic Verification Code (EVC).



View Taxpayer's Dashboard

Learn to access your dashboard to download certificates and notices.



Make Payments

Know how to generate a Challan, make payment and view Electronic Cash Ledger.

# STATUTORY FUNCTIONS

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 Goods and Services Tax

Name Circle Name, Telangana

0 0

Dashboard Registration Payments Services Help Grievances Refund Statutory Functions

Demand and Collection Register Advance Ruling My Tasks Cause List Appeal & Revision Assessment/Adjudication Quick Links

Recovery View Orders LUT

0  
Registration

Alerts  
No Latest Alert Available  
View All

- 0 Application for Registration
- 0 Application for Enrolment
- 0 Application for Amendment
- 0 Application for Surrender
- 0 Cancellation proceedings of Registration
- 0 Application of Enrolment as GSTP
- 0 Application for Registration as TDS/TCS
- 0 Application for Registration as Non Resident Taxable Person
- 0 Application for Extension of Registration Period for Casual and NRTP Taxpayer

# ASSESSMENT / ADJUDICATION

Skip to Main Content A+ A-

 Goods and Services Tax

Name Circle Name, Telangana

0 0

Dashboard Registration Payments MIS Services Help Grievances Statutory Functions

Demand and Collection Register Assessment/Adjudication My Tasks Quick Links Cause List

Determination of tax(Fraud/Other)-DRC07	Intimation of Voluntary Payment
General Penalty	Assessment of unregistered persons
Determination of tax(Fraud/Other)	Assessment of Non-filers of Returns
Summary Assessment	Rectification of Orders
Provisional Attachment	Restoration of Provisional Attachment
Tax collected but not deposited	Provisional Assessment
Scrutiny of Returns	Recommendations

0 Application for Surrender

0 Cancellation proceedings of Registration

0 Application of Enrolment as GSTP

0 Application for Registration as TDS/TCS

0 Application for Registration as Non Resident Taxable Person

0 Application for Extension of Registration Period for Casual and NRTP Taxpayer

0 Suo-moto Cancellation Proceedings

# MY TASKS

**Goods and Services Tax**

Name: Circle Name, Telangana

Navigation: Dashboard, Registration, Payments, Services, Help, Grievances, **Statutory Functions**

Sub-navigation: Demand and Collection Register, Assessment/Adjudication, **My Tasks**, Quick Links, Cause List

Language: English

### Task List

**ARN/IRN/Case ID**      **Reference ID**      **Start Date**      **End Date**

Enter ARN/IRN/Case ID      Enter Reference ID      DD/MM/YYYY      DD/MM/YYYY

**SEARCH**

**Goods and Services Tax**

Navigation: Dashboard, Registration, Payments, Services, Help, Grievances, Refund, **Statutory Functions**

Sub-navigation: Demand and Collection Register, Advance Ruling, **My Tasks**, Cause List, Appeal & Revision, Assessment/Adjudication, Quick Links

Filters: ARN/IRN/Case ID, Reference ID, Start Date, End Date

Select	ARN/IRN/Case ID	Reference ID	Case Type	Task Description	Date
<input type="checkbox"/>	AD1211180000209	NA	ADVANCE RULING	Advance Ruling Application filed by Applicant	05/11/2018
<input type="checkbox"/>	AD1211180000144	NA	RECTIFICATION OF ORDERS	Application for Rectification	02/11/2018
<input type="checkbox"/>	AD1211180000142	NA	RECTIFICATION OF ORDERS	Application for Rectification	02/11/2018
<input type="checkbox"/>	AD1211180000134	NA	RECTIFICATION OF ORDERS	Application for Rectification	02/11/2018
<input type="checkbox"/>	AD1210180000887	NA	Appeal by Higher Authority	Appeal Initiated	31/10/2018
<input type="checkbox"/>	AD1210180000844	ZA1210180001793	Appeal by Higher Authority	Remand Instructions Issued	31/10/2018
<input type="checkbox"/>	AD1210180000570	ZA1210180001319	ADVANCE RULING	Rectification Application filed by Department	29/10/2018
<input type="checkbox"/>	AD1210180000570	ZA1210180001319	ADVANCE RULING	Rectification Application filed by Department	29/10/2018
<input type="checkbox"/>	AD1210180000570	ZA1210180001319	ADVANCE RULING	Rectification Application filed by Department	29/10/2018
<input type="checkbox"/>	AD1210180000613	NA	ADVANCE RULING APPEALS	Appeal Application filed by Department	29/10/2018

List of cases on which Tax Officials need to take action including applications filed by taxpayers

# QUICK LINKS

Skip to Main Content A+ A-



## Goods and Services Tax

Angad Jasbirsingh Arora ▾  
Arunachal Pradesh, Arunachal Pradesh

23 0

Dashboard Registration ▾ Payments ▾ MIS ▾ Services ▾ Help ▾ Grievances Refund ▾ Statutory Functions ▾

Demand and Collection Register Advance Ruling My Tasks Cause List Appeal & Revision Assessment/Adjudication Quick Links

View Non Filers

Generate Reference Number

List of proceedings pending

My Recommendations

Access the list of taxpayers who have not filed returns

Access the list of cases for which Tax Officials may take action for initiating provisional attachment

List of cases recommended for Tax Officials action

# **Determination of Tax under Sec. 73 & 74**

# **DETERMINATION OF TAX.. A QUICK INTRODUCTION**

- **Let us remember Section 73 & 74?**

**Section 73** covers determination of tax which is not paid or short paid or erroneously refunded or ITC availed wrongly or utilized, for any reason other than fraud, willful misstatement or suppression of facts. (If it is on the reason of fraud, willful misstatement or suppression of facts, Sec. 74 comes into picture.)

- **Proceedings initiated on the basis of Inspection / survey, Audit, Scrutiny of Returns, Summary Assessments etc.,**
- **Follow the time limit (separate limitation for both SCN & Order)**

# **A QUICK INTRODUCTION...**

**What is the general procedure of conducting Assessment/Adjudication proceedings u/s 73 and 74?**

- **Notice, Reminders (Not more than 3 times), Adjournments (Not more than 3 times) on the request of the dealer, Personal Hearing, Order (either drop proceedings, if the reply is found satisfactory or Raising of demand, if the reply is not found satisfactory)**

**Is it sufficient to send notices electronically (online method)...?**

- **For Registered Taxable Person it is sufficient. But, it is mandatory to serve SCN/ Statement/ Reminders/ Order to an unregistered person by post/special messenger.**

# Forms Associated with Determination of Tax under Sec. 73 & 74

GST Form Number	Description	Rule
<b>FORM GST DRC-1</b>	<b>Summary of Show Cause Notice</b>	<b>Rule 142 (1)</b>
<b>FORM GST DRC-02</b>	<b>Summary of Statement</b>	<b>Rule 142(1)(b)</b>
<b>FORM GST DRC-03</b>	<b>Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement</b>	<b>Rules 142 (2) &amp; 142 (3)</b>
<b>FORM GST DRC-04</b>	<b>Acknowledgement of acceptance of payment made voluntarily</b>	<b>Rule 142 (2)</b>
<b>FORM GST DRC-05</b>	<b>Intimation of conclusion of proceedings</b>	<b>Rule 142 (3)</b>
<b>FORM GST DRC-06</b>	<b>Reply to the Show Cause Notice</b>	<b>Rule 142 (4)</b>
<b>FORM GST DRC-07</b>	<b>Summary of the order</b>	<b>Rule 142 (5)</b>
<b>FORM GST DRC-08</b>	<b>Rectification of Order</b>	<b>Rule 142 (7)</b>
<b>FORM GST DRC-09</b>	<b>Order for recovery through specified officer under section 79</b>	<b>Rule 143</b>

# DRC – 01 : SUMMARY OF SHOW-CAUSE NOTICE

## NAVIGATION:

**TAX OFFICIAL DASHBOARD > STATUTORY FUNCTIONS > ASSESSMENT / ADJUDICATION > DETERMINATION OF TAX (FRAUD / OTHER)**

The screenshot displays the GST official dashboard. At the top, the header includes the Government of India logo, the text 'Goods and Services Tax', and user information for 'Urmila' in 'JORHAT - 1, Assam'. A navigation menu contains 'Dashboard', 'Registration', 'Payments', 'MIS', 'Services', 'Help', 'Grievances', 'Refund', and 'Statutory Functions'. The 'Statutory Functions' menu is expanded, showing options like 'Assessment/Adjudication', 'Quick Links', 'My Tasks', and 'Demand and Collection Register'. Under 'Assessment/Adjudication', the option 'Determination of tax (Fraud/Other)' is highlighted with a red box. Other visible options include 'Intimation of Voluntary Payment', 'Assessment of unregistered persons', 'Summary Assessment', and various application forms like 'Application for Registration'.

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Goods and Services Tax

Urmila  
JORHAT - 1, Assam

2 0

Dashboard Registration Payments MIS Services Help Grievances Refund Statutory Functions

Assessment/Adjudication Quick Links My Tasks Demand and Collection Register

Determination of tax(Fraud/Other)-DRC07 Intimation of Voluntary Payment

General Penalty Assessment of unregistered persons

Assessment of Non-filers of Returns **Determination of tax(Fraud/Other)**

Rectification of Orders Summary Assessment

0 Application for Registration

0 Application for Enrolment

0 Application for Amendment

0 Application for Surrender

# CREATING ARN

Dashboard > Determination of tax(Fraud/Other) > Case Detail English

## Search

**SUO MOTO PROCEEDING**

**ARN**

**GSTIN**

**Status**

**From Date**

**To Date**

**SEARCH**

Dashboard > Determination of tax(Fraud/Other) > **Suo Moto** English

## Search Page

**Proceeding Type\***

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

**Financial Year\***

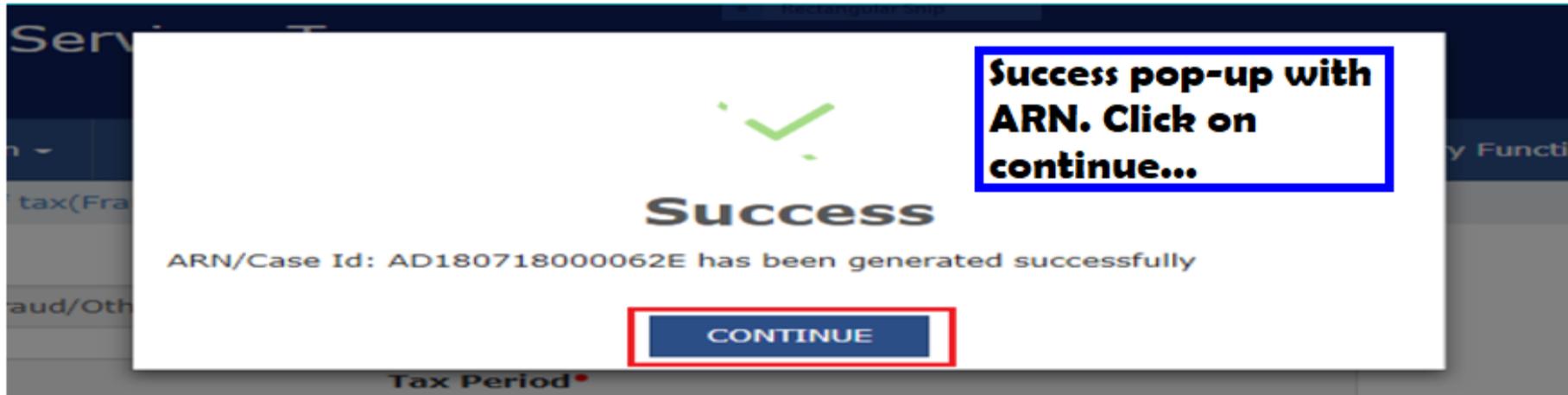
**Tax Period\***

From		To	
<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>

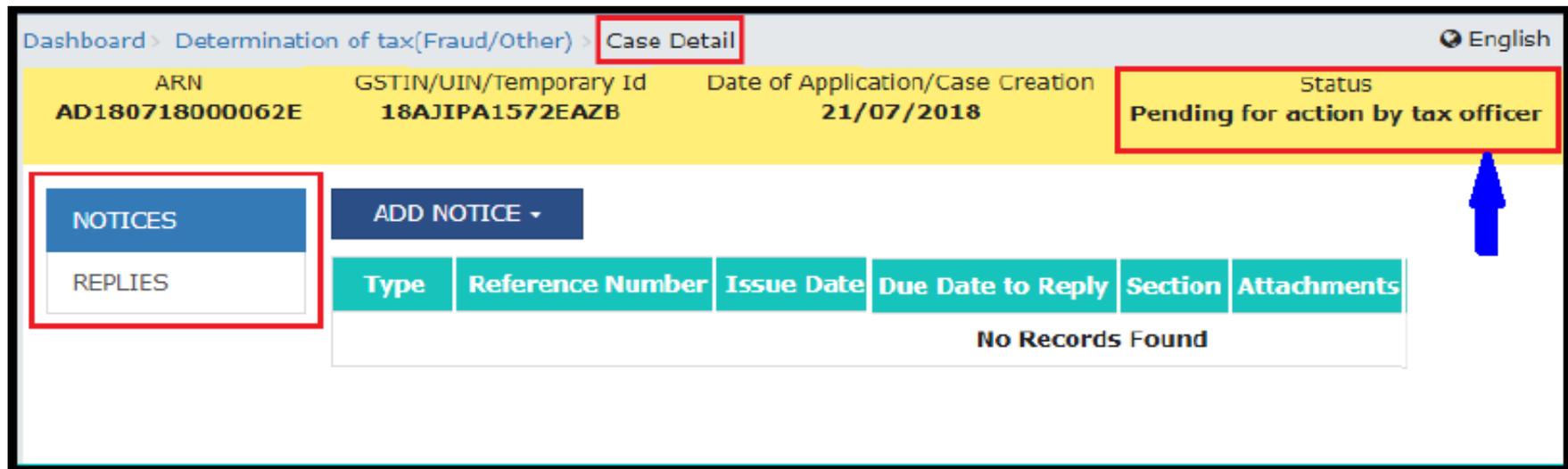
**BACK** **CREATE**

For Unregistered Person [Click here](#) to create Temp id

# DRC – 01 : SUMMARY OF SHOW-CAUSE NOTICE



- **Case Detail page is displayed. From this page, you can initiate all Assessment/Adjudication proceedings related to this particular case by operating on the tabs provided at the left-hand side of the page: NOTICES, REPLIES... (This can be viewed on the basis of SEARCH criteria in old cases)**



# Preparation of SCN u/s 73 / 74

On the Case Detail page of the particular tax payer, under the Add Notices, a drop box containing (3) tabs viz., SCN, Reminder, Adjudgment will appear. Then click on SCN u/s 73/74 and GST DRC 01 tab.

Dashboard > Determination of tax(Fraud/Other) > Case Detail English

ARN AD180718000062E	GSTIN/UIN/Temporary Id 18AJIPA1572EAZB	Date of Application/Case Creation 21/07/2018	Status Pending for action by tax officer
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NOTICES

REPLIES

ADD NOTICE ▾

SCN u/s 73/74 and GST DRC-01

Notice Number	Issue Date	Due Date to Reply	Section	Attachments
No Records Found				

A Show-Cause Notice page will be displayed.

# Preparation of SCN u/s 73 / 74

Dashboard > Determination of tax(Fraud/Other) > Case Detail English

ARN: AD180718000062E      GSTIN/UIN/Temporary Id: 18AJIPA1572EAZB      Date of Application/Case Creation: 21/07/2018      Status: Pending for action by tax officer

**NOTICES**

REPLIES

**Type** 1

SCN u/s 73/74 and GST DRC-01

**Section Number\*** 2

select Rectangular Sale

**Reference Number\*** 3

Reference Number Generate Reference Number

**ARN** 4

Select

**ARN Date**

DD/MM/YYYY

**Is Personal Hearing Required?** 5

**Section Number\***

select

- select
- 73
- 74

**Due Date to Reply\*** 6

DD/MM/YYYY Calendar

**Financial Year\***

2017-2018

**Tax Period\*** 7

From		To	
JUL	2017	FEB	2018

**8**

TAX PERIOD		TAX PERIOD		TAX RATE %	TURN OVER Rs.	ACT	PLACE OF SUPPLY	TAX/ CESS	INTEREST	PENALTY	OTHERS
FROM	TO	FROM	TO								
MONTH	YEAR	MONTH	YEAR	MONTH	YEAR	MONTH	YEAR				

**Attachments\***

10 Choose File No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

ADD 9

13 BACK PREVIEW 11 PROCEED 12

**Personal Hearing Date\***

DD/MM/YYYY Calendar

**Personal Hearing Time\***

HH:MM Calendar

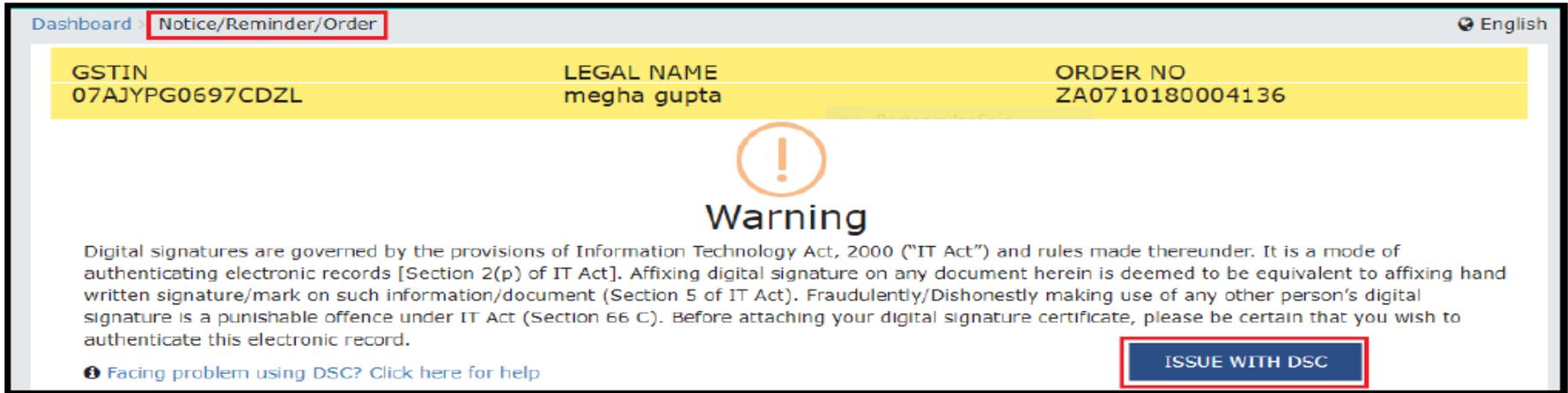
**Venue\***

Max 200 char

EQUIVALENT TO VAT 305 A

# Issuance of SCN u/s 73 / 74

- The **Notice/Reminder/Order page** is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button.



Dashboard > Notice/Reminder/Order English

GSTIN	LEGAL NAME	ORDER NO
07AJYPG0697CDZL	megha gupta	ZA0710180004136

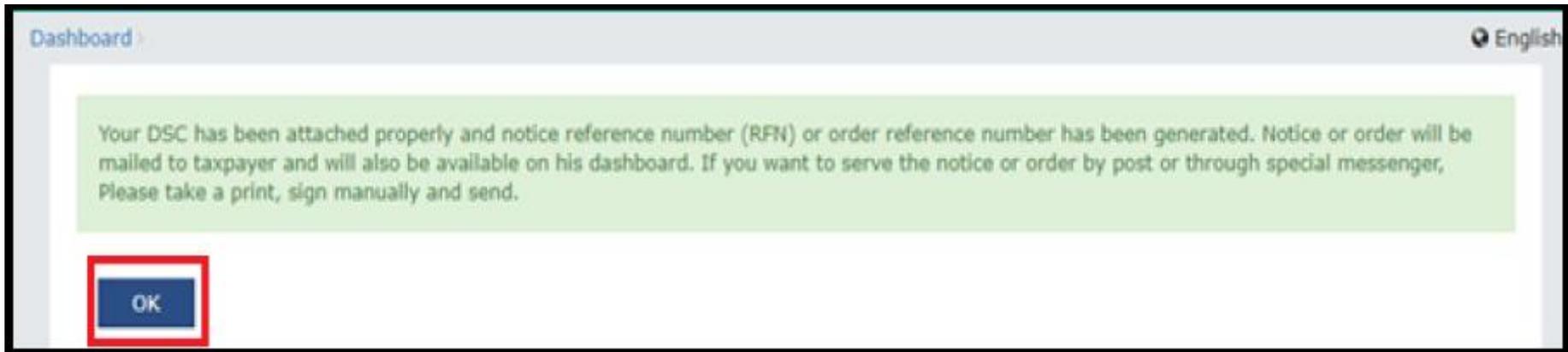
**Warning**

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**

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



Dashboard English

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**

# Issuance of SCN u/s 73 / 74

- The updated Case Detail page is displayed, with the table containing the record of the SCN just issued and the Status updated to "Pending for reply by taxpayer".

Dashboard > Determination of tax(Fraud/Other) > Case Detail English

ARN AD180718000062E	GSTIN/UIN/Temporary Id 18AJIPA1572EAZB	Date of Application/Case Creation 21/07/2018	Status Pending for reply by taxpayer
------------------------	---	---	---

NOTICES ADD NOTICE -

REPLIES

Type	Reference Number	Issue Date	Due Date to Reply	Section Number	Attachments
SCN u/s 73/74 and GST DRC-01	ZA180718000142V	23/07/2018	31/07/2018	73	Document.pdf DOT_NOTICE_ZA180718000142V_20180723102931.pdf

- you can serve the SCN to the taxpayer by post or through a special messenger as well. For this, click the documents attached in the 'Attachments' and download them. Take a print and then sign the printed document manually before sending.



# **Form GST DRC-02 : Summary of Statement**

**If the grounds are same but tax period is different, no need to issue SCN in DRC-01 again, but sufficient to issue a Summary of Statement in DRC-02.**

- On the Case Details page of that particular taxpayer, select the NOTICES tab, if it is not selected by default. This tab displays all the notices (SCN/ Statement/ Reminder/ Adjournment) you would issue against the case created. Click ADD NOTICE to open the drop-down list and select Statement u/s 73/74 and DRC-02.**
- The Statement u/s 73/74 and DRC-02 page is displayed. Enter details in the other displayed fields see PREVIEW to avoid any discrepancy and then click on PROCEED.**

# Form GST DRC-02 : Summary of Statement

Dashboard > Determination of tax(Fraud/Other) > Case Detail English

ARN <b>AD180718000025C</b>	GSTIN/UIN/Temporary Id <b>18ACOPH9248KFZI</b>	Date of Application/Case Creation <b>18/07/2018</b>	Status <b>Pending for reply by taxpayer</b>
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**NOTICES**

REPLIES

PROCEEDINGS

ORDERS

REFERENCES

**Type**  
Statement u/s 73/74 and DRC-02

**Section Number \***  
select

**SCN Ref No. \***  
Select

**Due Date to Reply \***  
DD/MM/YYYY

**Date of SCN \***  
DD/MM/YYYY

**Financial Year \***  
2017-2018

**Reference Number \***  
ZA180818000197E  
[Generate Reference Number](#)

**Is Personal Hearing Required ?**

**Overall Tax Period \***

From		To	
Select	Select	Select	Select

**Tax Period \***

From		To		Tax Rate(%)	Turnover (₹)	Act *
Month	Year	Month	Year			

**Attachments \***  
 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

MIS Report

Tax Liability

Tax Return History

→

→

**SAME PROCEDURE - ISSUE WITH DSC**

# Issuance of a REMINDER (maximum 3 allowed)

Dashboard > Determination of tax(Fraud/Other) > **Case Detail** English

ARN: **AD180718000042G**    GSTIN/UIN/Temporary Id: **18AJIPA1572EAZB**    Date of Application/Case Creation: **20/07/2018**    Status: **Pending for reply by taxpayer**

**NOTICES**    **ADD NOTICE ▾**

- REPLIES
- PROCEEDINGS
- ORDERS
- REFERENCES

**REMINDER**

ADJOURNMENT

Statement u/s 73/74 and DRC-02

SCN u/s 73/74 and GST DRC-01

Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
7180001170	20/07/2018	24/07/2018	74	20180625ZA2306180002440 (1).pdf DOT_NOTICE_ZA1807180001170_20180720080426.pc

Dashboard > Determination of tax(Fraud/Other) > Case Detail Rectangular Snip English

ARN: **AD180718000025C**    GSTIN/UIN/Temporary Id: **18ACOPH9248KFZI**    Date of Application/Case Creation: **18/07/2018**    Status: **Reminder No. 1 Issued**

**NOTICES**    **ADD NOTICE ▾**

- REPLIES
- PROCEEDINGS
- ORDERS
- REFERENCES

Type	Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
REMINDER	ZA180818000204R	29/08/2018	29/08/2018	73	DOT_REMINDER_ZA180818000204R_20180829102

# Issuance of an ADJOURNMENT, on the request of the TP

Dashboard > Determination of tax(Fraud/Other) > **Case Detail** English

ARN: **AD180718000042G**    GSTIN/UIN/Temporary Id: **18AJIPA1572EAZB**    Date of Application/Case Creation: **20/07/2018**    Status: **Reply furnished, pending for order by tax officer**

**NOTICES**    **ADD NOTICE ▾**

- REPLIES
- PROCEEDINGS
- ORDERS
- REFERENCES

**REMINDER**

**ADJOURNMENT**

Statement u/s 73/74 and DRC-02

SCN u/s 73/74 and GST DRC-01

Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
1807180001170	20/07/2018	24/07/2018	74	20180625ZA2306180002440 (1).pdf DOT_NOTICE_ZA1807180001170_20180720080426.p

Dashboard > Determination of tax(Fraud/Other) > Case Detail English

ARN: **AD180718000025C**    GSTIN/UIN/Temporary Id: **18ACOPH9248KFZI**    Date of Application/Case Creation: **18/07/2018**    Status: **Pending for reply by taxpayer**

**NOTICES**    **ADD NOTICE ▾**

- REPLIES
- PROCEEDINGS
- ORDERS
- REFERENCES

Type	Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
ADJOURNMENT	ZA180818000199A	29/08/2018	30/08/2018	73	-NA-

# View Replies Filed by the Taxpayer

- Go to the Case Detail page of that particular taxpayer. You will see the Status as "Reply furnished, pending for order by tax officer. Select the REPLIES tab. This tab displays all replies filed by the taxpayer.

Dashboard > Determination of tax(Fraud/Other) > Case Detail English

ARN AD1807180000385	GSTIN/UIN/Temporary Id 18AJIPA1572EAZB	Date of Application/Case Creation 20/07/2018	Status Reply furnished, pending for order by tax officer
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NOTICES

REPLIES

Notice Type	Reply filed Against	Reply Date	Option for Personal Hearing	Attachments
SCN u/s 73/74 and GST DRC-01	ZA1807180001102	20/07/2018	Y	ADJDT_REPLY_ZA180718000110220180720062103.pdf



# SAMPLE REPLY

Form GST DRC-06

[See rule 142(4)]

**SAMPLE REPLY**

## Reply to the Show Cause Notice

1. GSTIN	18AJIPA1572EAZB	
2. Name	ANGAD JASBIRSINGH ARORA	
4. Details of Show Cause Notice	Reference No. ZA1807180001102	Date of issue 20/07/2018
3. Financial Year	2017-2018	
5. Reply	sample <span>Rectangular Snip</span>	
6. Documents uploaded	NA	
7. Option for personal hearing	Yes	

### 7.Verification-

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Name : ANGAD ARORA

Designation: Manager

Date: 20/07/2018

# Recording the Personal Hearing Proceedings, if any...

- On the Case Detail page of that particular taxpayer, select the **PROCEEDINGS** tab. This tab displays a table of all the records of the personal hearing proceedings' related to the ARN/Case. Click **ADD PROCEEDINGS** to open the drop-down list and select **PERSONAL HEARING**.

The screenshot shows the 'Case Detail' page for a taxpayer. The breadcrumb trail is 'Dashboard > Determination of tax(Fraud/Other) > Case Detail'. The page header includes 'English'. The main content area is a yellow table with the following data:

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD180718000025C	18ACOPH9248KFZI	18/07/2018	Pending for reply by taxpayer

Below the table, there is a sidebar with navigation tabs: NOTICES, REPLIES, PROCEEDINGS (selected), ORDERS, and REFERENCES. The main content area shows an 'ADD PROCEEDINGS' dropdown menu with 'PERSONAL HEARING' selected. Below the dropdown, there are three columns: 'Proceeding for the day', 'Attachments', and 'No Records Found'.

# Record Personal Hearing Proceedings, if any...

Dashboard > Determination of tax(Fraud/Other) > Case Detail English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD1807180001086	18AJIPA1572EAZB	26/07/2018	Pending for action by tax officer

NOTICES  
REPLIES  
**PROCEEDINGS**  
ORDERS  
REFERENCES

**Type**  
PERSONAL HEARING

**Date\***  
17/08/2018 

\* Indicates mandatory fields

**Proceeding for the day\***  
Proceedings completed

**Attachments**  
 No file chosen

📎 File with PDF or JPEG format is only allowed  
📎 Maximum 4 files and 5 MB for each file allowed

- **PERSONAL HEARING** page is displayed. The “Type” field is auto-populated. Enter Date when Personal Hearing was conducted by clicking the calendar icon.
- Type the required text in the Proceeding for the day field. Click Choose File to select the documents related to the Personal Hearing, if any. Click the SUBMIT button. The updated Case Detail page is displayed, with the table containing the record of the Personal Hearing.

# DRC-07: Assessment order u/s 73 or 74

- **If the reply is satisfactory, then proceedings can be dropped. If reply is not satisfactory, then officer may issue order within the specified period.**
- **Steps to issue the assessment order :**
- **On the Case Detail page of that particular taxpayer, select the ORDERS tab. Click ADD ORDER to open the dropdown list and select Assessment order and GST DRC-07.**

Dashboard > Determination of tax(Fraud/Other) > **Case Detail** English

ARN AD180718000042G	GSTIN/UIN/Temporary Id 18AJIPA1572EAZB	Date of Application/Case Creation 20/07/2018	<b>Status</b> Reply furnished, pending for order by tax officer
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NOTICES	<b>ADD ORDER</b> ▾				
REPLIES	DROP PROCEEDING ←	Order Number	Order Date	Section	Attachments
PROCEEDINGS	Assessment order and GST DRC-07	No Records Found			
<b>ORDERS</b>					
REFERENCES					

# Preparation of Summary of Assessment order GST DRC-07

Dashboard > Determination of tax(Fraud/Other) > Case Detail English

ARN <b>AD180718000032H</b>	GSTIN/UIN/Temporary Id <b>18BVIPD2202D2Z8</b>	Date of Application/Case Creation <b>19/07/2018</b>	Status <b>Reply furnished, pending for order by tax officer</b>
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NOTICES

REPLIES

PROCEEDINGS

**ORDERS**

REFERENCES

Order Details

Details of Goods and Services

Details of Demand

Attach Documents

MIS Report  
Tax Liability  
Tax Return History **2**

Rectangle

**Details for summary of order to be filled up by Officer**

<b>Issue Involved*</b> Select <div style="border: 1px solid red; padding: 5px;"><input type="checkbox"/> Classification <input type="checkbox"/> Valuation <input type="checkbox"/> Rate of tax <input type="checkbox"/> Suppression of turnover <input type="checkbox"/> Excess ITC claimed</div>	<b>Type</b> <b>3</b> Assessment order and GST DRC-07	<b>Order Number*</b> Reference Number <b>4</b> <span style="border: 1px solid red; padding: 2px;">Generate Reference Number</span>	<b>SCN Ref No*</b> ZA180718000099E	<b>Date Of SCN*</b> 19/07/2018	<b>Due Date Of Payment*</b> DD/MM/YYYY <b>5</b>	<b>Section Number*</b> 73	<b>Financial Year*</b> 2017-2018
--	---	--	---------------------------------------	-----------------------------------	--	------------------------------	-------------------------------------

**Tax Period\***

From		To	
JUL	2017	JAN	2018

**Issue Involved\***  
Select  

Classification X Valuation X

**Issue Involved\***  
Select **6**

BACK CONTINUE **7**

# DRC-07: Assessment Order

Details of Goods and Services tab will be selected and concerned page will be displayed. Select from the drop down box.

The screenshot displays the 'Details of Goods and Services' tab in the DRC-07 Assessment Order system. The interface includes a navigation bar with 'Order Details', 'Details of Goods and Services', 'Details of Demand', and 'Attach Documents'. A header section contains 'MIS Report', 'Tax Liability', and 'Tax Return History'. The main content area is titled 'Details for summary of order to be filled up by Officer' and 'Description of Goods/Services'. The 'Goods' tab is selected, showing a search input with 'milk' and a list of HSN codes (0401, 0402, 0403) with their descriptions. A table below lists the selected item (S.No 1, HSN 0401) with a 'DELETE' button. The 'Services' tab is also shown, with a search input containing 'Sale' and a list of HSN codes (997222, 997223, 998362) with their descriptions. A table below lists the selected item (S.No 1, HSN 997222) with a 'DELETE' button. Both tables have 'BACK' and 'CONTINUE' buttons.

**Order Details** ✓ **Details of Goods and Services** **Details of Demand** **Attach Documents**

MIS Report  
Tax Liability  
Tax Return History

Details for summary of order to be filled up by Officer

Description of Goods/Services

**Goods** Services

milk

0401  
MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER

0402  
MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER

0403

S.No	HSN	Description	Action
1	0401	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	DELETE

BACK CONTINUE

**Goods** **Services**

Sale

997222  
Building sales on a fee/commission basis or contract basis

997223  
Land sales on a fee/commission basis or contract basis

998362  
Purchase or sale of advertising space or time, on commission

S.No	HSN	Description	Action
1	997222	Building sales on a fee/commission basis or contract basis	DELETE

BACK CONTINUE

BACK CONTINUE

# Assessment order u/s 73 or 74

- Click the **CONTINUE** button Demand tab will be activated and concerned page will be opened up. A tick mark also will appear on the **Details of Goods and Services** tab.

Order Details ✓

Details of Goods and Services ✓

**Details of Demand**

Attach Documents

MIS Report  
Tax Liability  
Tax Return History

Details for summary of order to be filled up by Officer

TAX PERIOD				TAX PERIOD				TAX RATE %	TURN OVER Rs.	ACT	PLACE OF SUPPLY	TAX/ CESS	INTEREST	PENALTY	OTHERS
FROM		TO		FROM		TO									
MONTH	YEAR	MONTH	YEAR	MONTH	YEAR	MONTH	YEAR								

ADD

BACK CONTINUE

# Assessment order u/s 73 or 74

- Click the **CONTINUE** button **Attach Documents** tab will be activated and concerned page will be opened up. A tick mark also will appear on the **Details of Demand** tab.

MIS Report  
Tax Liability  
Tax Return History

Order Details ✓ Details of Goods and Services ✓ Details of Demand ✓ Attach Documents

Details for summary of order to be filled up by Officer

**Attachments**

Choose File No file chosen

PDF  
01test.pdf

File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

BACK PREVIEW PROCEED

- Choose the detailed order file and other documents linked with the order. See **PREVIEW** to avoid discrepancies and click on **PROCEED**. Warning message with **ISSUE** with **DSC** button and then one more page with **OK** button appears. Click on. Order will be issued successfully.

# Assessment order u/s 73 or 74

- The updated Case Detail page is displayed, with the table containing the record of the Assessment order and Form GST DRC-07 just issued and the Status updated to "Order for creation of demand issued".

Dashboard > Determination of tax(Fraud/Other) > Case Detail English

ARN AD180718000032H	GSTIN/UIN/Temporary Id 18BVIPD2202D2Z8	Date of Application/Case Creation 19/07/2018	Status Order for creation of demand issued
------------------------	---	---	---

NOTICES **ADD ORDER** REPLIES PROCEEDINGS **ORDERS** REFERENCES

Type	Order Number	Order Date	Section Number	Attachments
Assessment order and GST DRC-07	ZA180818000205P	29/08/2018	73	01test.pdf DRC07_ORDER_ZA180818000205P_20180829103449.pdf

# Post Assessment issues

- **You can serve the Order to the taxpayer by post or through a special messenger as well. In the case of unregistered persons, it is mandatory to serve the Order by post/special messenger. For this, click the documents attached in the Attachments section of the table to download them. Take a print and then sign the printed document manually before sending.**
- **Once Assessment order and Form GST DRC-07 is issued, following actions take place on the GST Portal:**
- **Intimation of the issue of order is sent to the concerned taxpayer on his/her email ids and SMS.**
- **Order generated by system and annexure uploaded by officer will be made available on the Taxpayer's dashboard:**
- **Services > User Services > View Additional Notices/Orders > View > Case Details.**

# DROP PROCEEDINGS

- If the reply filed by the taxpayer is found satisfactory, further proceedings may be dropped.

Dashboard > Determination of tax(Fraud/Other) > **Case Detail** English

ARN AD180718000042G	GSTIN/UIN/Temporary Id 18AJIPA1572EAZB	Date of Application/Case Creation 20/07/2018	Status Reply furnished, pending for order by tax officer
------------------------	---	---	---

NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

**ADD ORDER** ▾

**DROP PROCEEDING**  
Assessment order and GST DRC-07

Order Number	Order Date	Section	Attachments
No Records Found			

**Drop Proceedings page**

NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

Type  
DROP PROCEEDING

Order Number\*  
Reference Number  
**Generate Reference Number**

SCN Ref No\*  
ZA180718000093Q

Date Of SCN\*  
18/07/2018

Financial Year\*  
2017-2018

Attachments\*  
**Choose File** No file chosen

**BACK** **PREVIEW** **PROCEED**

• indicates mandatory fields

📎 File with PDF or JPEG format is only allowed  
📎 Maximum 4 files and 5 MB for each file allowed

📎 Note: Preview and Proceed will be available only after filling the mandatory fields

**Following same procedure issue with DSC**

# Other things : Communication

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 REFERENCE ▾**

REPLIES      **COMMUNICATION**

ORDERS

**REFERENCES**

RECOMMEND

Delivered by	Notice/Order/Reminder Reference Number	Communication Date	Attachments
No Records Found			

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

REPLIES

ORDERS

**REFERENCES**

RECOMMEND

**Type** \* indicates mandatory fields

COMMUNICATION

**Notice/Order/Reminder Reference Number\***

ZA1810180001147 ▾

**Type of Communication\***

Select Type ▾

**Issue Date\***

22/10/2018

**Type of Communication\***

Select Type ▾

Select Type

POST

SPECIAL MESSENGER

**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**

# Adding References of Case

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  
REPLIES  
ORDERS  
**REFERENCES**  
RECOMMEND

**ADD REFERENCE -**

COMMUNICATION

**REFERENCES OF CASE**

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

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  
REPLIES  
ORDERS  
**REFERENCES**  
RECOMMEND

**Type** • indicates mandatory fields

REFERENCES OF CASE

**Date** •

22/10/2018 

**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** **SUBMIT**

# **SCRUTINY OF RETURNS**

## **GSTN APPLICATION PROGRAM**

**Sec. 61 with (3) Sub-sections;**

**Rule 99 with (3) Sub-rules;**

**3 Forms viz., GST ASMT 10, 11, 12  
deal with scrutiny of returns.**

# Points to be remembered

- **When does a tax official need to conduct scrutiny of Returns?**
- **Any discrepancy found in return on the basis of risk parameters. (??)**
- ***Suo-moto*, on examination of returns.**
- **What will the tax official do?**
- **Issue notice in Form GST ASMT 10 and seek clarification.**
- **30 days time for reply. Reminders & Adjournments allowed but NO personal hearing opportunity (??).**
- **What are the options left to the taxpayer?**
- **Either Accept or Dispute... If accepted he can pay Tax, Interest & Penalty and submit Reply in Form ASMT 11 (or) he can correct himself in his returns for the month in which the discrepancy accepted.**
- **If disputed... He can file reply along with copies of evidences, if any.**

# Points to be remembered

- What are the options of the Tax Official?
- He can **DROP PROCEEDINGS** (or) Proceed further.

**DROP PROCEEDINGS**: when the tax, interest & penalty paid by the taxpayer found acceptable (or) if the corrected monthly return filed by the tax payer is found acceptable (or) the reply filed by the taxpayer is acceptable, then he can drop proceedings in Form GST ASMT 12.

**PROCEEDING FURTHER**: If Reply is not filed by the taxpayer (or) the reply filed is not satisfactory (or) if the discrepancy is accepted but the tax is not paid / not corrected himself in his returns for the month in which the discrepancy accepted he can recommend the case either for **ADJUDICATION** under Sec. 65, 66, 73, 74 or for **ENFORCEMENT** under Sec. 67.

- **Navigation**:

Tax official Dashboard > Statutory Functions > Assessment/Adjudication > Scrutiny of returns.

# SCRUTINY OF RETURNS

## ISSUANCE of SCN in ASMT-10

The screenshot displays the ASMT-10 web interface. At the top, a dark blue navigation bar contains the following menu items: Dashboard, Services ▾, Help ▾, Grievances, Refund ▾, and Statutory Functions ▾. The 'Statutory Functions ▾' menu is highlighted with a red border. Below this, a light blue sub-menu bar contains: Assessment/Adjudication (highlighted with a red border), Demand and Collection Register, Quick Links, My Tasks, Cause List, and Recovery. The main content area lists various functions in two columns. The left column includes: Determination of tax(Fraud/Other)-DRC07, General Penalty, Assessment of Non-filers of Returns, Rectification of Orders, Provisional Attachment, Tax collected but not deposited, and Provisional Assessment. The right column includes: Intimation of Voluntary Payment, Assessment of unregistered persons, Determination of tax(Fraud/Other), Summary Assessment, Restoration of Provisional Attachment, and Recommendations. The 'Scrutiny of Returns' option is highlighted with a red border in the right column.

- **If you click on this two options appear...**
- **1. *Suo-moto* Proceedings (new)                      2. Search (existing)**

# CREATION OF ARN

Dashboard > Scrutiny of returns > Case Detail English

## Search Page

**Search** ↓ 2

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

**SUO MOTO PROCEEDING** → 1

ARN

GSTIN

Status

From Date

To Date

**SEARCH**

Dashboard > Scrutiny of returns > Suo Moto English

## Suo-Moto page

**Proceeding Type**

**GSTIN/UIN/Temporary Id**  **GO**

**Financial Year**

**Tax Period**

From		To	
<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>

**BACK** **CREATE**

- If you fill in all the required details **CREATE** button will be activated. If you click on it a **SUCCESS** message will appear. Click on it.

# CREATION OF ASMT - 10 NOTICE

  
**Success**

ARN/Case Id: AD181018000044P has been generated successfully

**CONTINUE**

**CASE DETAIL PAGE WILL BE DISPLAYED LIKE THIS**

Dashboard > Scrutiny of returns > Case Detail

English

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

NOTICES

ADD NOTICE -

REPLIES

ORDERS

REFERENCES

RECOMMEND

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

No Records Found

**and conclude**

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.

**NOW DISCUSSION WILL BE ON THESE 5 TOPICS ONLY**

# CREATION OF ASMT - 10 NOTICE

- 1). **NOTICES**: Click on **ADD NOTICE**. A drop down box opens. Form here you can issue **Notice**, **Reminder** and an **Adjournment** on the request of the dealer.

Dashboard > Scrutiny of returns > Case Detail English

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

NOTICES	ADD NOTICE ▾	Reference Number	Issue Date	Due Date to Reply/PH	Section	Attachments
REPLIES	REMINDER	No Records Found				
ORDERS	<b>NOTICE</b>					
REFERENCES	ADJOURNMENT					
RECOMMEND						

- Click on **NOTICE**. A notice page will be displayed.

# CREATION OF ASMT - 10 NOTICE

Dashboard > Scrutiny of returns > Case Detail English

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

**NOTICES**

REPLIES

ORDERS

REFERENCES

RECOMMEND

**Type**

**Section Number**

**Reference Number**   
[Generate Reference Number](#)

**Financial Year**

**Due Date to Reply**

**Tax Period**

From		To	
<input type="text" value="JAN"/>	<input type="text" value="2018"/>	<input type="text" value="MAR"/>	<input type="text" value="2018"/>

**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

\* indicates mandatory fields

MIS Report

Tax Liability

Tax Return History

**Click on PREVIEW... A system-generated draft notice downloaded into system.**

# PREVIEW OF ASMT - 10 NOTICE

## GST ASMT - 10 [See rule 99(1)]

Reference No.: ZA1810180001147

Date: 22/10/2018

To

GSTIN: 18AJIPA1572E7ZE

Name: ANGAD JASBIRSINGH ARORA

Address: 10, dsf, asdfg, Jorhat, Assam, 785001

Tax period: JAN 2018 - MAR 2018

F.Y: 2017-2018

### 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, discrepancies noticed have been mentioned in the attached annexure..

You are hereby directed to explain the reasons for the aforesaid discrepancies by the date mentioned in the table below.

If no explanation is received by the said 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.

Sr. No.	Description	Particulars
1	Section under which notice is issued	61
2	Date by which reply has to be submitted	23/10/2018
3	Date of personal hearing	NA
4	Time of personal hearing	NA
5	Venue where personal hearing will be held	NA

Signature

Name: Urmila

Designation: Deputy Commissioner

Jurisdiction: JORHAT - 1 , Jorhat , Jorhat

Zone , Assam

Check it thoroughly to rule out discrepancy, if any.

If found satisfactory, Click on Proceed...

**ISSUE WITH DSC - THEN CLICK ON OK**

# REMINDERS & ADJOURNMENTS

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/PH	Section Number	Attachments
REPLIES	<b>REMINDER</b>	180001147	22/10/2018	23/10/2018	61	Doc.pdf SR_NOTICE_ZA1810180001147_20181022122950.pdf
ORDERS	NOTICE					
REFERENCES	ADJOURNMENT					
RECOMMEND						

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

**You can issue a REMINDER and an ADJOURNMENT in the same way after viewing the preview and affixing the Digital Signature. The screen will be looking like this, showing the developments of the case in a chronological order...**

# REPLY OF THE TP : FORM ASMT - 11

2). **REPLIES**: On the Case Detail page of that particular taxpayer, select the **REPLIES** tab. This tab displays all replies filed by the Taxpayer.

➤ **Click the documents in the Attachments section to download and ascertain their contents.**

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 Reply furnished, Pending for order by tax officer
--------------------------------	---	---	---

NOTICES	<b>REPLIES</b>	ORDERS	REFERENCES	RECOMMEND
---------	----------------	--------	------------	-----------

Notice Type	Reply filed Against	Reply Date	Option for Personal Hearing	Attachments
NOTICE	ZA181018000048Y	22/10/2018	N	20180418ZA100418000315A (1).pdf SR_REPLY_ZA181018000048Y_20181004030358.pdf

- **The Taxpayer has to fill payment details in his reply. He shall attach the file containing his detailed reply to Form GST ASMT 11 as it will not allow more than certain number of characters in the reply field. He will have the option of PREVIEW of his Reply. He shall submit his reply with Digital Sign / EVC.**

# ORDER OF ACCEPTANCE OF REPLY : ASMT-12

**3). ORDERS: On the Case Detail page of that particular taxpayer, select the ORDERS tab. Then click on ADD ORDER. You will get the only option DROP PROCEEDINGS.**

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD181018000029H	18AJIPA1572EAZB	10/10/2018	Pending for reply by taxpayer

NOTICES

REPLIES

**ORDERS**

REFERENCES

RECOMMEND

**ADD ORDER** ▾

**DROP PROCEEDING**

Order Number	Order Date	Attachments
No Records Found		

# ORDER OF ACCEPTANCE OF REPLY : ASMT-12

## DROP PROCEEDINGS PAGE APPEARS

ARN/Case Id  
AD181018000029H

GSTIN/UIN/Temporary Id  
18AJIPA1572EAZB

Date of Application/Case Creation  
10/10/2018

Status  
Pending for reply by taxpayer

NOTICES

REPLIES

ORDERS

REFERENCES

RECOMMEND

• indicates mandatory fields

Type

DROP PROCEEDING

Order Number •

ZA1810180001171

Date of reply

NA

Generate Reference Number

SCN Ref No •

ZA1810180000826

Date Of SCN •

10/10/2018

Financial Year •

2017-2018

Tax Period •

From

JUL

2017

To

JUL

2017

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

Click on **PREVIEW...** a system-generated draft order downloaded into the system

BACK

PREVIEW

PROCEED

# PREVIEW OF ORDER OF ACCEPTANCE OF REPLY : ASMT-12

## Form GST ASMT - 12 [See rule 99(3)]

Reference No.: ZA1810180001171

Date: 22/10/2018

To

GSTIN: 18AJIPA1572EAZB  
Name: ANGAD JASBIRSINGH ARORA  
Address: 105, dfgh, sdfgh, Jorhat, Assam, 785001

**Check it thoroughly to rule out discrepancy, if any.**

Tax period: JUL 2017 - JUL 2017

F.Y.: 2017-2018

ARN: AD181018000029H

Date: 10/10/2018

### Order of acceptance of reply against the notice issued under section 61

This has reference to your reply, details of which is mentioned in table below, in response to the notice issued to you as per details mentioned in table below.

In this regard, your reply has been found to be satisfactory and no further action is required to be taken in the matter.

Sr. No.	Description	Particulars
1	Date of reply filed	NA
2	Notice Ref. No.	ZA1810180000826
3	Date of notice	10/10/2018

Signature  
Name: Urmila  
Designation: Deputy Commissioner  
Jurisdiction: JORHAT - 1 , Jorhat , Jorhat  
Zone , Assam

**If found satisfactory,  
click on PROCEED...**

**ISSUE WITH DSC - THEN CLICK ON OK**

# ORDER OF ACCEPTANCE OF REPLY : ASMT-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.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id  
AD181018000029H

GSTIN/UIN/Temporary Id  
18AJIPA1572EAZB

Date of Application/Case Creation  
10/10/2018

Status  
Order for dropping proceedings issued

ADD ORDER ▾

Type	Order Number	Order Date	Attachments
DROP PROCEEDING	ZA1810180001171	22/10/2018	SR_DrpProcd_ZA1810180001171_20181022010119.pdf

NOTICES

REPLIES

ORDERS

REFERENCES

RECOMMEND

# ORDER OF ACCEPTANCE OF REPLY : ASMT-12

4). REFERENCES: On the Case Detail page of that particular taxpayer, select the REFERENCES tab. This will show ADD REFERENCE button which in turn have two options viz., **COMMUNICATION & REFERENCES OF THE CASE.**

The screenshot displays the 'Case Detail' page for a taxpayer. The breadcrumb trail is 'Dashboard > Scrutiny of returns > Case Detail'. The page header includes 'Rectangular Snip' and 'English'. A yellow banner at the top contains the following information:

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

On the left, a vertical menu contains the following options: NOTICES, REPLIES, ORDERS, REFERENCES (highlighted in blue), and RECOMMEND. A blue-bordered dropdown menu is open under 'ADD REFERENCE', showing two options: 'COMMUNICATION' and 'REFERENCES OF CASE'. The main content area features a table with the following columns: 'on', 'Delivered by', 'Notice/Order/Reminder Reference Number', 'Communication Date', and 'Attachments'. The table currently displays 'No Records Found'.

# RECOMMENDATION FOR OTHER ACTIONS

5). **RECOMMEND**: On the Case Detail page of that particular taxpayer, select the **RECOMMEND** tab. This will show **ADD RECOMMENDATION** button.

This is useful, where on the issuance of Show-cause Notice in Form GST ASMT 10 and where no Reply is filed by the taxpayer (or) the reply filed is not satisfactory (or) if the discrepancy is accepted but the tax is not paid / not corrected himself in his returns for the month in which the discrepancy accepted, the Proper Officer can recommend the case either for **AUDIT /ADJUDICATION** under Sec. 65, 66, 73, 74 or for **ENFORCEMENT** under Sec. 67.

The screenshot displays the 'Case Detail' page in the GST system. The breadcrumb navigation is 'Dashboard > Scrutiny of returns > Case Detail'. The language is set to 'English'. The case details are as follows:

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

On the left sidebar, the 'RECOMMEND' tab is selected. A dropdown menu is open, showing the 'ADD RECOMMENDATION' button highlighted with a red box. Below the dropdown, a table with the following columns is visible:

Module	Referred module (To)	Recommending Officer	Recommended To	Section	Comments	Attachments
No Records Found						

# RECOMMENDATION FOR OTHER ACTIONS

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

REPLIES

ORDERS

REFERENCES

RECOMMEND

• indicates mandatory fields

## Type

RECOMMENDATION OF CASE

## Unit to Recommend\*

Select a module

## Recommending to officer\*

Select an official

## Section\*

Select a section

## Comments/Reasons for Recommending\*

Comments

1000 characters remaining

## Unit to Recommend\*

Select a module

Select a module

Adjudication

Enforcement

## Section\*

Select a section

Select a section

73

74

## 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

# **RECOMMENDATION FOR OTHER ACTIONS**

**On clicking on PROCEED button... 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 changed as '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 for taxpayer will remain 'Reply furnished, pending for order'**

# POST ACTION OF RECOMMENDATION

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 ▾

REPLIES

ORDERS

REFERENCES

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	-NA-

# Voluntary Payment of Tax

**GSTN APPLICATION PROGRAM**

# Voluntary Payment of Tax

## Forms under Voluntary Payment

GST Form Number	Description	Rule
<b>Form GST DRC - 03</b>	Intimation of payment made voluntarily [or] made Against the show cause notice (SCN) [or] statement	Rules 142(2) & 142(3)
<b>Form GST DRC - 04</b>	Acknowledgement of acceptance of payment made voluntarily	Rule 142(2)

- **Voluntary Payment cannot be made after 30 days of issue of SCN. Can be made before SCN.**
- **GST Portal does not allow for making PARTIAL PAYMENTS.**

# Voluntary Payment of Tax

**How to submit Form GST DRC-03 through online..?**

- 1. Dealer to access the [www.gst.gov.in](http://www.gst.gov.in) URL. The GST Home page is displayed.**
- 2. Login to the GST Portal with valid credentials.**
- 3. Click the Services > User Services > My Applications command.**

The screenshot shows the GST Portal navigation menu. The 'Services' dropdown menu is open, and 'User Services' is selected. Under 'User Services', 'My Applications' is highlighted. The menu items are as follows:

Dashboard	Services ▾	GST Law	Search Taxpayer ▾	Help ▾	e-Way Bill System
Registration	Ledgers	Returns	Payments	User Services	Refunds
My Saved Applications				My Applications	
View/Download Certificates				View Notices and Orders	
View My Submissions				Contacts	
Search HSN / Service Classification Code				Holiday List	
Feedback				Grievance / Complaints	
Generate User Id for Advance Ruling				Furnish Letter of Undertaking (LUT)	
View My Submitted LUTs				Locate GST Practitioner (GSTP)	
Engage / Disengage GST Practitioner (GSTP)				ITC02-Pending for action	

# Generation of DRC-03 (Intimation of Voluntary Payment)

Dashboard > Services > User Services > My Applications

My Applications • indicates mandatory fields

Application Type\*  
Intimation of Voluntary Payment - DRC-03

From Date

To Date

SEARCH NEW APPLICATION

Skip to Main Content | A+ | A- | Logout

## Goods and Services Tax

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

Dashboard > Services > User Services > My Applications > Intimation Of Voluntary Payment

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

GSTIN/UIN/Temp Id - 18AJIPA1572E7ZE      Legal Name - ANGAD JASBIRSINGH ARORA      Trade Name - ANGAD shop      Status - DRAFT

**Cause Of Payment\*** • Indicates Mandatory Fields

Select

Section Number\*       Financial Year\*

Have you made the payment?  No

**Payment Reference Number (PRN)**

ⓘ If PRN is not available, you can get the same from Electronic Liability Ledger under Services > Ledgers

**Overall Tax Period**

From		To	
<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>

**Details of payment made including interest and penalty, if applicable**

Tax Period				ACT TYPES	Place of Supply (Name of State)
From	To	From	To		
<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select Tax Act Type"/>	<input type="text" value="Select Place of Supply"/>

SAVE PROCEED TO PAY PREVIEW FILE ADD

**Cause Of Payment\***

- Select
- Select
- Voluntary
- SCN
- Others

## Voluntary Payment

Description	Liability (₹)			
	Integrated Tax	Central Tax	State/UT Tax	Cess
Tax	₹1,000	₹0	₹0	₹0
Interest	₹100	₹0	₹0	₹0
Penalty	₹0	₹0	₹0	₹0
Fees	₹0	₹0	₹0	₹0
Others	₹0	₹0	₹0	₹0

Description	Cash Ledger Balance (₹)				Description	Integrat
	Integrated Tax	Central Tax	State/UT Tax	Cess		
Tax	₹0	₹837	₹989	₹0	Tax	
Interest	₹929	₹962	₹998	₹410	Interest	
Penalty	₹930	₹982	₹999	₹455	Penalty	
Fees	₹1,000	₹950	₹950	₹500	Fees	
Others	₹198	₹99	₹100	₹100	Others	

Description	Credit Ledger Balance (₹)				Description	Integrat
	Available	Provisional	Blocked	Mismatch		
Integrated Tax	₹2,44,85,133	₹9,80,000	₹0	₹0	Integrated Tax	
Central Tax	₹1,55,447	₹8,99,000	₹0	₹0	Central Tax	
State/UT Tax	₹1,55,527	₹8,99,000	₹0	₹0	State/UT Tax	
Cess	₹0	₹0	₹0	₹0	Cess	

BACK

SET-OFF

**Follow the steps and submit the DRC-03 with DSC**

# Creating DRC-04 (Acknowledgement of Acceptance)

Skip to Main Content A+ A-

 Goods and Services Tax

Name Circle Name, Telangana

Dashboard Registration Payments MIS Services Help Grievances Statutory Functions

Demand and Collection Register Assessment/Adjudication **My Tasks** Quick Links Cause List

Determination of tax(Fraud/Other)-DRC07 **Intimation of Voluntary Payment**

General Penalty Assessment of unregistered persons

Determination of tax(Fraud/Other) Assessment of Non-filers of Returns

Summary Assessment Rectification of Orders

Provisional Attachment Restoration of Provisional Attachment

Tax collected but not deposited Provisional Assessment

Scrutiny of Returns Recommendations



## Case Details Page

Dashboard Information of Voluntary Payment Case Details English

ARN <b>AD180618000045C</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAZB</b>	Date Of Application <b>08/06/2018</b>	Status <b>Pending for Action by Tax Officer</b>
-------------------------------	--	--	--

APPLICATIONS	PRN	Attachment
ORDERS	IP1806180000013	DRC03_18AJIPA1572EAZB_20180608105311.pdf
REFERENCES		

# Creating DRC-04 (Acknowledgement of Acceptance)

Dashboard | Intimation of Voluntary Payment | Case Details English

ARN AD180618000045C	GSTIN/UIN/Temporary Id 18AJ1PA1572EA7B	Date Of Application 08/06/2018	Status Pending for Action by Tax Officer
------------------------	---	-----------------------------------	---

**APPLICATIONS**

**ADD ORDER**

**ORDERS**

**ISSUE ACKNOWLEDGEMENT**

**REFERENCES**

**DROP PROCEEDINGS**

Issue Date	Attachment
--No Records Found--	



APPLICATIONS

**ORDERS**

REFERENCES

Order Type : ISSUE ACKNOWLEDGEMENT \* Indicates mandatory fields

Order Number\* 

Order Number

Generate Reference Number

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 **ISSUE WITH DSC**

# **Assessment of Non-Filers**

**GSTN APPLICATION PROGRAM**

# A QUICK INTRODUCTION

- **This is a Unilateral Assessment in VAT regime, used to be done on the Best of Judgment of the Circle Officer.**
- **When the required return under Section 39 or Section 45 is not filed by the RTP**
- **Even it is not filed within 15 days after the receipt of 3-A notice**
- **Assessment of the Non-Filers can be done under Sec. 62 by the proper officer**
- **Order has to be issued within a period of 5 years from the due date of filing of annual return for the year to which return not filed relates**
- **If the registered person furnishes a valid return within 30 days of service of Order, then Order shall be deemed to be withdrawn**
- **The liability for payment of interest or late fee continues**
- **If the person does not furnish a valid return within 30 days of service of Order, then demand as determined by the officer shall be recoverable from the taxpayer**
- **Can be initiated GSTIN wise separately or in bulk by using certain criteria**

# SEARCHING NON-FILERS

**Goods and Services Tax** Gst Assign ▾  
Arunachal Pradesh, Arunachal Pradesh

Dashboard Registration ▾ Payments ▾ MIS ▾ Services ▾ Help ▾ Grievances Refund ▾ **Statutory Functions ▾**

Assessment/Adjudication Demand and Collection Register My Tasks **Quick Links** Appeal & Revision Cause List Recovery View Orders

**View Non Filers** Generate Reference Number  
My Recommendations

List of proceedings pending

Dashboard > Non filers En

**SEARCH PAGE**

Search • indicates mandatory fields

**GSTIN / UIN / TEMP ID** **1** Type of Return \*

Enter GSTIN / UIN / TEMP ID Select  
Select  
GSTR3B

Tax Per From To

Select Select Select Select

**Turnover (₹)** **2** **Tax Paid (₹)** **3**

Minimum Maximum Minimum Maximum

RESET SEARCH DOWNLOAD

Search criteria is either of:

1. GSTIN/Temp id or
2. Turnover or
3. Tax paid



Dashboard Registration ▾ Payments ▾ MIS ▾ Services ▾ Help ▾ Grievances Refund ▾ **Statutory Functions ▾**

**Assessment/Adjudication** My Tasks Quick Links Appeal & Revision Cause List Recovery View Orders Advance Ruling LUT

Determination of tax(Fraud/Other)-DRC07 Intimation of Voluntary Payment  
General Penalty Assessment of unregistered persons  
Determination of tax(Fraud/Other) **Assessment of Non-filers of Returns**  
Summary Assessment  
Provisional Attachment Rectification of Orders  
Tax collected but not deposited Restoration of Provisional Attachment  
Scrutiny of Returns Provisional Assessment

**Search for an already-created ARN/Case ID**

# HANDLING THE NON-FILERS LIST

CAN BE DOWNLOADED AND SORTED

RESET

SEARCH

DOWNLOAD



ⓘ Last Return Filed details would not be available for taxpayers who have not filed any returns

List of Non filers for MAR 2018 - MAR 2018

GSTIN	Legal Name	Tax Period	Last Returns Filed <b>1</b>			Notice Details <b>2</b>		RC Surrendered? <b>3</b>	Action 
			Filing Dt	Turnover (₹)	Tax Paid (₹)	SCN	Issue Date		
12AJIPA1572EV1Z	ANGAD JASBIRSINGH					ZA120418000153A	24/04/2018	N	INITIATE PROCEEDINGS
12AJIPA1572E22Q	ANGAD JASBIRSINGH					ZA1204180001580	24/04/2018	N	INITIATE PROCEEDINGS
12AJIPA1572EFZI	ANGAD JASBIRSINGH					ZA1204180002249	24/04/2018	N	INITIATE PROCEEDINGS
12ACXPK3463A5ZO	MUKESH					ZA1204180002257	24/04/2018	N	INITIATE PROCEEDINGS

# CREATION OF ARN

Dashboard > Non filers > **Suo Moto**

**Proceeding Type\***

Assessment of Non-Filers

**GSTIN/UIN/Temporary Id\***

18AFAPJ0636C4ZY

**Financial Year\***

2017-2018 ▼

**Tax Period\***

**From**

**To**

FEB ▼

2018 ▼

FEB ▼

2018 ▼

BACK

CREATE



**Success**

ARN/Case Id: AD1807180000757 has been generated successfully

CONTINUE

FEB ▼

2018 ▼

FEB ▼

2018 ▼

# PROCEEDING FURTHER WITH ARN

Dashboard > Non Filers > **Case Detail** English

ARN <b>AD1807180000757</b>	GSTIN/UIN/Temporary Id <b>18AFAPJ0636C4ZY</b>	Date of Application/Case Creation <b>22/07/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

**ORDERS** ADD ORDER ▾

REFERENCES

Type	Order Number	Order Date	Attachments
No Records Found			

COMMUNICATION

REFERENCES OF CASE

Dashboard > Non Filers > Case Detail English

ARN <b>AD120718000002W</b>	GSTIN/UIN/Temporary Id <b>12APIPS0052DFZ1</b>	Date of Application/Case Creation <b>03/07/2018</b>	Status <b>Return filed, no action required</b>
-------------------------------	--	--	---

**ORDERS** ADD ORDER ▾

REFERENCES

**IN CASE RETURN IS FILED BEFORE COMPLETION OF PROCEEDINGS...**

Type	Order Number	Order Date	Attachments
No Records Found			

**Return filed within 30 days**

# GENERATION OF ASMT-13 ORDER

Dashboard > Non Filers > Case Detail

English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD120718000019H	12APIPS0052D2ZE	11/07/2018	Pending for action by tax officer

ORDERS

ADD ORDER ▾

REFERENCES

ASSESSMENT  
ORDER - ASMT-  
13

DROP  
PROCEEDING

Order Number	Order Date	Attachments
No Records Found		

# GENERATION OF ASMT-13 ORDER

**ASSESSMENT ORDER - ASMT-13** page is displayed. The Type, SCN Ref No., Date of SCN, Return Type, Section Number, Financial Year and Tax Period fields are auto-populated. Enter the required data in the following mandatory fields to proceed: Order Number, Due Date of Payment, Demand grid below the Tax Period field, Attachments.

**ORDERS**  
REFERENCES

**Type**  
ASSESSMENT ORDER - ASMT-13

**Order Number** • ⓘ  
Reference Number  
Generate Reference Number

**MIS Report**  
Tax Liability  
Tax Return History

**SCN Ref No** •  
ZA180318001951N

**Date Of SCN** •  
14/07/2018

**Return Type** •  
R3B

**Due Date Of Payment** •  
DD/MM/YYYY

**Section Number** •  
62

**Financial Year** •  
2017-2018

Tax Period •			
From		To	
FEB	2018	FEB	2018

Tax Period •				Tax Rate(%)	Turn Over(₹)	Act •
From		To				
Month ▾	Year ▾	Month ▾	Year ▾			

ADD

**Attachments** •  
Choose File No file chosen  
❶ File with PDF or JPEG format is only allowed  
❷ Maximum 4 files and 5 MB for each file allowed

BACK PREVIEW PROCEED

**ISSUE WITH DSC - THEN CLICK ON OK**

# POST ACTION...

Dashboard > Non Filers > Case Detail

English

ARN  
AD120718000004S

GSTIN/UIN/Temporary Id  
12APIPS0052D9Z7

Date of Application/Case Creation  
04/07/2018

Status  
Order deemed withdrawn

ORDERS

ADD ORDER ▾

**If the TP files return, the ASMT-13 order is deemed to be withdrawn & the demand is deemed to be settled**

REFERENCES

Return filed within 30 days

Type	Order Number	Order Date	Attachments
DEEMED WITHDRAWAL OF ASSESSMENT ORDER - ASMT-13	ZA1207180000065	10/07/2018	
ASSESSMENT ORDER - ASMT-13	ZA1207180000065	10/07/2018	20180525ZA040518010275V (1).pdf NF_ORDER_ZA1207180000065_20180710101146.pdf

Dashboard > Non Filers > Case Detail

English

ARN  
AD120718000019H

GSTIN/UIN/Temporary Id  
12APIPS0052D2ZE

Date of Application/Case Creation  
11/07/2018

Status  
Pending for action by tax officer

ORDERS

ADD ORDER ▾

**DROP PROCEEDINGS...??**

REFERENCES

ASSESSMENT  
ORDER - ASMT-  
13

DROP  
PROCEEDING

Order Number

Order Date

Attachments

No Records Found

# DROP PROCEEDINGS...

The screenshot shows a web interface for filing drop proceedings. On the left, there are two tabs: 'ORDERS' (selected) and 'REFERENCES'. The main form area contains several input fields: 'Type' is set to 'DROP PROCEEDING'; 'Order Number' is 'Reference Number' with a 'Generate Reference Number' link below it; 'SCN Ref No' is 'ZA180318001951N'; 'Date Of SCN' is '14/07/2018'; and 'Financial Year' is '2017-2018'. An 'Attachments' section has a 'Choose File' button and the text 'No file chosen'. Below this are two instructions: 'File with PDF or JPEG format is only allowed' and 'Maximum 4 files and 5 MB for each file allowed'. At the bottom right, there are two buttons: 'BACK' and 'PROCEED'.

**ISSUE WITH DSC - THEN CLICK ON OK**

- **If the Tax Payer does not file the return within 30 days or the Proper Officer does not Drop the proceedings, then the assessment made in ASMT-13 and the demand raised will become final and enforceable.**

# Assessment of unregistered persons

## GSTN APPLICATION PROGRAM

### Forms of Assessment of Unregistered Persons (Sec 63)

GST Form Number	Description	Rule
FORM GST ASMT-14	Summary of Show Cause Notice	Rule 100 (2)
FORM GST ASMT-15	Summary of Order	Rule 100 (2)

# Assessment Of Unregistered Persons - Overview

- **To Assess the liability of a person**
  - **Liable to obtain registration but failed to do so or**
  - **Registration has been cancelled but who is liable to pay tax**
- **The Tax Official may initiate *suo-moto* proceedings**
  - **On the basis of information obtained**
  - **During inspection or survey or Enforcement or**
  - **Through the information available with intelligence unit or**
  - **Through any other means**

## **Further to know:**

- **Intimation is sent to email id and SMS of the person concerned about the issuance of SCN & Order.**
- **In addition, tax officer will have to serve the SCN & order by Post or messenger as he is an Un-regd Person and update in 'REFERENCE' folder.**
- **Time to furnish reply to the Notice is 15 days, not more than 3 reminders, adjournment, Personal Hearing allowed.**
- **Demand ID will be created as per ID master data**
- **Electronic liability register and DCR of un-registered person shall also get updated with the demand specified in order**
- **Limitation rules applicable**

# Creating a Temp id

The screenshot shows the top navigation bar of the Goods and Services Tax portal. The header includes the Government of India logo, the text "Goods and Services Tax", and "Arunachal Pradesh, Arunachal Pradesh". The navigation menu contains several items: Dashboard, Registration, Payments, MIS, Services, Help, Grievances, Refund, and Statutory Functions. The "Statutory Functions" menu item is highlighted with a red box. Below it, a sub-menu is displayed with "Assessment/Adjudication" highlighted in a red box. Under "Assessment/Adjudication", the option "Assessment of unregistered persons" is also highlighted with a red box. A large red arrow points from this option down to the next screenshot.

The screenshot shows the "Assessment of unregistered persons" case detail page. The breadcrumb trail is "Dashboard > Assessment of unregistered persons > Case Detail". The page features a search section with a "Search" button highlighted in a red box and a "SUO MOTO PROCEEDING" button highlighted in a red box. The search form includes fields for ARN (with a placeholder "Enter ARN"), GSTIN (with a placeholder "Enter GSTIN"), Status (a dropdown menu with "Select" selected), From Date (with a placeholder "DD/MM/YYYY" and a calendar icon), and To Date (with a placeholder "DD/MM/YYYY" and a calendar icon). A "SEARCH" button is located at the bottom right of the form.

# Creating a Temp id

Dashboard > Assessment of unregistered persons > Suo Moto

Proceeding Type\*  
Assessment of unregistered person

GSTIN/UIN/Temporary Id\*  
1218000000C GO  
STATE Approved

Financial Year\*  
2018-2019

Tax Period\*

From	To
Select	Select

For Unregistered Person [Click here](#) to create Temp id

BACK CREATE

Dashboard Registration Payments Services Help Grievances Refund Statutory Functions

Dashboard > Assessment of unregistered persons > Case Detail

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD121018000064Z	12ACXPK3463A1ZS	30/10/2018	Pending for reply by taxpayer

NOTICES

PROCEEDINGS

ORDERS

REFERENCES

ADD NOTICE

REMINDER

SHOW CAUSE NOTICE

ADJOURNMENT

Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
8000132L	30/10/2018	30/10/2018	63	Test Doc NOTICE.pdf UR_NOTICE_ZA121018000132L_20181030011408.pdf

# GENERATION OF SUMMARY SHOW-CAUSE NOTICE ASMT-14

ARN/Case Id AD121018000064Z	GSTIN/UIN/Temporary Id 12ACXPK3463A1ZS	Date of Application/Case Creation 30/10/2018	Status Pending for action by tax officer
--------------------------------	---	---	---

• indicates mandatory fields

<b>Type</b>	<b>Section Number</b>	<b>Reference Number</b>
SHOW CAUSE NOTICE	63	ZA121018000132L <a href="#">Generate Reference Number</a>
<b>Personal Hearing Date</b>	<b>Personal Hearing Time</b>	<b>Venue</b>
30/10/2018	11:30	ITO
<b>Financial Year</b>	<b>Reason to Issue Notice</b>	<b>Date of Cancellation</b>
2017-2018	Cancellation of registration ▼	01/01/2018

Tax Period			
From		To	
JUL	2017	JUL	2017

<b>Act/Rules Provisions</b>
Act/Rules Provisions
1000 characters remaining
<b>Attachments</b>
<input type="button" value="Choose File"/> No file chosen

File with PDF or JPEG format is only allowed  
 Maximum 4 files and 5 MB for each file allowed

**ISSUE WITH DSC - THEN CLICK ON OK**

# Passing Assessment Order in ASMT-15

Dashboard   Registration ▾   Payments ▾   Services ▾   Help ▾   Grievances   Refund ▾   Statutory Functions ▾

Dashboard > Assessment of unregistered persons > Case Detail English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD121018000064Z	12ACXPK3463A1ZS	30/10/2018	Pending for reply by taxpayer

NOTICES	<b>ADD ORDER ▾</b> <b>ASSESSMENT ORDER - ASMT - 15</b> DROP PROCEEDING	Order Number	Order Date	Attachments
PROCEEDINGS		No Records Found		
<b>ORDERS</b>				
REFERENCES				

- **After issuing the Notice and subsequent Reminder or Adjournment, completing Personal Hearing, if any, and recording any other Communication or References, the Officer may proceed to issue Assessment Order, if not satisfied with the Reply received or if no Reply is received.**

# Passing Assessment Order in ASMT-15

ARN/Case Id <b>AD121018000064Z</b>	GSTIN/UIN/Temporary Id <b>12ACXPK3463A1ZS</b>	Date of Application/Case Creation <b>30/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

- NOTICES
- PROCEEDINGS
- ORDERS**
- REFERENCES

• Indicates mandatory fields

- MIS Report
- Tax Liability
- Tax Return History

### Type

ASSESSMENT ORDER - ASMT - 15

### Order Number •

Reference Number  
[Generate Reference Number](#)

### Reason to Issue Order •

Select reason to issue order

**Failed to obtain Registration  
Cancellation of Registration**

### SCN Ref No •

ZA121018000132L

### Date Of SCN •

30/10/2018

### Due Date of Payment •

DD/MM/YYYY

### Section Number •

63

### Financial Year •

2017-2018

Tax Period •			
From		To	
JUL	2017	JUL	2017

Tax Period •				Tax Rate	Turn Over	Act •
From	To		Act •			
Month	Year	Month	Year			

### Act/Rules Provisions

Act/Rules Provisions

1000 characters remaining

ADD

### 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

**ISSUE WITH DSC - THEN CLICK ON OK**

# Drop Proceedings

Dashboard - Assessment of unregistered persons - Case Detail English

ARN AD180718000001M	GSTIN/URN/Temporary Id 18AJIPA1572EAZB	Date Of Application/Case Creation 02/07/2018	Status Pending for reply by taxpayer
------------------------	---	---	---

NOTICES **ADD ORDER -**

PROCEEDINGS

**ORDERS**

REFERENCES **DROP PROCEEDING**

ASSESSMENT ORDER - ASMT - 15	Order Number	Order Date	Attachments
R - ASMT - 15	ZA180618000289D	28/06/2018	Doc1.pdf UR_ORDER_ZA180618000289D_20180628050924.pdf
EDING	ZA180618000288F	28/06/2018	Doc1.pdf UR_DrpPracd_ZA180618000288F_20180628050514.pdf

NOTICES

PROCEEDINGS

**ORDERS**

REFERENCES

Type  DROP PROCEEDING

Order Number \*    
[Generate Reference Number](#)

SCN Ref No \*

Date Of SCN \*

Financial Year \*

**Tax Period \***

From		To	
JUL	2017	MAR	2018

Attachments \*

No file chosen

 Document.pdf

 File with PDF or JPEG format is only allowed

 Maximum 4 files and 5 MB for each file allowed

**ISSUE WITH DSC - THEN CLICK ON OK**

# GENERAL PENALTY

## GSTN APPLICATION PROGRAM

GST Form Number	Description	Rule
Form GST DRC-07	Summary of Order of General Penalty Sec. 125	Rule 142 (5)

# General Penalty - Overview

- **A penalty not covered under any other section.**
- **Means, a person (Registered/Unregistered) contravened any of the provisions of this Act or any Rules, but no penalty is specifically provided for it...**
- **In case penalty is levied under any other section for some default, then no penalty can be imposed under this provision for the same default**
- **Action may be initiated suo-moto or on cases recommended from enforcement/Audit/Special audit/LUT, etc.**
- **Reply to notice can be furnished by the person within 15 days or extended period**

# Creating ARN

The screenshot shows the top navigation bar of the Goods and Services Tax portal. The header includes the Government of India logo, the text "Goods and Services Tax", and the state "Arunachal Pradesh, Arunachal Pradesh". The main navigation menu contains several items: "Dashboard", "Registration", "Payments", "MIS", "Grievances", "Refund", and "Statutory Functions". The "Statutory Functions" menu is highlighted with a red box. Below it, a sub-menu lists various functions: "Assessment/Adjudication", "Demand and Collection Register", "Appeal & Revision", "Cause List", "Recovery", and "View Orders". The "Assessment/Adjudication" item is also highlighted with a red box. A large black arrow points from this menu item down to the next screenshot.

The screenshot shows the "Rectification of Order" case detail page. The breadcrumb trail is "Dashboard > Rectification of Order > Case Detail". The page features a search section with the following fields: "ARN" (text input), "GSTIN" (text input), "Status" (dropdown menu), "From Date" (date picker), and "To Date" (date picker). A red box with the number "1" highlights the "SUO MOTO PROCEEDING" button. Another red box with the number "2" highlights the "SEARCH" button.

# GENERATING SHOW-CAUSE NOTICE

 **Goods and Services Tax** Urmila   
Assam, Assam 4  0 

Dashboard > Registration > Payments > Services > Help > Grievances > Statutory Functions > English

Dashboard > General Penalty > Suo Moto English

**Proceeding Type** • General Penalty

**GSTIN/UIN/Temporary Id** • 18AJIPA1572EAZB

**Financial Year** • 2017-2018

**Tax Period** •

From		To	
JUL	2017	NOV	2017

For Unregistered Person [Click here](#) to create Temp id

**YOU WILL GET A SUCCESS POP-UP, CLICK ON CONTINUE**

Dashboard > General Penalty > Case Detail English

ARN/Case Id <b>AD1211180000118</b>	GSTIN/UIN/Temporary Id <b>12ACXPK3463A1ZS</b>	Date of Application/Case Creation <b>02/11/2018</b>	<b>Status</b> Pending for action by tax officer
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**NOTICES**

- REPLIES
- PROCEEDINGS
- ORDERS
- REFERENCES

**ADD NOTICE**

- REMINDER
- SHOW CAUSE NOTICE**
- ADJOURNMENT

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

**FILL UP ALL THE DETAILS, UPLOAD THE DETAIED NOTICE, ISSUE WITH DSC, CLICK ON OK**

# GENERATING THE PENALTY ORDER IN DRO-03

**COMPLETE THE FORMALITIES AS PER REQUIREMENT... REMINDERS, ADJOURNMENT, PERSONAL HEARING, UPDATING THE PROCEEDINGS, RECORDING THE COMMUNICATION AND DOWNLOAD THE REPLY FILED BY THE DEALER FROM THE CASE DETAIL PAGE AND CONSIDER IT.**

Dashboard > General Penalty > Case Detail English

ARN/Case Id <b>AD1211180000118</b>	GSTIN/UIN/Temporary Id <b>12ACXPK3463A1ZS</b>	Date of Application/Case Creation <b>02/11/2018</b>	Status <b>Reply furnished, pending for order by tax officer</b>
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NOTICES	Notice Type	Reply filed Against	Reply Date	Option for Personal Hearing	Attachments
<b>REPLIES</b>	Show Cause Notice	ZA121118000027C	02/11/2018	N	Test Doc Reply.pdf GP_REPLY_ZA121118000027C_20181102062939.pdf
PROCEEDINGS					
ORDERS					
REFERENCES					

Dashboard > General Penalty > Case Detail English

ARN/Case Id <b>AD1211180000118</b>	GSTIN/UIN/Temporary Id <b>12ACXPK3463A1ZS</b>	Date of Application/Case Creation <b>02/11/2018</b>	Status <b>Reply furnished, pending for order by tax officer</b>
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ADD ORDER ▾	Order Number	Order Date	Attachments
<b>GENERAL PENALTY ORDER</b>	No Records Found		
DROP PROCEEDING			

**FILL UP ALL THE DETAILS, UPLOAD THE DETAILED NOTICE, ISSUE WITH DSC, CLICK ON OK**

THANK YOU  
&  
THE BEST