

CHAPTER XI
ASSESSMENT AND AUDIT

11.1 Provisional Assessment [Rule 98]

Rule 98(1)	01.07.2017 to till date	Every registered person requesting for payment of tax on a provisional basis in accordance with the provisions of sub-section (1) of section 60 shall furnish an application along with the documents in support of his request, electronically in FORM GST ASMT-01 on the common portal, either directly or through a Facilitation Centre notified by the Commissioner.
Rule 98(2)	01.07.2017 to till date	The proper officer may, on receipt of the application under sub-rule (1), issue a notice in FORM GST ASMT-02 requiring the registered person to furnish additional information or documents in support of his request and the applicant shall file a reply to the notice in FORM GST ASMT – 03 , and may appear in person before the said officer if he so desires.
Rule 98(3)	01.07.2017 to till date	The proper officer shall issue an order in FORM GST ASMT-04 allowing the payment of tax on a provisional basis indicating the value or the rate or both on the basis of which the assessment is to be allowed on a provisional basis and the amount for which the bond is to be executed and security to be furnished not exceeding twenty-five per cent. of the amount covered under the bond.
Rule 98(4)	01.07.2017 to till date	The registered person shall execute a bond in accordance with the provisions of sub-section (2) of section 60 in FORM GST ASMT-05 along with a security in the form of a bank guarantee for an amount as determined under sub-rule (3):
Proviso	01.07.2017 to till date	Provided that a bond furnished to the proper officer under the State Goods and Services Tax Act or Integrated Goods and Services Tax Act shall be deemed to be a bond furnished under the provisions of the Act and the rules made thereunder.
Explanation	01.07.2017 to till date	Explanation. - For the purposes of this rule, the expression “amount” shall include the amount of integrated tax, central tax, State tax or Union territory tax and cess payable in respect of the transaction.
Rule 98(5)	01.07.2017 to till date	The proper officer shall issue a notice in FORM GST ASMT-06 , calling for information and records required for finalization of assessment under sub-section (3) of section 60 and shall issue a final assessment order, specifying the

		amount payable by the registered person or the amount refundable, if any, in FORM GST ASMT-07 .
Rule 98(6)	01.07.2017 to till date	The applicant may file an application in FORM GST ASMT-08 for the release of the security furnished under sub-rule (4) after issue of the order under sub-rule (5).
Rule 98(7)	01.07.2017 to till date	The proper officer shall release the security furnished under sub-rule (4), after ensuring that the applicant has paid the amount specified in sub-rule (5) and issue an order in FORM GST ASMT-09 within a period of seven working days from the date of the receipt of the application under sub-rule (6).

11.1.1 Relevant Section of CGST Act 2017- Rule 98

Section	Particulars
Section 60	Provisional assessment

11.1.2.1 Circulars - Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 - [Circular No. 3/3/2017 – GST dated 5th July, 2017](#)

11.1.3. Relevant Forms – Rule 98

Forms	Particulars
FORM GST ASMT - 01	Application for Provisional Assessment under section 60
FORM GST ASMT - 02	Notice for Seeking Additional Information / Clarification / Documents for provisional assessment
FORM GST ASMT - 03	Reply to the notice seeking additional information
FORM GST ASMT - 04	Order of Provisional Assessment
FORM GST ASMT - 05	Furnishing of Security
FORM GST ASMT - 06	Notice for seeking additional information / clarification / documents for final assessment
FORM GST ASMT - 07	Final Assessment Order

FORM GST ASMT - 08	Application for Withdrawal of Security
FORM GST ASMT - 09	Order for release of security or rejecting the application

11.2 Scrutiny of returns [Rule 99]

Rule 99(1)	01.07.2017 to till date	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.
Rule 99(2)	01.07.2017 to till date	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.
Rule 99(3)	01.07.2017 to till date	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 .

11.2.1 Relevant Section of CGST Act 2017- Rule 99

Section	Particulars
Section 61	Scrutiny of returns

11.2.2.1 Circulars - Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 - [Circular No. 3/3/2017 – GST dated 5th July, 2017](#)

11.2.3.1 Instructions - Standard Operating Procedure (SOP) for Scrutiny of returns for FY 2017-18 and 2018-19 - [Instruction No. 02/2022-GST dated 22nd March, 2022](#)

11.2.4. Relevant Forms – Rule 99

Forms	Particulars
FORM GST ASMT - 10	Notice for intimating discrepancies in the return after scrutiny
FORM GST ASMT - 11	Reply to the notice issued under section 61 intimating discrepancies in the return
FORM GST ASMT - 12	Order of acceptance of reply against the notice issued under section 61

11.3 Assessment in certain cases [Rule 100]

Rule 100(1)	01.07.2017 to 31.03.2019	The order of assessment made under sub-section (1) of section 62 shall be issued in FORM GST ASMT-13 .
	01.04.2019 to till date	¹ [The order of assessment made under sub-section (1) of section 62 shall be issued in FORM GST ASMT-13 and a summary thereof shall be uploaded electronically in FORM GST DRC-07 .] <div style="text-align: center;">Notes</div> 1 Substituted with effect from 1st April, 2019 vide Notification No. 16/2019- Central Tax dated 29.03.2019
Rule 100(2)	01.07.2017 to 31.03.2019	The proper officer shall issue a notice to a taxable person in accordance with the provisions of section 63 in FORM GST ASMT-14 containing the grounds on which the assessment is proposed to be made on best judgment basis and after allowing a time of fifteen days to such person to furnish his reply, if any, pass an order in FORM GST ASMT-15 .
	01.04.2019 to till date	¹ [The proper officer shall issue a notice to a taxable person in accordance with the provisions of section 63 in FORM GST ASMT-14 containing the grounds on which the assessment is proposed to be made on best judgment basis and shall also serve a summary thereof electronically in FORM GST DRC-01 , and after allowing a time of fifteen days to such person to furnish his reply, if any, pass an order in FORM GST ASMT-15 and summary thereof shall be uploaded electronically in FORM GST DRC-07 .] <div style="text-align: center;">Notes</div>

		1 Substituted with effect from 1st April, 2019 vide Notification No. 16/2019- Central Tax dated 29.03.2019
Rule 100(3)	01.07.2017 to 31.03.2019	The order of summary assessment under sub-section (1) of section 64 shall be issued in FORM GST ASMT-16 .
	01.04.2019 to till date	¹ [The order of assessment under sub-section (1) of section 64 shall be issued in FORM GST ASMT-16 and a summary of the order shall be uploaded electronically in FORM GST DRC-07.] Notes 1 Substituted with effect from 1st April, 2019 vide Notification No. 16/2019- Central Tax dated 29.03.2019
Rule 100(4)	01.07.2017 to 31.03.2019	The person referred to in sub-section (2) of section 64 may file an application for withdrawal of the summary assessment order in FORM GST ASMT-17 .
	01.04.2019 to till date	¹ [The person referred to in sub-section (2) of section 64 may file an application for withdrawal of the assessment order in FORM GST ASMT-17.] Notes 1 Substituted with effect from 1st April, 2019 vide Notification No. 16/2019- Central Tax dated 29.03.2019
Rule 100(5)	01.07.2017 to 31.03.2019	The order of withdrawal or, as the case may be, rejection of the application under sub-section (2) of section 64 shall be issued in FORM GST ASMT-18. ”
	01.04.2019 to till date	¹ [The order of withdrawal or, as the case may be, rejection of the application under sub-section (2) of section 64 shall be issued in FORM GST ASMT-18.] Notes 1 Substituted with effect from 1st April, 2019 vide Notification No. 16/2019- Central Tax dated 29.03.2019

11.3.1 Relevant Section of CGST Act 2017- Rule 100

Section	Particulars
Section 62	Assessment of non-filers of returns
Section 63	Assessment of unregistered persons
Section 64	Summary assessment in certain special cases

11.3.2.1 Circulars - Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 - [Circular No. 3/3/2017 – GST dated 5th July, 2017](#)

11.3.2.2 Circulars - Standard Operating Procedure to be followed in case of non-filers of returns - [Circular No. 129/48/2019 – GST dated 24th December, 2019](#)

11.2.4. Relevant Forms – Rule 100

Forms	Particulars
FORM GST ASMT - 13	Assessment order under section 62
FORM GST ASMT - 14	Show Cause Notice for assessment under section 63
FORM GST ASMT - 15	Assessment order under section 63
FORM GST ASMT - 16	Assessment order under section 64
FORM GST ASMT - 17	Application for withdrawal of assessment order issued under section 64
FORM GST ASMT - 18	Acceptance or Rejection of application filed under section 64 (2)

11.4 Audit. [Rule 101]

Rule 101(1)	01.07.2017 to 30.12.2018	The period of audit to be conducted under sub-section (1) of section 65 shall be a financial year ¹ [or part thereof] or multiples thereof.				
	31.12.2018 to till date	¹ [The period of audit to be conducted under sub-section (1) of section 65 shall be a financial year ¹ [or part thereof] or multiples thereof.]				
<table border="1"> <thead> <tr> <th colspan="2">Notes</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Inserted w.e.f. 31st December 2018 vide Notification No. 74/2018- Central Tax dated 31.12.2018.</td> </tr> </tbody> </table>			Notes		1	Inserted w.e.f. 31 st December 2018 vide Notification No. 74/2018- Central Tax dated 31.12.2018.
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1	Inserted w.e.f. 31 st December 2018 vide Notification No. 74/2018- Central Tax dated 31.12.2018.					
Rule 101(2)	01.07.2017 to till date	Where it is decided to undertake the audit of a registered person in accordance with the provisions of section 65, the proper officer shall issue a notice in FORM GST ADT-01 in				

		accordance with the provisions of sub-section (3) of the said section.
Rule 101(3)	01.07.2017 to till date	The proper officer authorised to conduct audit of the records and the books of account of the registered person shall, with the assistance of the team of officers and officials accompanying him, verify the documents on the basis of which the books of account are maintained and the returns and statements furnished under the provisions of the Act and the rules made thereunder, the correctness of the turnover, exemptions and deductions claimed, the rate of tax applied in respect of the supply of goods or services or both, the input tax credit availed and utilised, refund claimed, and other relevant issues and record the observations in his audit notes.
Rule 101(4)	01.07.2017 to till date	The proper officer may inform the registered person of the discrepancies noticed, if any, as observed in the audit and the said person may file his reply and the proper officer shall finalise the findings of the audit after due consideration of the reply furnished.
Rule 101(5)	01.07.2017 to till date	On conclusion of the audit, the proper officer shall inform the findings of audit to the registered person in accordance with the provisions of sub-section (6) of section 65 in FORM GST ADT-02 .

11.4.1 Relevant Section of CGST Act 2017- Rule 101

Section	Particulars
Section 65	Audit by tax authorities

11.4.2.1 Circulars - Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 - [Circular No. 3/3/2017 – GST dated 5th July, 2017](#)

11.4.3. Relevant Forms – Rule 101

Forms	Particulars
FORM GST ADT - 01	Notice for conducting audit

FORM GST ADT - 02	Audit Report under section 65(6)
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11.5 Special Audit. [Rule 102]

Rule 102(1)	01.07.2017 to till date	Where special audit is required to be conducted in accordance with the provisions of section 66, the officer referred to in the said section shall issue a direction in FORM GST ADT-03 to the registered person to get his records audited by a chartered accountant or a cost accountant specified in the said direction.
Rule 102(2)	01.07.2017 to till date	On conclusion of the special audit, the registered person shall be informed of the findings of the special audit in FORM GST ADT-04 .

11.5.1 Relevant Section of CGST Act 2017- Rule 102

Section	Particulars
Section 66	Special audit

11.5.2. Relevant Forms – Rule 102

Forms	Particulars
FORM GST ADT - 03	Communication to the registered person for conduct of special audit under section 66
FORM GST ADT - 04	Information of Findings upon Special Audit