

Law and Provisions under CGST
Chapter 12 – ASSESSMENT

12.0 ASSESSMENT – The provisions related to Assessment - Self assessment, Provisional assessment, Scrutiny of returns, Assessment of non-filers of returns, Assessment of unregistered persons and Summary assessment in certain special cases are covered under Chapter XII of the CGST Act 2017 from Section 59 to Section 64.

The Central Government has appointed the 1st day of July, 2017, as the date on which the provisions of these sections came in to force vide Notification No. 9/2017- Central Tax dated 28.06.2017.

Chapter XII of the CGST Act 2017 - Assessment	
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Section 60	Provisional assessment
Section 61	Scrutiny of returns
Section 62	Assessment of non-filers of returns
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Forms - Assessment	
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12.1 Self assessment. [Section 59]

Section 59	01.07.2017 to till date	<p>Self assessment</p> <p>Every registered person shall self-assess the taxes payable under this Act and furnish a return for each tax period as specified under section 39.</p>
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12.2 Provisional assessment. [Section 60]

Section 60(1)	01.07.2017 to till date	<p>Payment of tax on provisional basis</p> <p>Subject to the provisions of sub-section (2), where the taxable person is unable to determine the value of goods or services or both or determine the rate of tax applicable thereto, he may request the proper officer in writing giving reasons for payment of tax on a provisional basis and the proper officer shall pass an order, within a period not later than ninety days from the date of receipt of such request, allowing payment of tax on provisional basis at such rate or on such value as may be specified by him.</p>
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Section 60(2)	01.07.2017 to till date	<p>Execution of a bond with surety or security</p> <p>The payment of tax on provisional basis may be allowed, if the taxable person executes a bond in such form as may be prescribed, and with such surety or security as the proper officer may deem fit, binding the taxable person for payment of the difference between the amount of tax as may be finally assessed and the amount of tax provisionally assessed.</p>
Section 60(3)	01.07.2017 to till date	<p>The final assessment order within a period not exceeding six months from the date of the communication of the order</p> <p>The proper officer shall, within a period not exceeding six months from the date of the communication of the order issued under sub-section (1), pass the final assessment order after taking into account such information as may be required for finalizing the assessment:</p>
First Proviso	01.07.2017 to till date	<p>Extension of the period to pass the final assessment order</p> <p>Provided that the period specified in this sub-section may, on sufficient cause being shown and for reasons to be recorded in writing, be extended by the Joint Commissioner or Additional Commissioner for a further period not exceeding six months and by the Commissioner for such further period not exceeding four years.</p>
Section 60(4)	01.07.2017 to till date	<p>Liability to pay interest at the rate of 18%</p> <p>The registered person shall be liable to pay interest on any tax payable on the supply of goods or services or both under provisional assessment but not paid on the due date specified under sub-section (7) of section 39 or the rules made thereunder, at the rate specified under sub-section (1) of section 50, from the first day after the due date of payment of tax in respect of the said supply of goods or services or both till the date of actual payment, whether such amount is paid before or after the issuance of order for final assessment.</p>
Section 60(5)	01.07.2017 to till date	<p>Payment of interest where the registered person is entitled to a refund consequent to the order of final assessment</p> <p>Where the registered person is entitled to a refund consequent to the order of final assessment under sub-section (3), subject to the provisions of sub-section (8) of section 54, interest shall be paid on such refund as provided in section 56.</p>

12.3 Scrutiny of returns. [Section 61]

<p>Section 61(1)</p>	<p>01.07.2017 to till date</p>	<p>Scrutiny of the return – Information of the discrepancies noticed - Seeking the explanation thereto.</p> <p>The proper officer may scrutinize the return and related particulars furnished by the registered person to verify the correctness of the return and inform him of the discrepancies noticed, if any, in such manner as may be prescribed and seek his explanation thereto.</p>
<p>Section 61(2)</p>	<p>01.07.2017 to till date</p>	<p>No further action shall be taken In case the explanation is found acceptable</p> <p>In case the explanation is found acceptable, the registered person shall be informed accordingly and no further action shall be taken in this regard.</p>
<p>Section 61(3)</p>	<p>01.07.2017 to till date</p>	<p>Appropriate action to be initiated in case no satisfactory explanation is furnished or where the registered person, after accepting the discrepancies, fails to take the corrective measure in his return for the month in which the discrepancy is accepted</p> <p>In case no satisfactory explanation is furnished within a period of thirty days of being informed by the proper officer or such further period as may be permitted by him or where the registered person, after accepting the discrepancies, fails to take the corrective measure in his return for the month in which the discrepancy is accepted, the proper officer may initiate appropriate action including those under section 65 or section 66 or section 67, or proceed to determine the tax and other dues under section 73 or section 74.</p>

12.3.1.1 – 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](#)

Section 61 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “the CGST Act”) read with rule 99 of Central Goods and Services Tax Rules, 2017 (hereinafter referred to as “the CGST Rules”) provides for scrutiny of returns and related particulars furnished by the registered person. Till the time a Scrutiny Module for online scrutiny of returns is made available on the CBIC-GST application, as an interim measure, the following Standard Operating Procedure (SOP) is being issued by the Board in order to ensure uniformity in selection/ identification of returns for scrutiny, methodology of scrutiny of such returns and other related procedures.

2. Relevant statutory provisions

2.1 Section 61 of the CGST Act, read with rule 99 of the CGST Rules, provides for scrutiny of returns. The same are reproduced below for reference:

Section 61. Scrutiny of returns: “(1) The proper officer may scrutinize the return and related particulars furnished by the registered person to verify the correctness of the return and inform him of the discrepancies noticed, if any, in such manner as may be prescribed and seek his explanation thereto. (2) In case the explanation is found acceptable, the registered person shall be informed accordingly and no further action shall be taken in this regard. (3) In case no satisfactory explanation is furnished within a period of thirty days of being informed by the proper officer or such further period as may be permitted by him or where the registered person, after accepting the discrepancies, fails to take the corrective measure in his return for the month in which the discrepancy is accepted, the proper officer may initiate appropriate action including those under section 65 or section 66 or section 67, or proceed to determine the tax and other dues under section 73 or section 74.”

Rule 99. Scrutiny of returns:

“(1) Where any return furnished by a registered person is selected for scrutiny, the proper officer shall scrutinize the same in accordance with the provisions of section 61 with reference to the information available with him, and in case of any discrepancy, he shall issue a notice to the said person in FORM GST ASMT-10, informing him of such discrepancy and seeking his explanation thereto within such time, not exceeding thirty days from the date of service of the notice or such further period as may be permitted by him and also, where possible, quantifying the amount of tax, interest and any other amount payable in relation to such discrepancy. (2) The registered person may accept the discrepancy mentioned in the notice issued under subrule (1), and pay the tax, interest and any other amount arising from such discrepancy and inform the same or furnish an explanation for the discrepancy in FORM GST ASMT-11 to the proper officer. (3) Where the explanation furnished by the registered person or the information submitted under sub-rule (2) is found to be acceptable, the proper officer shall inform him accordingly in FORM GST ASMT-12.”

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

- (a) Selection of returns furnished by a registered person for scrutiny, preferably based on robust risk parameters.
- (b) Scrutiny of the returns and related particulars furnished by the registered person to verify the correctness of the return. Information available with the proper officer in various returns and statements furnished by the registered person and the data/details made available through various sources like DGARM, ADVAIT, GSTN, E-Way Bill Portal, etc. may be relied upon for this purpose.
- (c) Informing the registered person of the discrepancies noticed, if any, along with quantification of the amount of tax, interest and any other amount payable in relation to such discrepancy and seeking his explanation thereto.
- (d) Where the registered person accepts the discrepancy and pays the tax, interest and any other amount arising from such discrepancy or where the explanation furnished by the registered person is found acceptable, conclude the proceedings after informing the registered person.
- (e) Where no satisfactory explanation is furnished by the registered person or where the registered person, after accepting the discrepancy, fails to pay the tax, interest and any other amount arising from such discrepancy, initiate appropriate action including those under

section 65 or section 66 or section 67, or determination of tax and other dues under section 73 or section 74 of the CGST Act.

3. Selection of returns for scrutiny

3.1 Selection of returns for scrutiny is to be based on specific risk parameters. For this purpose, the Directorate General of Analytics and Risk Management (DGARM) has been assigned the task to select the GSTINs registered with Central tax authorities, whose returns are to be scrutinized, and to communicate the same to the field formations from time to time through the DDM portal (to the nodal officer of the Commissionerate concerned) for further action.

3.2 For convenience of field officers, DGARM would also provide some relevant data (along with likely revenue implication) pertaining to the returns to be scrutinized through the DDM portal. It may be noted that the data provided by the DGARM is generated at a particular point of time which may undergo change at the time of scrutiny of returns by the proper officer due to subsequent compliances carried out by the taxpayer or by the suppliers of the taxpayer. The proper officer shall, therefore, rely upon the latest available data.

4. Proper officer for scrutiny of returns Vide Circular No. 3/3/2017 – GST dated 05.07.2017,

“Superintendent of Central Tax” has been assigned the functions as the proper officer in relation to sub-section (1) and sub-section (3) of section 61 of the CGST Act. Accordingly, scrutiny of returns of a taxpayer may be conducted by Superintendent of Central Tax in-charge of the jurisdictional range of the said taxpayer.

5. Scrutiny Schedule

5.1 Once the list of GSTINs, whose returns have been selected for scrutiny, is communicated to the field formations, the proper officer, with the approval of the divisional Assistant / Deputy Commissioner, shall finalize a scrutiny schedule. Such scrutiny schedule will specify month-wise schedule for scrutiny in respect of all the GSTINs selected for scrutiny. While preparing the scrutiny schedule, the scrutiny of the GSTINs, which appear to be riskier based on the likely revenue implication indicated by DGARM, may be prioritized. Such scrutiny schedules in respect of all the ranges within the CGST Zone shall be reported to the Directorate General of Goods and Services Tax (DGGST) by the concerned Zone, in the format enclosed as **Annexure A**.

5.2 The proper officer shall conduct scrutiny of returns pertaining to minimum of 3 GSTINs per month. Scrutiny of returns of one GSTIN shall mean scrutiny of all returns pertaining to a financial year for which the said GSTIN has been identified for scrutiny.

6. Process of scrutiny by the Proper Officer

6.1 The Proper Officer shall scrutinize the returns and related particulars furnished by the registered person to verify the correctness of the returns. Information available with the proper officer on the system in the form of various returns and statements furnished by the registered person and the data/details made available through various sources like DGARM, ADVAIT, GSTN, E-Way Bill Portal, etc. may be relied upon for this purpose.

6.2 For convenience of proper officers, an indicative list of parameters to be verified is enclosed as **Annexure B**. It may be noted that the said list is only indicative, and not exhaustive. The proper officer may also consider any other parameter, as he may deem fit, for the purpose of scrutiny.

6.3 It may be noted that at this stage, the proper officer is expected to rely upon the information available with him or with the department. As far as possible, scrutiny of returns should have minimal interface between the proper officer and the registered person and, there should normally not be any need for seeking documents/ records from the taxpayers before issuance of FORM GST ASMT-10.

6.4 The proper officer shall issue a notice to the registered person in FORM GST ASMT-10 informing him of the discrepancies noticed and seeking his explanation thereto. While issuing such notice, the Proper Officer may, as far as possible, quantify the amount of tax, interest and any other amount payable in relation to such discrepancies. It may also be ensured that the discrepancies so communicated may, as far as possible, be specific in nature and not vague or general. There may be cases where the registered person may already have made additional payment of tax, cess, etc., after filing of the returns for the relevant tax period, through FORM GST DRC-03. The payments thus made through FORM GST DRC-03 may also be taken into consideration while communicating discrepancies to the taxpayer in FORM GST ASMT-10.

6.5 For each GSTIN identified for scrutiny for a financial year, the proper officer is required to scrutinize all the returns pertaining to the corresponding Financial Year under consideration and a single compiled notice in FORM GST ASMT-10 may be issued to the taxpayer for that financial year.

6.6 The registered person may accept the discrepancy mentioned in the notice issued in FORM GST ASMT-10, and pay the tax, interest and any other amount arising from such discrepancy through FORM GST DRC-03 and inform the same or may furnish an explanation for the discrepancy in FORM GST ASMT-11 to the proper officer within the time period prescribed under rule 99 of CGST Rules.

6.7 Where the explanation furnished by the registered person or the information submitted in respect of acceptance of discrepancy and payment of dues is found to be acceptable by the Proper Officer, he shall conclude the proceedings by informing the registered person in FORM GST ASMT-12.

6.8 In case no satisfactory explanation is furnished by the registered person in FORM GST ASMT-11 within a period of thirty days of being informed by the proper officer or such further period as may be permitted by him or where the registered person, after accepting the discrepancies, fails to pay the tax, interest and any other amount arising from such discrepancies, the proper officer, may proceed to determine the tax and other dues under section 73 or section 74. Needless to mention, for proceeding under section 73 or section 74, monetary limits as specified in Circular No. 31/05/2018-GST dated 9th February 2018 shall be adhered to. However, if the proper officer is of the opinion that the matter needs to be pursued further through audit or investigation to determine the correct liability of the said registered person, then he may refer the matter to the jurisdictional Principal Commissioner / Commissioner through the divisional Assistant / Deputy Commissioner, for the decision whether the matter needs to be referred to Audit Commissionerate or Anti-evasion Wing of the Commissionerate, as the case may be.

7. Timelines for scrutiny of returns

7.1 Scrutiny of returns is to be conducted in a time bound manner, so that necessary action to safeguard revenue may be taken up expeditiously. In this regard, the following timelines may be observed by all concerned:

S. no.	Process/Event	Timeline/ Frequency
(i)	Communication of list of GSTINs selected for scrutiny (by DGARM to the nodal officer of the Commissionerate concerned)	From time to time.
(ii)	Distribution of the list of GSTINs selected for scrutiny by the nodal officer to the proper officers concerned.	Within three working days of receipt of the list from DGARM.
(iii)	Finalization of scrutiny schedule with the approval of the concerned Assistant/Deputy Commissioner	Within seven working days of receipt of the details of the concerned GSTINs from the nodal officer.
(iv)	Sharing the scrutiny schedule by the zone with DGGST	Within thirty days of receipt of the details of the concerned GSTINs from DGARM.
(v)	Issuance of notice by the proper officer for intimating discrepancies in FORM GST ASMT-10, where required	Within the month, as mentioned in scrutiny schedule for scrutiny of the returns of the said GSTIN.
(vi)	Reply by the registered person in FORM GST ASMT-11	Within a period of thirty days of being informed by the proper officer in FORM GST ASMT-10 or such further period as may be permitted by the proper officer
(vii)	Issuance of order in FORM GST ASMT12 for acceptance of reply furnished by the registered person, where applicable	Within thirty days from receipt of reply from the registered person in FORM GST ASMT-11
(viii)	Initiation of appropriate action for determination of the tax and other dues under section 73 or section 74, in cases where no reply is furnished by the registered person	Within a period of fifteen days after completion of the period of thirty days of issuance of notice in FORM GST ASMT-10 or such further period as permitted by the proper officer
(ix)	Initiation of appropriate action for determination of the tax and other dues under section 73 or section 74, in cases where reply is furnished by the registered person, but the same is not found acceptable by the proper officer	Within thirty days from receipt of reply from the registered person in FORM GST ASMT-11
(x)	Reference, if any, to the Commissioner for decision regarding appropriate action under section 65 or section 66 or section 67	Within thirty days from receipt of reply from the registered person in FORM GST ASMT-11 or within a period of forty-five days of issuance of FORM GST ASMT-10, in case no explanation is furnished by the registered person.

8. Reporting and Monitoring

A Scrutiny Register shall be maintained by the proper officer in respect of the GSTINs allotted for scrutiny, in the format detailed in **Annexure C**. The progress of the scrutiny exercise as per the scrutiny schedule shall be monitored by the jurisdictional Principal Commissioner/ Commissioner on monthly basis. Further, a Scrutiny Progress Report, in the format detailed in **Annexure D**, shall be prepared by the proper officer at the end of every month. The monthly Scrutiny Progress Report for each Commissionerate of the CGST Zone shall be compiled for

each month and forwarded to the Director General of Goods and Service Tax (DGGST) by the Principal Chief Commissioner/Chief Commissioner of the concerned Zone by 10th day of the succeeding month. The DGGST, in turn, would present the progress report to the Board, through the GST Policy Wing, by the 20th day of the corresponding month.

9. Till the time scrutiny module is made available on the CBIC-GST application/AIO for CBIC officers, the aforesaid interim procedure for scrutiny of returns may be conducted on manual basis. Any communication with the taxpayer for the purpose of scrutiny shall be made with the use of DIN as per the guidelines mentioned in the Circular No. 122/41/2019-GST dated 5th November 2019.

10. This SOP is envisaged to enable the department to leverage technology and risk-based tools to encourage self-compliance and to conduct scrutiny of returns with minimal interaction with the registered persons. All Principal Chief Commissioners (PCCs)/ Chief Commissioners (CCs) are requested to closely monitor timely scrutiny of returns of the identified GSTINs within their jurisdictions.

12.4 Assessment of non-filers of returns. [Section 62]

<p>Section 62(1)</p>	<p>01.07.2017 to till date</p>	<p>Best judgement assessment where a registered person fails to furnish the return under section 39 or section 45</p> <p>Notwithstanding anything to the contrary contained in section 73 or section 74, where a registered person fails to furnish the return under section 39 or section 45, even after the service of a notice under section 46, the proper officer may proceed to assess the tax liability of the said person to the best of his judgement taking into account all the relevant material which is available or which he has gathered and issue an assessment order within a period of five years from the date specified under section 44 for furnishing of the annual return for the financial year to which the tax not paid relates.</p>
<p>Section 62(2)</p>	<p>01.07.2017 to 30.09.2023</p>	<p>Best judgement assessment order shall be deemed to have been withdrawn Where the registered person furnishes a valid return within thirty days of the service of the assessment order</p> <p>Where the registered person furnishes a valid return within thirty days of the service of the assessment order under sub-section (1), the said assessment order shall be deemed to have been withdrawn but the liability for payment of interest under sub-section (1) of section 50 or for payment of late fee under section 47 shall continue.</p>
	<p>01.10.2023 to till date</p>	<p>Best judgement assessment order shall be deemed to have been withdrawn Where the registered person furnishes a valid return within sixty days of the service of the assessment order</p> <p>Where the registered person furnishes a valid return within ¹[sixty days] of the service of the assessment order under sub-</p>

		<p>section (1), the said assessment order shall be deemed to have been withdrawn but the liability for payment of interest under sub-section (1) of section 50 or for payment of late fee under section 47 shall continue.</p> <div style="border: 1px solid black; padding: 5px;"> <p>1 Substituted for the words "thirty days" vide Section 148(a) of the Finance Act 2023 and has come into force w.e.f. 01.10.2023 as the Central Government has appointed the 1st day of October, 2023, as the date on which the provisions have come into force vide Notification No. 28/2023–Central Tax dated 31.07.2023.</p> </div>
¹ [First Proviso	01.10.2023 to till date	<p>An additional late fee of one hundred rupees for each day of delay beyond sixty days of the service of the said assessment order allows a further period of sixty days to furnish a valid return and in case the registered person furnishes valid return within such extended period, the Best judgement assessment order shall be deemed to have been withdrawn.</p> <p>Provided that where the registered person fails to furnish a valid return within sixty days of the service of the assessment order under sub-section (1), he may furnish the same within a further period of sixty days on payment of an additional late fee of one hundred rupees for each day of delay beyond sixty days of the service of the said assessment order and in case he furnishes valid return within such extended period, the said assessment order shall be deemed to have been withdrawn, but the liability to pay interest under sub-section (1) of section 50 or to pay late fee under section 47 shall continue.]</p> <div style="border: 1px solid black; padding: 5px;"> <p>1. Inserted the proviso vide Section 148(b) of the Finance Act 2023 and has come into force w.e.f. 01.10.2023 as the Central Government has appointed the 1st day of October, 2023, as the date on which the provisions have come into force vide Notification No. 28/2023–Central Tax dated 31.07.2023.</p> </div>

12.4.1.1 - Departmental Notifications - Amnesty scheme for deemed withdrawal of assessment orders issued under Section 62

[Notification No. 06/2023 – Central Tax dated 31st March, 2023](#) - The Central Government, on the recommendations of the Council, has notified that the registered persons who failed to furnish a valid return within a period of thirty days from the service of the assessment order issued on or before the 28th day of February, 2023 under sub-section (1) of section 62 of the

said Act, as the classes of registered persons, in respect of whom said assessment order shall be deemed to have been withdrawn, if such registered persons follow the special procedures as specified below, namely, -

- (i) the registered persons shall furnish the said return on or before the 30th day of June 2023;
- (ii) the return shall be accompanied by payment of interest due under sub-section (1) of section 50 of the said Act and the late fee payable under section 47 of the said Act,

irrespective of whether or not an appeal had been filed against such assessment order under section 107 of the said Act or whether or not the appeal, if any, filed against the said assessment order has been decided.

Further, [Notification No. 24/2023 – Central Tax dated 17th July, 2023](#) effective from 30th day of June, 2023 - The Central Government, has made the following further amendments in the [Notification No. 06/2023 – Central Tax dated 31st March, 2023](#), namely: —

In the said notification, for the words, letter and figure “30th day of June, 2023” the words, letter and figure “31st day of August, 2023” shall be substituted.

12.5 Assessment of unregistered persons. [Section 63]

Section 63	01.07.2017 to till date	<p>Assessment of unregistered persons where a taxable person fails to obtain registration even though liable to do so or whose registration has been cancelled under sub-section (2) of section 29 but who was liable to pay tax - Issue of the assessment order within a period of five years from the date specified under section 44 for furnishing of the annual return for the financial year to which the tax not paid relates.</p> <p>Notwithstanding anything to the contrary contained in section 73 or section 74, where a taxable person fails to obtain registration even though liable to do so or whose registration has been cancelled under sub-section (2) of section 29 but who was liable to pay tax, the proper officer may proceed to assess the tax liability of such taxable person to the best of his judgment for the relevant tax periods and issue an assessment order within a period of five years from the date specified under section 44 for furnishing of the annual return for the financial year to which the tax not paid relates:</p>
First Proviso	01.07.2017 to till date	<p>No assessment order without giving the person an opportunity of being heard.</p>

		Provided that no such assessment order shall be passed without giving the person an opportunity of being heard.
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12.6 Summary assessment in certain special cases. [Section 64]

Section 64(1)	01.07.2017 to till date	<p>Assessment order to protect the interest of revenue when any evidence show a tax liability of a person</p> <p>The proper officer may, on any evidence showing a tax liability of a person coming to his notice, with the previous permission of Additional Commissioner or Joint Commissioner, proceed to assess the tax liability of such person to protect the interest of revenue and issue an assessment order, if he has sufficient grounds to believe that any delay in doing so may adversely affect the interest of revenue:</p>
First Proviso	01.07.2017 to till date	<p>Where the taxable person is not ascertainable and such liability pertains to supply of goods, the person in charge of such goods shall be deemed to be the taxable person liable to be assessed and liable to pay tax and any other amount due.</p> <p>Provided that where the taxable person to whom the liability pertains is not ascertainable and such liability pertains to supply of goods, the person in charge of such goods shall be deemed to be the taxable person liable to be assessed and liable to pay tax and any other amount due under this section.</p>
Section 64(2)	01.07.2017 to till date	<p>Withdrawal of order passed within thirty days if such order is erroneous</p> <p>On an application made by the taxable person within thirty days from the date of receipt of order passed under sub-section (1) or on his own motion, if the Additional Commissioner or Joint Commissioner considers that such order is erroneous, he may withdraw such order and follow the procedure laid down in section 73 or section 74.</p>