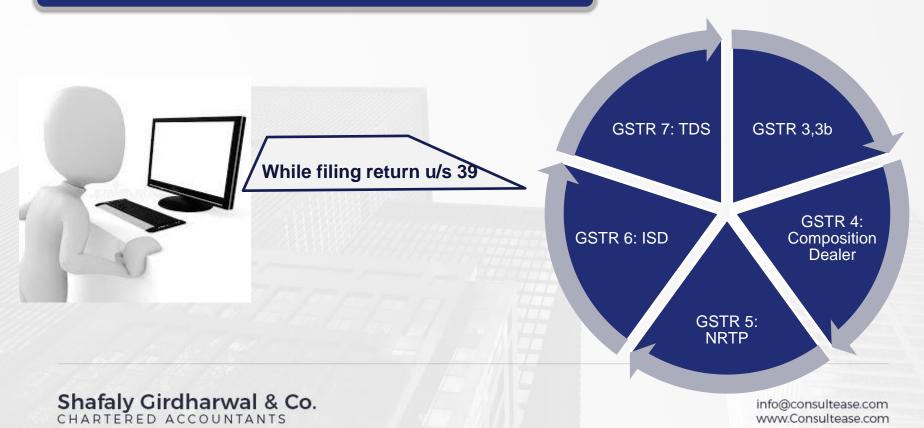
Assessment in GST

Type of assessments in GST Section 59 to 64 Rule 98 to 100

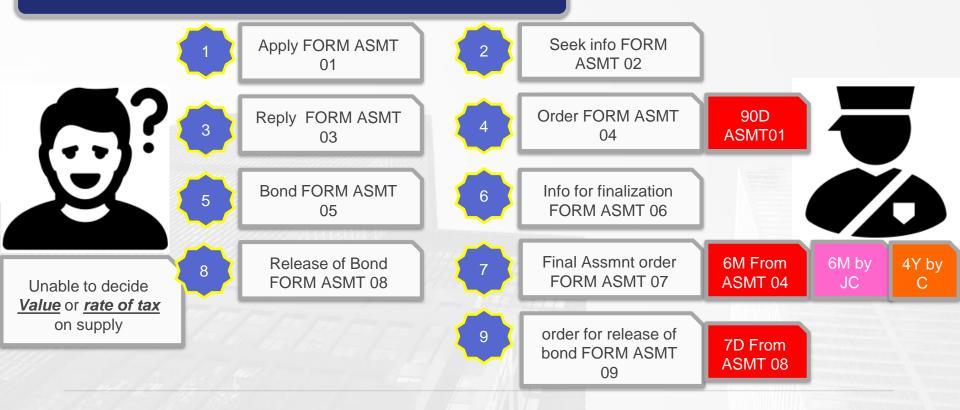


Self Assessment u/s 59



4

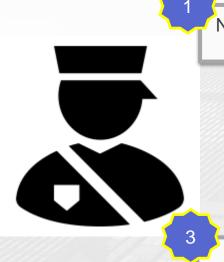
Provisional Assessment u/s 60



Shafaly Girdharwal & Co. CHARTERED ACCOUNTANTS

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Scrutiny of returns u/s 61



Notice for discrepancy in FORM ASMT-10

2

Pay the amount of demand in notice or give an explanation for discrepancy in FORM ASMT -11



FORM ASMT -12 (if explanation is found to be acceptable)

Assessment of non filers u/s 62



Assessment or in FORM ASMT-13 with tax liability as per his best judgement.

Override sec 73,74Time limit: 5years from due date of Annual return

Fails to file return u/s 39 or 45 even after the notice of section 46 (15 D from Notice)

If registered person files a valid return within 30 days form service of AO in ASMT -13



Assessment of unregistered person u/s 63

Default-I

Don't take registration when he was liable to take registration.



- Override sec 73,74
- Time limit: 5years from due date of Annual return
- Notice in FORM ASMT-14
- Order in FROM ASMT-15

Default-II: Registration was cancelled u/s 29(2) for any of following reason

- 1
- Contravention of prescribed provisions
- 2
- Non filing of return for three consecutive periods by a composition dealer
- 3
- Non filing of return for consecutive six months in other than above
- 4
- Non commencement of business for six months by a voluntary registered person
- 5
- Registration by means of fraud, wilful misstatement, suppression of Facts

Summary assessment u/s 64

- Summary assessment order in FORM ASMT-16
- Withdrawal request FORM ASMT-17: Within 30 days
- Order for acceptance or rejection FORM ASMT-18

Liability related to a person

Assess liability and issue an assessment order

Liability related to Goods

 When person to whom liability pertains is not ascertainable then PIC shall be deemed to be the taxable person.

Thanks for your active participation

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