

# ***Assessment in GST***

---

**Shafaly Girdharwal & Co.**  
CHARTERED ACCOUNTANTS

[info@consultease.com](mailto:info@consultease.com)  
[www.Consultease.com](http://www.Consultease.com)

# Type of assessments in GST

## Section 59 to 64

## Rule 98 to 100

## Sec 59

- Self assessment
- While filing return u/s 39

**Form GSTR 3,3b,4,5,6,7**

## Sec 60

- Provisional assessment
- At the option of taxpayer

**Rule 98, GST FORM ASMT 01-09**

## Sec 61

- Scrutiny of returns
- By proper officer

**Rule 99, GST FORM ASMT 10,11,12**

## Sec 62

- Assessment of non filer

**Rule 100, GST FORM ASMT 13**

## Sec 63

- Assessment of unregistered person

**Rule 100, GST FORM ASMT 14,15**

## Sec 64

- Summary Assessment

**RULE 100, GST FORM ASMT 16,17,18**

# Self Assessment u/s 59



While filing return u/s 39



# Provisional Assessment u/s 60



1

Apply FORM ASMT 01

2

Seek info FORM ASMT 02

3

Reply FORM ASMT 03

4

Order FORM ASMT 04

90D ASMT01

5

Bond FORM ASMT 05

6

Info for finalization FORM ASMT 06



8

Release of Bond FORM ASMT 08

7

Final Assmnt order FORM ASMT 07

6M From ASMT 04

6M by JC

4Y by C

Unable to decide Value or rate of tax on supply

9

order for release of bond FORM ASMT 09

7D From ASMT 08

# Scrutiny of returns u/s 61



1

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

3

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



# Assessment of non filers u/s 62



2

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

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

1

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

3

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

Mail: [shaifaly.ca@gmail.com](mailto:shaifaly.ca@gmail.com)

What's app: 9953077844