

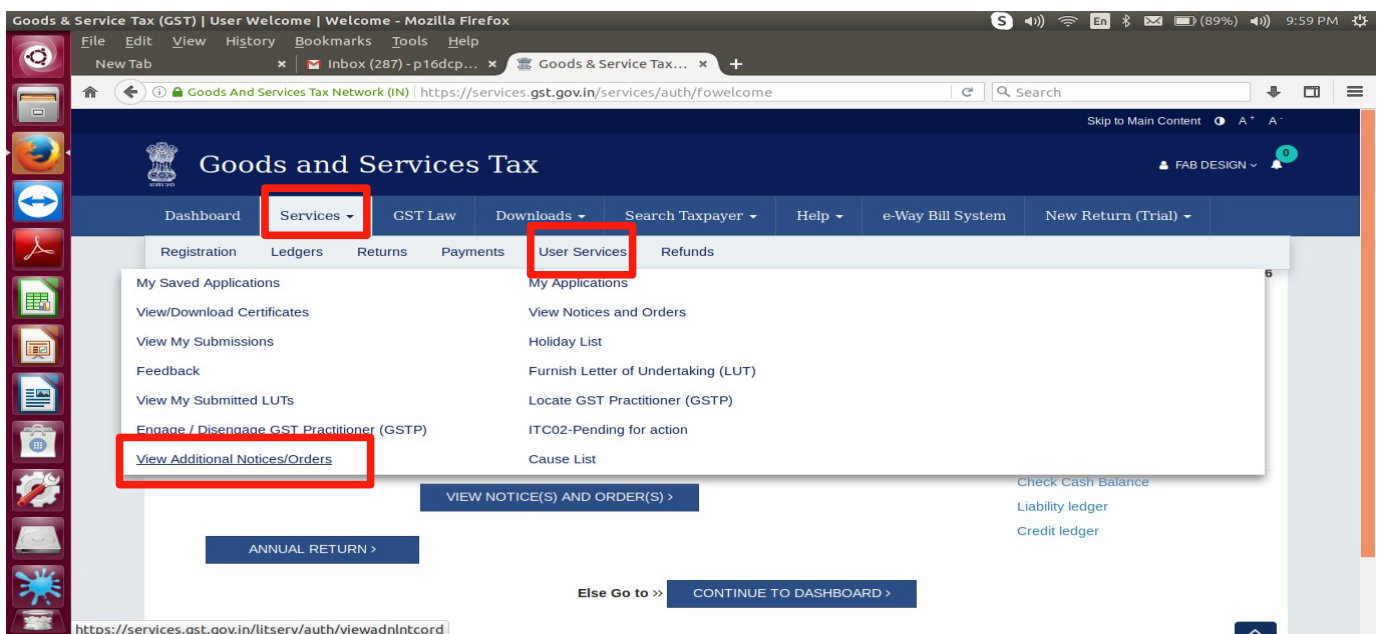
SOP for Taxpayers-How to furnish reply in ASMT-11 against a Notice in ASMT-10

In order to furnish a reply in FORM GST ASMT-11 against a notice u/s. 61 of the CGST/KSGST Act, 2017 in FORM GST ASMT-10, **NOTICE FOR INTIMATING DISCRIPANCIES IN THE RETURN AFTER SCRUTINY**, the following steps have to be performed.

1. As and when a proper officer issues a notice in FORM GST ASMT-10 an SMS will be received in taxpayer's Registered Mobile No. ↓

**Notice vide Ref. No.
ZJ3202200088011 dated
28/02/2020 has been issued.
Please furnish reply on or before
14/03/2020.**

2. If the taxpayer admits any amount and wishes to make payment of the admitted amount, pay accordingly in FORM GST DRC-03 (INTIMATION OF VOLUNTARY PAYMENT)
3. If the taxpayer wishes to furnish a detailed reply, prepare reply in detail in .pdf format and scan all the necessary enclosures, if any.
4. After login, go to **SERVICES>USER SERVICES>VIEW ADDITIONAL NOTICES/ORDERS**



5. Click on **View**.

The screenshot shows the 'Goods and Services Tax' user dashboard in a Mozilla Firefox browser. The dashboard has a navigation bar with links: Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help, e-Way Bill System, and New Return (Trial). The main content area is titled 'Additional Notices and Orders' and contains a table with the following data:

Type of Notice/Order	Description	Ref ID	Date of Issuance	Action
SCRUTINY OF RETURNS	Notice for intimating discrepancies in return in Form GST ASMT-10	ZJ3202200086641	28/02/2020	View

Below the table, there are pagination controls with buttons for 10, 25, 50, and 100 records. The footer of the dashboard indicates it is © 2018-19 Goods and Services Tax Network, Site Last Updated on, and Designed & Developed by GSTN.

6. You can view the Notice by downloading the attachments and status of the Notice will be **Pending for reply by taxpayer**.

The screenshot shows the 'Case Details' page in the GST user dashboard. The page displays the following information:

- ARN: AD320220007928G
- GSTIN/UIN/Temporary ID: 32AAEFF3854H1ZM
- Date Of Application/Case Creation: 28/02/2020
- Status: Pending for reply by taxpayer

Below this information, there is a table with the following columns: Type, Reference Number, Issue Date, Due Date to Reply, Personal Hearing, Section Number, and Attachments. The table contains one row of data:

Type	Reference Number	Issue Date	Due Date to Reply	Personal Hearing	Section Number	Attachments
NOTICE	ZJ3202200086641	28/02/2020	14/03/2020	No	61	assmt 10.pdf assmt 10.pdf

The 'NOTICES' tab is selected in the left sidebar, and the 'Attachments' column is highlighted. The status 'Pending for reply by taxpayer' is also highlighted.

7. If the taxpayer likes to file a reply in FORM GST ASMT-11, click on **REPLIES**

The screenshot shows the 'Goods and Services Tax' user dashboard in Mozilla Firefox. The browser address bar displays 'https://services.gst.gov.in/litserv/auth/case/folder'. The dashboard header includes the GST logo and the text 'Goods and Services Tax'. Below the header is a navigation bar with links: Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help, e-Way Bill System, and New Return (Trial). The main content area shows 'Case Details' for a specific case. A yellow banner displays the following information: ARN AD320220007928G, GSTIN/UIN/Temporary ID 32AAEFF3854H1ZM, Date Of Application/Case Creation 28/02/2020, and Status Pending for reply by taxpayer. Below this banner, there is a sidebar with buttons for NOTICES, REPLIES (highlighted with a red box), and ORDERS. To the right of the sidebar is a table with columns: Type, Reply filed Against, Reply Date/Ph, Option for Personal Hearing, and Attachments. The table currently shows 'No Records Found'.

8. Click on **ADD REPLY** then click on **NOTICE**

This screenshot shows the same 'Goods and Services Tax' user dashboard as the previous one. In this view, the 'ADD REPLY' button in the sidebar is highlighted with a red box. The 'REPLIES' button is also visible. The main content area remains the same, showing 'Case Details' and a table with 'No Records Found'.

9. Enter Reply in the relevant field. It is mandatory.

If detailed reply has to be furnished, tax payer can upload the reply using the **Browse** option. If any amount is admitted and paid enter the tax period and values in the relevant fields.

Goods & Service Tax (GST) | User Dashboard - Mozilla Firefox

File Edit View History Bookmarks Tools Help

New Tab x Inbox (287) - p16dcp... x Goods & Service Tax... x +

Goods And Services Tax Network (IN) | https://services.gst.gov.in/litserv/auth/case/folder

NOTICES
REPLIES
ORDERS

Type: NOTICE Date Of SCN: 28/02/2020

SCN Ref No: ZJ3202200086641

Reply *

Amount Admitted And Paid, if Any

Tax Period				Act	Tax (₹)	Interest
From	To					
Month	Year	Month	Year	Acts		

Goods & Service Tax (GST) | User Dashboard - Mozilla Firefox

File Edit View History Bookmarks Tools Help

New Tab x Inbox (287) - p16dcp... x Goods & Service Tax... x +

Goods And Services Tax Network (IN) | https://services.gst.gov.in/litserv/auth/case/folder

NOTICES
REPLIES
ORDERS

Type: NOTICE Date Of SCN: 28/02/2020

SCN Ref No: ZJ3202200086641

Reply *

Amount Admitted And Paid, if Any

Act	Tax (₹)	Interest (₹)	Others (₹)	Total(₹)	Actions
Acts					

10. Upload the documents such as FORM GST DRC-03(if any amount paid on the basis of notice), Detailed Reply(if required), Enclosures(if any).

Taxpayer can upload in .pdf/.jpeg format upto 4 attachments of 5Mb each.

Click on **Verification**, Select **Authorized Signatory**, Enter **Place** then Click on **FILE**

The screenshot shows the 'Goods & Service Tax (GST) | User Dashboard - Mozilla Firefox' interface. The browser address bar displays 'https://services.gst.gov.in/litserv/auth/case/folder'. The main content area includes a table with columns for Month, Year, and ACTS. Below the table is an 'ADD' button. The 'Attachments' section features a 'Browse...' button and a note: 'No file selected. File with PDF/JPEG format is only allowed. Maximum 4 files and 5 MB for each file allowed'. The 'Verification' section contains a checkbox for 'I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.' Below this is a form with 'Name of Authorized Signatory' (a dropdown menu with 'Select' as the current value) and 'Place' (a text input field with 'Enter Place' as a placeholder). There are also fields for 'Designation / Status' and 'Date'. A note states 'DSC is compulsory for companies and LLP.' At the bottom right, there are three buttons: 'BACK', 'PREVIEW', and 'FILE' (which is highlighted with a red box).

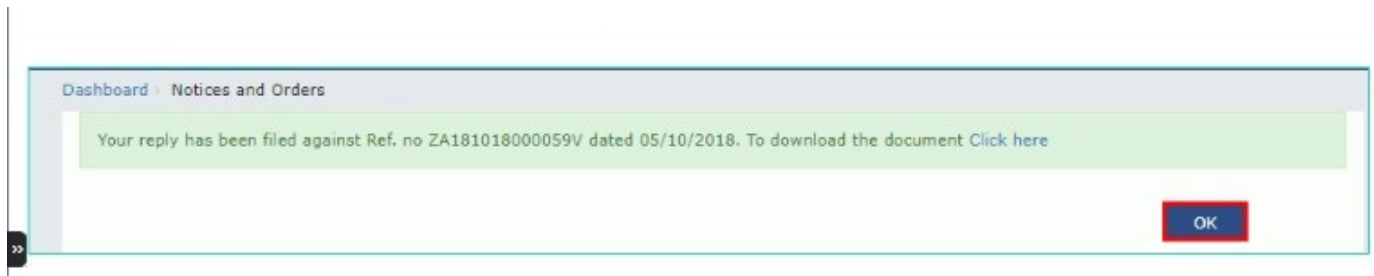
11. Click on **SUBMIT WITH EVC** or **SUBMIT WITH DSC**, as the case may be.

The screenshot shows the 'Goods and Services Tax - Mozilla Firefox' interface. The browser address bar displays 'https://tutorial.gst.gov.in/userguide/assessment/index.htm#t=Manual_scrutiny.htm'. The main content area features a header with the 'Goods and Services Tax' logo and '© Goods and Services Tax Network'. Below this is a 'Dashboard' section with a 'Submit Application' link. A table displays the following information:

GSTIN	Legal Name	Trade Name
18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	Angad Provision

Below the table is a large orange warning icon and the text 'Warning'. The warning message states: '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.' Below the warning message are two buttons: 'SUBMIT WITH DSC' and 'SUBMIT WITH EVC'.

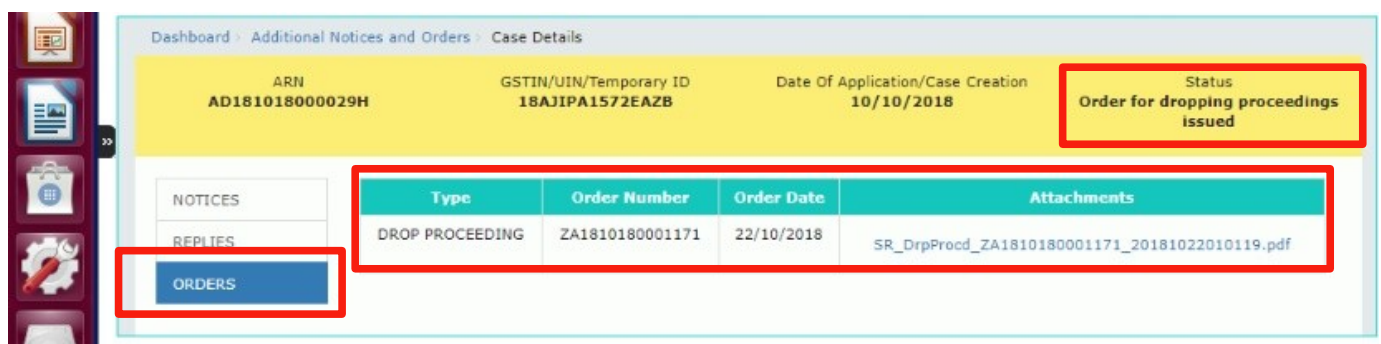
12. Taxpayer will receive a message like ↓



13. Status will be changed to **Reply furnished, pending for order by tax officer**



14. If proper officer accepts the reply, he will issue **Order of acceptance of reply against the notice issued under section 61** in FORM GST ASMT-12. The order will be available under **ORDERS** and the status will be changed to **Order for dropping proceedings issued**.



15. If reply is not accepted, the proper officer will recommend the case to proceed with Sec. 65 or 66 or 67 or 73 or 74. The said action of the proper officer will not be reflected in the common portal for the time being.