



Value Added  
Tax (VAT)

Octroi

Service  
Tax



## **GSTN Application Training Program Assessment & Adjudication and Appeal**

**Duration: 2 Days**

**Last Updated On: 06-Nov-2018**

Central  
Excise



## Session Plan

Module	Description	Duration
Overview	<ol style="list-style-type: none"> <li>Welcome and Attendance</li> <li>Overview of Tax Official Interface - Cases and Tasks</li> </ol>	30 Minutes
Assessment & Adjudication - Determination of Tax	<ol style="list-style-type: none"> <li>Scrutiny of Returns (ASMT-10, ASMT-11, ASMT-12)</li> <li>Determination of Tax(Fraud/Others) (Section 73, 74) (DRC-01, DRC-02, DRC-03, DRC-05, DRC-06, DRC-07)</li> <li>Payment on voluntary basis by Taxpayer; (DRC-03, DRC-04) and Intimation of voluntary payment to Tax Official</li> <li>Determination of Tax(Fraud/Others)-DRC 07 (Quick update - addition of Other column in pdf of DRC-07 and removal of validation on tax rate)</li> </ol>	3 Hours 30 Minutes
Assessment & Adjudication - Other Assessments	<ol style="list-style-type: none"> <li>Provisional Assessment (ASMT-01, ASMT-02, ASMT-03, ASMT-04, ASMT-05, ASMT-06, ASMT-07)</li> <li>Assessment of unregistered persons (GST ASMT- 14 and GST ASMT- 15)</li> <li>Summary Assessment (GST ASMT- 16, GST ASMT- 17 and GST ASMT- 18)</li> <li>Assessment of non-filers of Returns</li> <li>Rectification of Orders and Mistakes (GST DRC- 08)</li> <li>Provisional Attachment (GST DRC- 22)</li> <li>Restoration of Provisional Attachment (GST DRC- 23)</li> <li>General Penalty (not covered under any other section)</li> </ol>	4 Hours 30 Minutes
Appeals and Revisions	<ol style="list-style-type: none"> <li>Appeal by Taxpayer/ unregistered person against an Order issued by Tax Official (APL-01, APL-02, APL-04)</li> <li>Internal Review Cell</li> <li>Appeal by Tax Official against any Order issued under the act by an adjudicating authority (APL-03, APL-02, APL-04)</li> <li>Processing of Appeal Applications by Appellate Authority (APL-02)</li> </ol>	3 Hours 30 Minutes
		12 Hours



## Ground Rules



Turn off the volume on cell phones.



Keep to the training timelines.



Refrain from side discussions.



Ask questions freely.



## Course Objectives

By the end of this course, you will be able to:

### Assessment & Adjudication

Identify the roles to be allocated to Tax Officials to process cases of Assessment in the GST Portal

List the functionalities provided by the GST Portal to initiate assessment as a taxpayer

Initiate proceeding and process assessments cases as a Tax Officials

Take actions in response to assessment proceedings as a Taxpayer

### Appeal

Identify the roles to be allocated to Tax Officials to process cases of Appeal in the GST Portal

File an appeal as a Taxpayer/ unregistered person against an Order issued by Tax Official

File an appeal as a Tax Official against any Order issued under the act by an adjudicating authority

Process appeal cases as a Tax Officials

Understand the role of Internal Review Cell





## Overview of Tax Official Interface – Cases and Tasks

30 Minutes





## My Tasks

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Goods and Services Tax

Angad Jasbirsingh Arora  
Arunachal Pradesh, Arunachal Pradesh

23 0

Dashboard Registration Payments Services Help Grievances Refund Statutory Functions

Demand and Collection Register Advance Ruling **My Tasks** Cause List Appeal & Revision Assessment/Adjudication Quick Links

Recovery View Orders LUT

ARN/IRN/Case ID Reference ID Start Date End Date

Enter ARN/IRN/Case ID Enter Reference ID DD/MM/YYYY DD/MM/YYYY

SEARCH

Select	ARN/IRN/Case ID	Reference ID	Case Type	Task Description	Date
<input type="checkbox"/>	AD1211180000209	NA	ADVANCE RULING	Advance Ruling Application filed by Applicant	05/11/2018
<input type="checkbox"/>	AD121118000016Y	NA	RECTIFICATION OF ORDERS	Application for Rectification	02/11/2018
<input type="checkbox"/>	AD121118000014Z	NA	RECTIFICATION OF ORDERS	Application for Rectification	02/11/2018
<input type="checkbox"/>	AD1211180000134	NA	RECTIFICATION OF ORDERS	Application for Rectification	02/11/2018
<input type="checkbox"/>	AD121018000086T	NA	Appeal by Higher Authority	Appeal Initiated	31/10/2018
<input type="checkbox"/>	AD121018000084X	ZA1210180001793	Appeal by Higher Authority	Remand Instructions Issued	31/10/2018
<input type="checkbox"/>	AD121018000057U	ZA121018000131N	ADVANCE RULING	Rectification Application filed by Department	29/10/2018
<input type="checkbox"/>	AD121018000057U	ZA121018000131N	ADVANCE RULING	Rectification Application filed by Department	29/10/2018
<input type="checkbox"/>	AD121018000057U	ZA121018000131N	ADVANCE RULING	Rectification Application filed by Department	29/10/2018
<input type="checkbox"/>	AD1210180000615	NA	ADVANCE RULING APPEALS	Appeal Application filed by Department	29/10/2018

< 1 2 3 4 >

10 25 50 100

CLOSE TASKS

Go To Closed Tasks


List of cases on which Tax Officials need to take action including applications filed by taxpayers





## Assessment/Adjudication

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 **Goods and Services Tax**

Angad Jasbirsingh Arora ▾  
Arunachal Pradesh, Arunachal Pradesh

23 0

Dashboard Registration ▾ Payments ▾ MIS ▾ Services ▾ Help ▾ Grievances Refund ▾ Statutory Functions ▾

Demand and Collection Register Advance Ruling My Tasks Cause List Appeal & Revision **Assessment/Adjudication** Quick Links

Determination of tax(Fraud/Other)-DRC07	Intimation of Voluntary Payment
General Penalty	Assessment of unregistered persons
Determination of tax(Fraud/Other)	Assessment of Non-filers of Returns
Summary Assessment	Rectification of Orders
Provisional Attachment	Restoration of Provisional Attachment
Tax collected but not deposited	Provisional Assessment
Scrutiny of Returns	Recommendations



## Quick Links

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# Goods and Services Tax

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23 0

Dashboard Registration Payments MIS Services Help Grievances Refund Statutory Functions

Demand and Collection Register Advance Ruling My Tasks Cause List Appeal & Revision Assessment/Adjudication **Quick Links**

View Non Filers

List of proceedings pending

Access the list of taxpayers who have not filed returns

Access the list of cases for which Tax Officials may take action for initiating provisional attachment

Generate Reference Number

My Recommendations

List of cases recommended for Tax Officials action





## View Orders

The screenshot displays the 'Goods and Services Tax' portal interface. At the top right, there are navigation links for 'Skip to Main Content', 'A+', and 'A-'. The user's name 'Angad Jasbirsingh Arora' and location 'Arunachal Pradesh, Arunachal Pradesh' are shown, along with notification icons for 23 alerts and 0 messages. The main navigation bar includes 'Dashboard', 'Registration', 'Payments', 'Services', 'Help', 'Grievances', 'Refund', and 'Statutory Functions'. A secondary menu contains 'Demand and Collection Register', 'Advance Ruling', 'My Tasks', 'Cause List', 'Appeal & Revision', 'Assessment/Adjudication', and 'Quick Links'. The 'View Orders' option is highlighted with a red box. Below this, a search form is visible with fields for 'Order category', 'District', 'Tax Liabilities/ Refund above', 'Period From', 'Circle', 'GSTIN/ Temporary ID/ UIN', and 'Period To', along with an 'Order Number' field and a 'SEARCH' button. A red arrow points from the 'View Orders' box to a blue callout box containing the text 'Access the list of orders passed'.



## End of Module - Assessment & Adjudication - Determination of Tax

