



Assessment & Adjudication - Determination of Tax

3 Hours 30 Minutes



Assessment & Adjudication - Determination of Tax > Module Objectives

- By the end of this module, you will be able to:
 - Identify the roles to be allocated to Tax Officials to process cases of Assessment in the GST Portal
 - Initiate proceeding and process assessments cases as a Tax Officials in cases of
 - Scrutiny of Returns (ASMT-10, ASMT-11, ASMT-12)
 - Determination of Tax(Fraud/Others) (Section 73, 74) (DRC-01, DRC-02, DRC-03, DRC-05, DRC-06, DRC-07)
 - Take actions for cases in which taxpayer has made payment on voluntary basis (DRC-03, DRC-04)

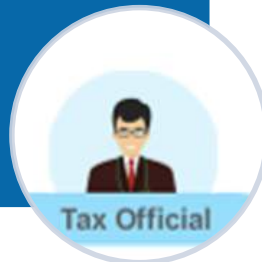




Tax Officials Roles for Assessment & Adjudication

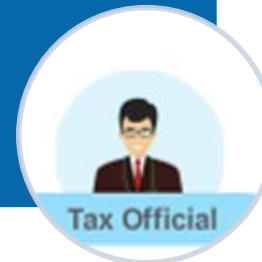
- Issue notices/orders related to Demand/Penalty

Adjudicating Authority



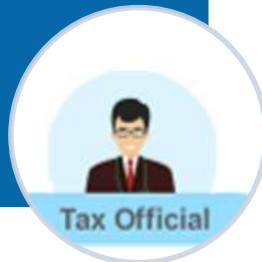
- Issue withdrawal orders or rejection orders for Summary Assessment and Provisional Assessment

Approving Authority For Assessment



- Approve issuance of order in specific cases

Commissioner





Assessment & Adjudication - Determination of Tax

Assessment & Adjudication -Determination of Tax

- Scrutiny of Returns (ASMT-10, ASMT-11, ASMT-12)
- Determination of Tax(Fraud/Others) (Section 73, 74) (DRC-01, DRC-02, DRC-03, DRC-05, DRC-06, DRC-07)
- Payment on voluntary basis by Taxpayer; (DRC-03, DRC-04) and Intimation of voluntary payment to Tax Official
- 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)

Assessment & Adjudication -Other Assessments

- Provisional Assessment (ASMT-01, ASMT-02, ASMT-03, ASMT-04, ASMT-05, ASMT-06, ASMT-07)
- Assessment of unregistered persons (GST ASMT- 14 and GST ASMT- 15)
- Summary Assessment (GST ASMT- 16, GST ASMT- 17 and GST ASMT- 18)
- Assessment of non-filers of Returns
- Rectification of Orders and Mistakes (GST DRC- 08)
- Provisional Attachment (GST DRC- 22)
- Restoration of Provisional Attachment (GST DRC- 23)
- General Penalty (not covered under any other section)



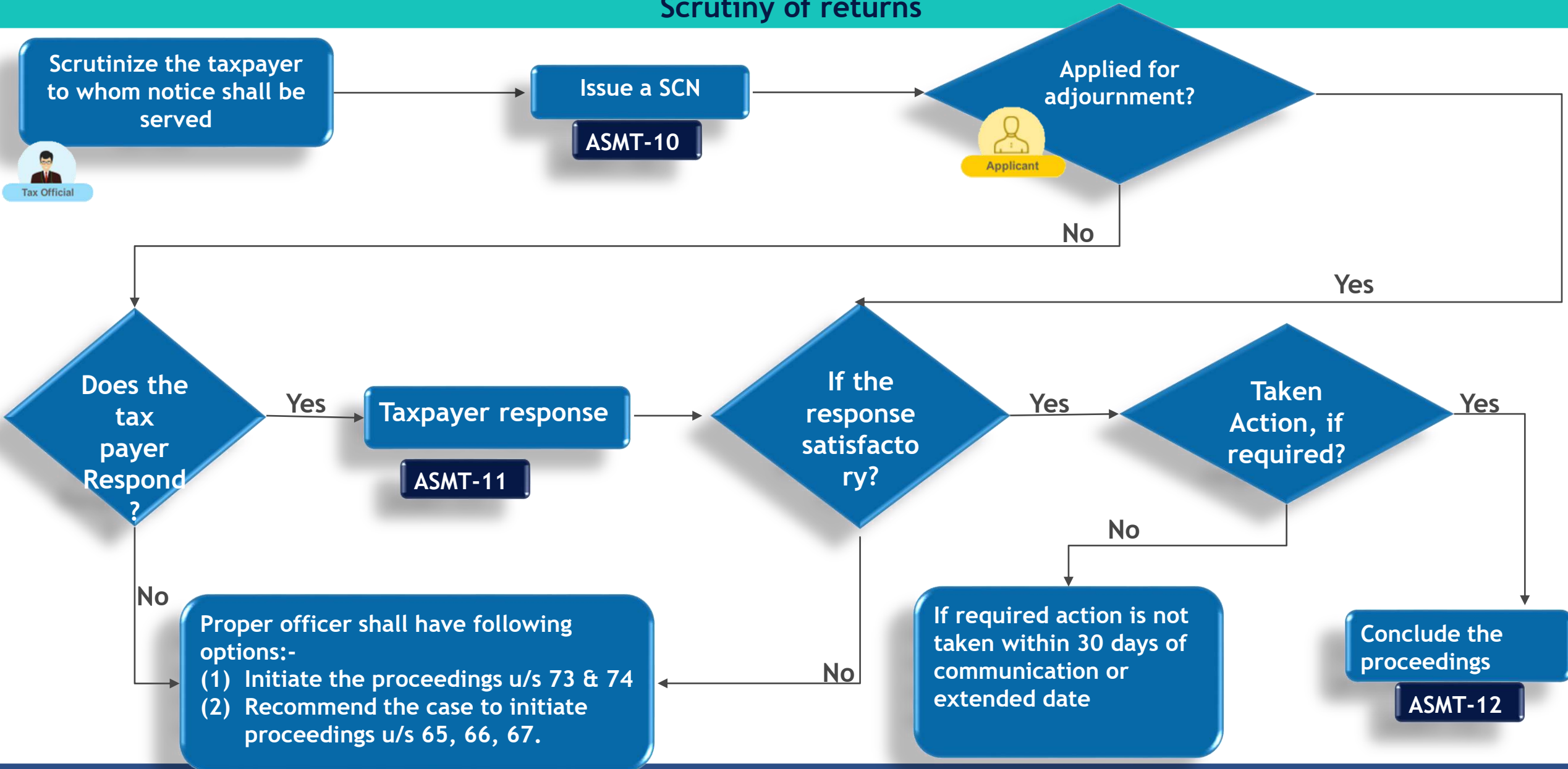
Forms of Scrutiny Assessment



Forms of Scrutiny Assessment

GST Form Number	Description	Rule
FORM GST ASMT-10	Notice for intimating discrepancies in the return after scrutiny	Rule 99(1)
FORM GST ASMT-11	Reply to the notice issued under section 61 intimating discrepancies in the return	Rule 99(2)
FORM GST ASMT-12	Order of acceptance of reply against the notice issued under section 61	Rule 99(3)

Scrutiny of returns





Scrutiny assessments

Proposal Tab Name	Action on Each Tab
Notices	<ul style="list-style-type: none">• Reminder• Notice• Adjournment
Replies	You can download the replies & it's annexures
Orders	<ul style="list-style-type: none">• Drop Proceeding
References	<ul style="list-style-type: none">• Communication• References of the case
Recommend	<ul style="list-style-type: none">• Add Recommendation



Scrutiny assessments

Action description	Status
Status of ARN of return under work item of A/A for scrutiny	Pending for Action by tax officer
On removing the item from 'List of Return under Scrutiny'	Closed
Status of ARN/ Case id and RFN upon issue of notice	Pending for reply by taxpayer
Status of ARN/ Case id and RFN upon submission of reply	Reply furnished; Pending for order by tax officer
Status of ARN/ Case id and RFN, if person does not attend PH/ furnish explanation on date specified in SCN or Extended date	Reply not furnished, pending for order
Status of ARN/ Case id and RFN upon dropping the proceedings	Order for dropping proceedings issued
Status of ARN/ Case id upon initiating proceedings u/s 73 for Determination of Tax	Recommended for action u/s 73 (Internal Status)
Status of ARN/ Case id upon initiating proceedings u/s 74 for Determination of Tax	Recommended for action u/s 74 (Internal Status)



Scrutiny assessments

Action description	Status
Status of ARN/ Case id upon recommended the case to Audit	Recommended for Audit u/s 65 (Internal Status)
Status of ARN/ Case id upon recommended the case to Special Audit	Recommended for Special Audit u/s 66 (Internal Status)
Status of ARN/ Case id upon Recommended the case under Enforcement	Recommended for Survey/ Inspection u/s 67 (Internal Status)
Status of ARN/ Case id and RFN, in case, no reply submitted against notice within time specified or extended time	Pending for order by tax officer



Screenshots of Scrutiny Assessment



Scrutiny of returns

[Dashboard](#)[Services ▾](#)[Help ▾](#)[Grievances](#)[Refund ▾](#)[Statutory Functions ▾](#)[Assessment/Adjudication](#)[Demand and Collection Register](#)[Quick Links](#)[My Tasks](#)[Cause List](#)[Recovery](#)[Determination of tax\(Fraud/Other\)-DRC07](#)[General Penalty](#)[Assessment of Non-filers of Returns](#)[Rectification of Orders](#)[Provisional Attachment](#)[Tax collected but not deposited](#)[Provisional Assessment](#)[Intimation of Voluntary Payment](#)[Assessment of unregistered persons](#)[Determination of tax\(Fraud/Other\)](#)[Summary Assessment](#)[Restoration of Provisional Attachment](#)[Scrutiny of Returns](#)[Recommendations](#)



Scrutiny of returns

[Dashboard](#) > [Scrutiny of returns](#) > [Case Detail](#)

English

Search

SUO MOTO PROCEEDING

ARN

AD181018000044P

GSTIN

Enter GSTIN

Status

Select

From Date

DD/MM/YYYY

To Date

DD/MM/YYYY

SEARCH

ⓘ All existing ARNs/Case IDs for a particular GSTIN are shown below. You can take action by selecting any particular ARNs/Case IDs.

List of Application/Case Reference Numbers (ARNs)

ARN ↕	GSTIN ↕	Applicant Name ↕	Date Of Filing ↕	Status ↕
AD181018000044P	18AJIPA1572E7ZE	ANGAD JASBIRSINGH ARORA	22/10/2018	Pending for action by tax officer



Scrutiny of returns

[Dashboard](#) > [Scrutiny of returns](#) > [Case Detail](#)

English

ARN/Case Id
AD181018000044P

GSTIN/UIN/Temporary Id
18AJIPA1572E7ZE

Date of Application/Case Creation
22/10/2018

Status
Pending for action by tax officer

NOTICES

ADD NOTICE ▾

REPLIES

REMINDER

ORDERS

NOTICE

REFERENCES

ADJOURNMENT

RECOMMEND

Reference Number

Issue Date

Due Date to Reply/PH

Section

Attachments

No Records Found



Scrutiny of returns

ARN/Case Id AD181018000044P	GSTIN/UIN/Temporary Id 18AJIPA1572E7ZE	Date of Application/Case Creation 22/10/2018	Status Pending for action by tax officer
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NOTICES

REPLIES

ORDERS

REFERENCES

RECOMMEND

Type

NOTICE

Section Number

61

Financial Year

2017-2018

Due Date to Reply

23/10/2018

Reference Number

ZA1810180001147

Generate Reference Number

Tax Period

Tax Period			
From		To	
JAN	2018	MAR	2018

Act/Rules Provisions

Act/Rules Provisions

1000 characters remaining

Attachments

Choose File No file chosen

Doc.pdf

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED

• indicates mandatory fields

[MIS Report](#)

[Tax Liability](#)

[Tax Return History](#)

Reference Number

ZA1810180001147

[Generate Reference Number](#)

Tax Period

From

JAN

2018

To

MAR

2018

Act/Rules Provisions

Act/Rules Provisions

1000 characters remaining

Attachments

Choose File No file chosen



Doc.pdf

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BACK

PREVIEW

PROCEED



Scrutiny of returns

Dashboard > Scrutiny of returns > Case Detail

English

ARN/Case Id
AD181018000044P

GSTIN/UIN/Temporary Id
18AJIPA1572E7ZE

Date of Application/Case Creation
22/10/2018

Status
Pending for reply by taxpayer

NOTICES	ADD NOTICE ▾					
REPLIES	REMINDER	Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
ORDERS	NOTICE	180001147	22/10/2018	23/10/2018	61	Doc.pdf
REFERENCES	ADJOURNMENT					SR_NOTICE_ZA1810180001147_20181022122950.pdf
RECOMMEND						



Scrutiny of returns

Dashboard > Scrutiny of returns > Case Detail

English

ARN/Case Id
AD181018000044P

GSTIN/UIN/Temporary Id
18AJIPA1572E7ZE

Date of Application/Case Creation
22/10/2018

Status
Pending for reply by taxpayer

NOTICES

REPLIES

ORDERS

REFERENCES

RECOMMEND

• indicates mandatory fields

Type

REMINDER

Section Number •

61

Reference Number •

ZA1810180001155

[Generate Reference Number](#)

Due Date to Reply •

23/10/2018



Reminder No. •

1



Attachments

No file chosen

❗ File with PDF or JPEG format is only allowed

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BACK

PREVIEW

PROCEED



Scrutiny of returns

Dashboard > Scrutiny of returns > Case Detail

English

ARN/Case Id
AD181018000044P

GSTIN/UIN/Temporary Id
18AJIPA1572E7ZE

Date of Application/Case Creation
22/10/2018

Status
Reminder No. 1 Issued

NOTICES

REPLIES

ORDERS

REFERENCES

RECOMMEND

ADD NOTICE ▾

REMINDER

NOTICE

ADJOURNMENT

NOTICE

ZA1810180001147

22/10/2018

23/10/2018

61

Doc.pdf

SR_NOTICE_ZA1810180001147_20181022122950.pdf



Scrutiny of returns

Dashboard > Scrutiny of returns > Case Detail

English

ARN/Case Id
AD181018000044P

GSTIN/UIN/Temporary Id
18AJIPA1572E7ZE

Date of Application/Case Creation
22/10/2018

Status
Reminder No. 1 Issued

NOTICES

REPLIES

ORDERS

REFERENCES

RECOMMEND

Type

ADJOURNMENT

Section Number*

61

Reference Number*

ZA1810180001163

[Generate Reference Number](#)

Due Date to Reply*

24/10/2018



Attachments

[Choose File](#) No file chosen

❗ File with PDF or JPEG format is only allowed

❗ Maximum 4 files and 5 MB for each file allowed

BACK

ISSUE

* indicates mandatory fields



Scrutiny of returns



Success

Your information has been sent successfully.

CONTINUE



Scrutiny of returns

[Dashboard](#) > [Scrutiny of returns](#) > [Case Detail](#)

English

ARN/Case Id
AD181018000029H

GSTIN/UIN/Temporary Id
18AJIPA1572EABZ

Date of Application/Case Creation
10/10/2018

Status
Pending for reply by taxpayer

NOTICES

REPLIES

ORDERS

REFERENCES

RECOMMEND

ADD ORDER ▾

DROP
PROCEEDING

Order Number

Order Date

Attachments

No Records Found



Scrutiny of returns

ARN/Case Id AD181018000029H	GSTIN/UIN/Temporary Id 18AJIPA1572EAB	Date of Application/Case Creation 10/10/2018	Status Pending for reply by taxpayer
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NOTICES

REPLIES

ORDERS

REFERENCES

RECOMMEND

Type

DROP PROCEEDING

Order Number • ⓘ

ZA1810180001171

[Generate Reference Number](#)

Date of reply

NA

• indicates mandatory fields

SCN Ref No •

ZA1810180000826

Date Of SCN •

10/10/2018

Financial Year •

2017-2018

Tax Period •

From		To	
JUL	2017	JUL	2017

Act/Rules Provisions

Act/Rules Provisions

1000 characters remaining

Attachments

Choose File

No file chosen

ⓘFile with PDF or JPEG format is only allowed

ⓘMaximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED



Scrutiny of returns

Dashboard > Scrutiny of returns > Case Detail

English

ARN/Case Id
AD181018000044P

GSTIN/UIN/Temporary Id
18AJIPA1572E7ZE

Date of Application/Case Creation
22/10/2018

Status
Pending for reply by taxpayer

NOTICES

REPLIES

ORDERS

REFERENCES

RECOMMEND

ADD REFERENCE ▾

COMMUNICATION

REFERENCES OF
CASE

on

Delivered
by

Notice/Order/Reminder Reference
Number

Communication
Date

Attachments

No Records Found



Scrutiny of returns

[Dashboard](#) > [Scrutiny of returns](#) > [Case Detail](#)English

ARN/Case Id AD181018000044P	GSTIN/UIN/Temporary Id 18AJIPA1572E7ZE	Date of Application/Case Creation 22/10/2018	Status Pending for reply by taxpayer
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[NOTICES](#)
[REPLIES](#)
[ORDERS](#)
[REFERENCES](#)
[RECOMMEND](#)

Type

COMMUNICATION

Notice/Order/Reminder Reference Number *

ZA1810180001147

Type of Communication *

Select Type

Communication Date *

DD/MM/YYYY

Attachments

Choose File

No file chosen

❗File with PDF or JPEG format is only allowed

❗Maximum 4 files and 5 MB for each file allowed

Issue Date *

22/10/2018

BACK

SUBMIT

* indicates mandatory fields



Scrutiny of returns

Dashboard > Scrutiny of returns > Case Detail

English

ARN/Case Id
AD181018000044P

GSTIN/UIN/Temporary Id
18AJIPA1572E7ZE

Date of Application/Case Creation
22/10/2018

Status
Pending for reply by taxpayer

NOTICES

REPLIES

ORDERS

REFERENCES

RECOMMEND

ADD REFERENCE ▾

COMMUNICATION

REFERENCES OF
CASE

Communication
Type

Delivered
by

Notice/Order/Reminder Reference
Number

Date

Attachments

POST

-NA-

ZA18101800001147

22/10/2018

Doc.pdf



Scrutiny of returns

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id AD181018000044P	GSTIN/UIN/Temporary Id 18AJIPA1572E7ZE	Date of Application/Case Creation 22/10/2018	Status Pending for reply by taxpayer
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NOTICES

REPLIES

ORDERS

REFERENCES

RECOMMEND

Type

REFERENCES OF CASE

Date •

22/10/2018

Attachments

Choose File

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

indicates mandatory fields

BACK

SUBMIT



Scrutiny of returns

Dashboard > Scrutiny of returns > Case Detail

English

ARN/Case Id
AD181018000044P

GSTIN/UIN/Temporary Id
18AJIPA1572E7ZE

Date of Application/Case Creation
22/10/2018

Status
Pending for reply by taxpayer

NOTICES

REPLIES

ORDERS

REFERENCES

RECOMMEND

RECOMMEND ▾

ADD
RECOMMENDATION

Module

Referred
module (To)

Recommending
Officer

Recommended
To

Section

Comments

Attachments

No Records Found



Scrutiny of returns

[Dashboard](#) > [Scrutiny of returns](#) > [Case Detail](#)English

ARN/Case Id AD181018000044P	GSTIN/UIN/Temporary Id 18AJIPA1572E7ZE	Date of Application/Case Creation 22/10/2018	Status Pending for reply by taxpayer
---------------------------------------	--	--	--

[NOTICES](#)
[REPLIES](#)
[ORDERS](#)
[REFERENCES](#)
[RECOMMEND](#)

Type

RECOMMENDATION OF CASE

Unit to Recommend*

Select a module ▼

Recommending to officer*

Select an official ▼

Section*

Select a section ▼

Comments/Reasons for Recommending*

Comments

1000 characters remaining

Attachments

Choose File

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK

PROCEED



Assessment & Adjudication - Determination of Tax

Assessment & Adjudication -Determination of Tax

- Scrutiny of Returns (ASMT-10, ASMT-11, ASMT-12)
- Determination of Tax(Fraud/Others) (Section 73, 74) (DRC-01, DRC-02, DRC-03, DRC-05, DRC-06, DRC-07)
- Payment on voluntary basis by Taxpayer; (DRC-03, DRC-04) and Intimation of voluntary payment to Tax Official
- 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)

Assessment & Adjudication -Other Assessments

- Provisional Assessment (ASMT-01, ASMT-02, ASMT-03, ASMT-04, ASMT-05, ASMT-06, ASMT-07)
- Assessment of unregistered persons (GST ASMT- 14 and GST ASMT- 15)
- Summary Assessment (GST ASMT- 16, GST ASMT- 17 and GST ASMT- 18)
- Assessment of non-filers of Returns
- Rectification of Orders and Mistakes (GST DRC- 08)
- Provisional Attachment (GST DRC- 22)
- Restoration of Provisional Attachment (GST DRC- 23)
- General Penalty (not covered under any other section)



Forms of Demand U/s 73 & 74

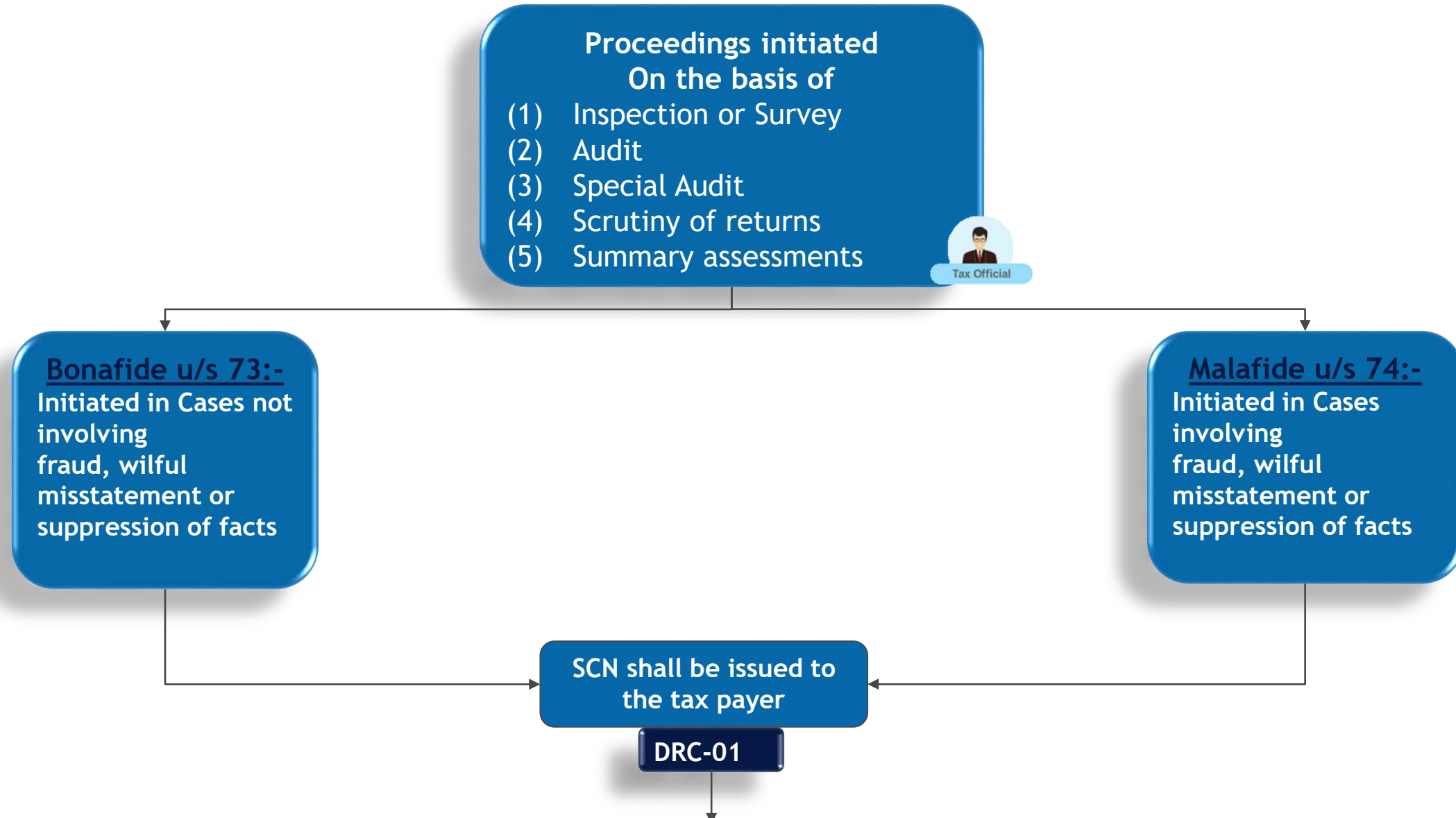


Forms of Demand U/s 73 & 74

GST Form Number	Description	Rule
FORM GST DRC-1	Summary of Show Cause Notice	Rule 142(1)
FORM GST DRC-02	Summary of Statement	Rule 142(1)(b)
FORM GST DRC-03	Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement	Rules 142(2) & 142(3)
FORM GST DRC-04	Acknowledgement of acceptance of payment made voluntarily	Rule 142(2)
FORM GST DRC-05	Intimation of conclusion of proceedings	Rule 142(3)
FORM GST DRC-06	Reply to the Show Cause Notice	Rule 142(4)
FORM GST DRC-07	Summary of the order	Rule 142(5)
FORM GST DRC-08	Rectification of Order	Rule 142(7)
FORM GST DRC-09	Order for recovery through specified officer under section 79	Rule 143

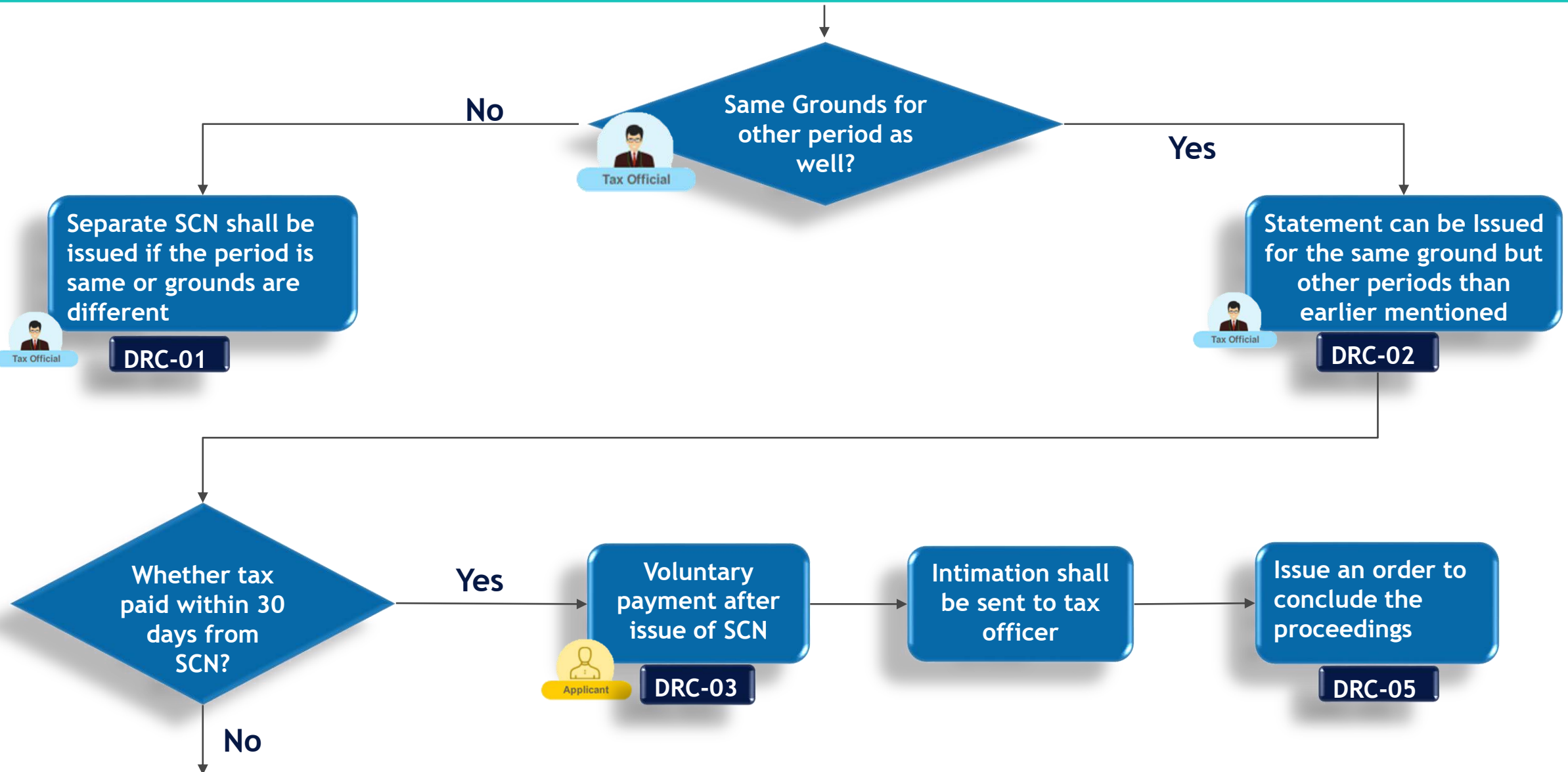


Demand U/s 73 & 74



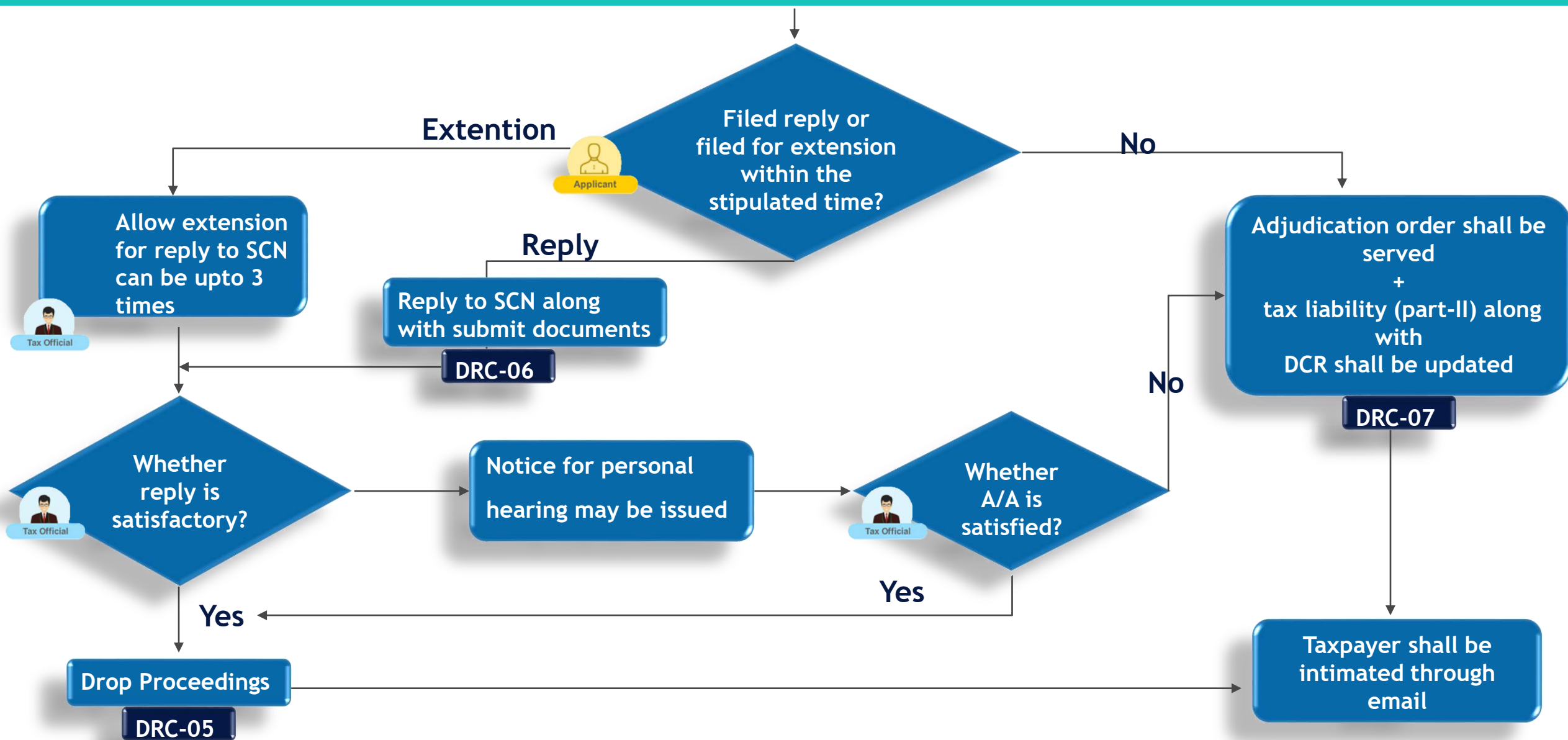


Demand U/s 73 & 74





Demand U/s 73 & 74





Demand U/s 73 & 74

Action description	Status
Status of ARN upon voluntary payment	Intimation of payment received
Status of ARN if payment made before SCN is acknowledged	Acknowledged
Status of ARN/ Case id upon recommendation received	Pending for action by tax officer
Status of ARN/ Case id on selection of ARN/Case id for proceedings	Pending for action by tax officer
Status of ARN/ Case id and RFN on issuance of SCN	Pending for reply by taxpayer
Status of ARN/ Case id and RFN upon reply received from taxpayer	Reply furnished, pending for order by tax officer
Status of ARN/ Case id and RFN upon dropped the proceedings	Order for dropping proceedings issued
Status of ARN/ Case id and RFN upon issuance of order	Order for creation of demand issued
Status of ARN/ Case id and RFN if reply not furnished	Reply not furnished, pending for order
Status of demand Upon issuance of order (GST DRC-07) by tax officer	Demand created



Assessment U/s 73 & 74

Case Detail Tab Name	Taking Action on Each Tab
NOTICES	Issue Notice (SCN/Statement/Reminder/Adjournment)
	Download and View Notices
REPLIES	Download and View Filed Replies
PROCEEDINGS	Add Proceedings Record Sheet
	Download and View Proceedings Record Sheet
ORDERS	Issue Orders (Drop Proceeding/Assessment Order u/s 73 or 74)
	Download and View Orders
REFERENCES	Record any communication/references related to the case
	View/Download Communication/references related to the case



Important Points:-Demand U/s 73 - Time limit for issuance of Notice and Order

Particulars	Time limit for issuing show cause notice	Time limit for issuing order
Cases not involving fraud, wilful misstatement or suppression of facts	At least 3 months prior to the time limit specified under Section 73(10) for issuance of an order.	3 years from the due date for furnishing annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or 3 years from the date of erroneous refund.
Cases involving fraud, wilful misstatement or suppression of facts to evade tax	At least 6 months prior to the time limit specified under Section 74(10) for issuance of order.	5 years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or 5 years from the date of erroneous refund.



Important Points:- Summary of Penalty implications U/s 73

Pay Tax + Interest	Amount of penalty
Before issuance of show cause notice	No penalty
Within 30 days after the issuance of show cause notice	No penalty
In any other case	10% of the tax or 10,000 whichever is higher



Important Points:- Summary of Penalty implications U/s 74

Pay Tax + Interest	Amount of penalty
Before issuance of show cause notice	15% of the tax amount
Within 30 days after the issuance of show cause notice	25% of the tax amount
Within 30 days from the communication of order	50% of the tax amount
In any other case	100% of the amount equal to tax.



Screenshots of Demand U/s 73 & 74



Assessment U/s 73 & 74

Skip to Main Content A⁺ A⁻



Goods and Services Tax

Urmila ▾
JORHAT - 1, Assam



Dashboard

Registration ▾

Payments ▾

MIS ▾

Services ▾

Help ▾

Grievances

Refund ▾

Statutory Functions ▾

Assessment/Adjudication

Quick Links

My Tasks

Demand and Collection Register

Determination of tax(Fraud/Other)-DRC07

General Penalty

Assessment of Non-filers of Returns

Rectification of Orders

0 Application for Registration

0 Application for Enrolment

0 Application for Amendment

0 Application for Surrender

Intimation of Voluntary Payment

Assessment of unregistered persons

Determination of tax(Fraud/Other)

Summary Assessment



Assessment U/s 73 & 74

[Dashboard](#) > [Determination of tax\(Fraud/Other\)](#) > [Case Detail](#)

English

Search

SUO MOTO PROCEEDING

ARN

Enter ARN

GSTIN

Enter GSTIN

Status

Select ▼

From Date

DD/MM/YYYY



To Date

DD/MM/YYYY



SEARCH



Assessment U/s 73 & 74

Dashboard > Determination of tax(Fraud/Other) > **Suo Moto**

English

Proceeding Type*

Determination of tax(Fraud/Others)

GSTIN/UIN/Temporary Id*

Enter GSTIN

GO

Financial Year*

Select ▼

Tax Period*

From

To

Select ▼

Select ▼

Select ▼

Select ▼

BACK

CREATE

For Unregistered Person [Click here](#) to create Temp id

By clicking on 'Create' button



Assessment U/s 73 & 74



Success

ARN/Case Id: AD180718000062E has been generated successfully

CONTINUE



Assessment U/s 73 & 74

Dashboard > Determination of tax(Fraud/Other) > Case Detail

English

ARN
AD180718000062E

GSTIN/UIN/Temporary Id
18AJIPA1572EAZB

Date of Application/Case Creation
21/07/2018

Status
Pending for action by tax officer

NOTICES

ADD NOTICE ▾

REPLIES

Type

Reference Number

Issue Date

Due Date to Reply

Section

Attachments

No Records Found



Assessment U/s 73 & 74

Skip to Main Content A⁺ A⁻



Goods and Services Tax

Urmila ▾
JORHAT - 1, Assam

2 0

Dashboard

Registration ▾

Payments ▾

MIS ▾

Services ▾

Help ▾

Grievances

Refund ▾

Statutory Functions ▾

Assessment/Adjudication

Quick Links

My Tasks

Demand and Collection Register

Determination of tax(Fraud/Other)-DRC07

General Penalty

Assessment of Non-filers of Returns

Rectification of Orders

0 Application for Registration

0 Application for Enrolment

0 Application for Amendment

0 Application for Surrender

Intimation of Voluntary Payment

Assessment of unregistered persons

Determination of tax(Fraud/Other)

Summary Assessment



Assessment U/s 73 & 74

Dashboard > Determination of tax(Fraud/Other) > Case Detail

English

Search

SUO MOTO PROCEEDING

ARN

Enter ARN

GSTIN

Enter GSTIN

Status

Select

Select

Demand created

Order for creation of demand issued

Pending for action by tax officer

Pending for reply by taxpayer

Order for dropping proceedings issued

Reply furnished, pending for order by tax officer

Reply not furnished, pending for order

From Date

DD/MM/YYYY

To Date

DD/MM/YYYY

SEARCH



Assessment U/s 73 & 74

[Dashboard](#) > [Determination of tax\(Fraud/Other\)](#) > [Case Detail](#)

English

Search

SUO MOTO PROCEEDING

ARN

Enter ARN

GSTIN

Enter GSTIN

Status

Select

From Date

01/06/2018

To Date

21/07/2018

SEARCH

List of Application/Case Reference Numbers (ARNs)

ARN	GSTIN	Applicant Name	Date Of Filing	Status
AD1807180000385	18AJIPA1572EAZB	ANGAD JASBIRSINGH ARORA	20/07/2018	Reply furnished, pending for order by tax officer
AD1807180000377	18AJIPA1572EAZB	ANGAD JASBIRSINGH ARORA	20/07/2018	Pending for reply by taxpayer



Assessment U/s 73 & 74

Dashboard > Determination of tax(Fraud/Other) > Case Detail

English

ARN
AD180718000062E

GSTIN/UIN/Temporary Id
18AJIPA1572EAZB

Date of Application/Case Creation
21/07/2018

Status
Pending for action by tax officer

NOTICES

ADD NOTICE ▾

REPLIES

SCN u/s 73/74
and GST DRC-01

Reference Number

Issue Date

Due Date to Reply

Section

Attachments

No Records Found



Assessment U/s 73 & 74

[Dashboard](#) > [Determination of tax\(Fraud/Other\)](#) > [Case Detail](#)English

ARN
AD180718000062E

GSTIN/UIN/Temporary Id
18AJIPA1572EAZB

Date of Application/Case Creation
21/07/2018

Status
Pending for action by tax officer

NOTICES

REPLIES

Type
SCN u/s 73/74 and GST DRC-01

Section Number*

select

Reference Number*

Reference Number

[Generate Reference Number](#)

ARN

Select

ARN Date

DD/MM/YYYY

Is Personal Hearing Required ?

☐

Due Date to Reply*

DD/MM/YYYY

Financial Year*

2017-2018

Tax Period*

From		To	
JUL	2017	FEB	2018

Tax Period				Tax Rate(%)	Turnover (₹)	Act
From		To				
Month	Year	Month	Year			

ADD

Attachments*

Choose File

No file chosen

File with PDF or JPEG format is only allowed

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BACK

PREVIEW

PROCEED

Slide 50



Assessment U/s 73 & 74

Dashboard > Determination of tax(Fraud/Other) > Case Detail

English

ARN
AD180718000042G

GSTIN/UIN/Temporary Id
18AJIPA1572EAZB

Date of Application/Case Creation
20/07/2018

Status
**Reply furnished, pending for
order by tax officer**

NOTICES

REPLIES

PROCEEDINGS

ORDERS

REFERENCES

ADD NOTICE ▾

REMINDER

ADJOURNMENT

Statement u/s
73/74 and DRC-
02

SCN u/s 73/74
and GST DRC-01

Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
7180001170	20/07/2018	24/07/2018	74	20180625ZA2306180002440 (1).pdf DOT_NOTICE_ZA1807180001170_20180720080426.pc



Assessment U/s 73 & 74

Dashboard > Determination of tax(Fraud/Other) > Case Detail

English

ARN
AD180718000025C

GSTIN/UIN/Temporary Id
18ACOPH9248KFZI

Date of Application/Case Creation
18/07/2018

Status
Pending for reply by taxpayer

NOTICES

REPLIES

PROCEEDINGS

ORDERS

REFERENCES

Type
Statement u/s 73/74 and DRC-02

Section Number
select

Reference Number
ZA180818000197E
[Generate Reference Number](#)

SCN Ref No.
Select

Date of SCN
DD/MM/YYYY

Is Personal Hearing Required ?
☐

Due Date to Reply
DD/MM/YYYY

Financial Year
2017-2018

Overall Tax Period

From		To	
Select	Select	Select	Select

Tax Period				Tax Rate(%)	Turnover (₹)	Act
From		To				
Month	Year	Month	Year			

ADD

Attachments

Choose File

No file chosen

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BACK

PREVIEW

PROCEED

• indicates mandatory fields

[MIS Report](#)
[Tax Liability](#)
[Tax Return History](#)

Reference Number

ZA180818000197E

[Generate Reference Number](#)

SCN Ref No.

Select

Date of SCN

DD/MM/YYYY

Is Personal Hearing Required ?

☐

Due Date to Reply

DD/MM/YYYY

Financial Year

2017-2018

Overall Tax Period

From

To

Select

Select

Select

Select

Tax Period

From

To

Tax Rate(%)

Turnover (₹)

Act

Month

Year

Month

Year

ADD

Attachments

Choose File

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BACK

PREVIEW

PROCEED



Assessment U/s 73 & 74

Dashboard > Determination of tax(Fraud/Other) > Case Detail

English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD180718000042G	18AJIPA1572EABZ	20/07/2018	Pending for reply by taxpayer

NOTICES
REPLIES
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ADD NOTICE ▾

REMINDER

ADJOURNMENT

Statement u/s
73/74 and DRC-
02

SCN u/s 73/74
and GST DRC-01

Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
7180001170	20/07/2018	24/07/2018	74	20180625ZA2306180002440 (1).pdf DOT_NOTICE_ZA1807180001170_20180720080426.pc



Assessment U/s 73 & 74

Dashboard > Determination of tax(Fraud/Other) > Case Detail

English

ARN
AD180718000025C

GSTIN/UIN/Temporary Id
18ACOPH9248KFZI

Date of Application/Case Creation
18/07/2018

Status
Pending for reply by taxpayer

NOTICES

REPLIES

PROCEEDINGS

ORDERS

REFERENCES

Type

REMINDER

Section Number*

73

Reference Number*

Reference Number

[Generate Reference Number](#)

* indicates mandatory fields

Is Personal Hearing Required ? ☐

Due Date to Reply*

DD/MM/YYYY

Reminder No.*

Select

Attachments

[Choose File](#) No file chosen

❗ File with PDF or JPEG format is only allowed

❗ Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED



Assessment U/s 73 & 74

☒ Is Personal Hearing Required ?

Personal Hearing Date •

23/08/2018



Personal Hearing Time •

16:22



Venue •

Delhi

Due Date to Reply •

31/07/2018



Reminder No. •

Select ▼

Select

1

2

3



Assessment U/s 73 & 74

[Dashboard](#) > [Determination of tax\(Fraud/Other\)](#) > [Case Detail](#)

English

ARN
AD180718000025C

GSTIN/UIN/Temporary Id
18ACOPH9248KFZI

Date of Application/Case Creation
18/07/2018

Status
Reminder No. 1 Issued

NOTICES

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ADD NOTICE ▾

Type	Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
REMINDER	ZA180818000204R	29/08/2018	29/08/2018	73	DOT_REMINDER_ZA180818000204R_20180829102



Assessment U/s 73 & 74

Dashboard > Determination of tax(Fraud/Other) > **Case Detail**

English

ARN
AD180718000042G

GSTIN/UIN/Temporary Id
18AJIPA1572EABZ

Date of Application/Case Creation
20/07/2018

Status
**Reply furnished, pending for
order by tax officer**

NOTICES

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REMINDER

ADJOURNMENT

Statement u/s
73/74 and DRC-
02

SCN u/s 73/74
and GST DRC-01

Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
7180001170	20/07/2018	24/07/2018	74	20180625ZA2306180002440 (1).pdf DOT_NOTICE_ZA1807180001170_20180720080426.pdf



Assessment U/s 73 & 74

[Dashboard](#) > [Determination of tax\(Fraud/Other\)](#) > [Case Detail](#)English

ARN AD180718000025C	GSTIN/UIN/Temporary Id 18ACOPH9248KFZI	Date of Application/Case Creation 18/07/2018	Status Pending for action by tax officer
-------------------------------	--	--	--

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Type

ADJOURNMENT

Section Number •

73

Reference Number •

Reference Number

Generate Reference Number

Is Personal Hearing Required ?

☐

Due Date to Reply •

DD/MM/YYYY

Attachments

Choose File No file chosen

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BACK

ISSUE



Assessment U/s 73 & 74



Success

Adjournment has been saved successfully

CONTINUE



Assessment U/s 73 & 74

Dashboard > Determination of tax(Fraud/Other) > Case Detail

English

ARN

AD1807180000385

GSTIN/UIN/Temporary Id

18AJIPA1572EAZB

Date of Application/Case Creation

20/07/2018

Status

**Reply furnished, pending for
order by tax officer**

NOTICES

REPLIES

Notice Type	Reply filed Against	Reply Date	Option for Personal Hearing	Attachments
SCN u/s 73/74 and GST DRC- 01	ZA1807180001102	20/07/2018	Y	ADJDT_REPLY_ZA180718000110220180720062103.pdf



Assessment U/s 73 & 74

Dashboard > Determination of tax(Fraud/Other) > Case Detail

English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD180718000025C	18ACOPH9248KFZI	18/07/2018	Pending for reply by taxpayer

- NOTICES
- REPLIES
- PROCEEDINGS
- ORDERS
- REFERENCES

ADD PROCEEDINGS ▾		
PERSONAL HEARING	Proceeding for the day	Attachments
No Records Found		



Assessment U/s 73 & 74

Dashboard > Determination of tax(Fraud/Other) > Case Detail

English

ARN
AD1807180001086

GSTIN/UIN/Temporary Id
18AJIPA1572EAZB

Date of Application/Case Creation
26/07/2018

Status
Pending for action by tax officer

NOTICES

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REFERENCES

Type

PERSONAL HEARING

Date *

17/08/2018



* indicates mandatory fields

Proceeding for the day *

Proceedings completed

Attachments

Choose File No file chosen

i File with PDF or JPEG format is only allowed

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BACK

SUBMIT



Assessment U/s 73 & 74

Dashboard > Determination of tax(Fraud/Other) > **Case Detail**

English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD180718000042G	18AJIPA1572EABZ	20/07/2018	Reply furnished, pending for order by tax officer

- NOTICES
- REPLIES
- PROCEEDINGS
- ORDERS**
- REFERENCES

ADD ORDER ▾

DROP PROCEEDING

Assessment order and GST DRC-07

Order Number	Order Date	Section	Attachments
No Records Found			



Assessment U/s 73 & 74

Issue Involved *

- Select ▼
- ☐ Classification
 - ☐ Valuation
 - ☐ Rate of tax
 - ☐ Suppression of turnover
 - ☐ Excess ITC claimed

Dashboard > Determination of tax(Fraud/Other) > Case Detail English

ARN
AD180718000032H

GSTIN/UIN/Temporary Id
18BVIPD2202D2Z8

Date of Application/Case Creation
19/07/2018

Status
Reply furnished, pending for
order by tax officer

NOTICES

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REFERENCES



Order
Details



Details of
Goods and
Services



Details of
Demand



Attach
Documents

MIS Report
Tax Liability
Tax Return History

Details for summary of order to be filled up by Officer

Type

Assessment order and GST DRC-07

Order Number *

Reference Number

Generate Reference Number

SCN Ref No *

ZA180718000099E

Date Of SCN *

19/07/2018

Due Date Of Payment *

DD/MM/YYYY



Section Number *

73

Financial Year *

2017-2018

Tax Period *

From

JUL

2017

To

JAN

2018

Issue Involved *


Select ▼

BACK


CONTINUE




Assessment U/s 73 & 74


Order Details


Details of Goods and Services


Details of Demand


Attach Documents

MIS Report
Tax Liability
Tax Return History


Details for summary of order to be filled up by Officer


* Indicates mandatory fields


Type	Assessment order and GST DRC-07		
Order Number*	ZA2308180002131		
	Generate Reference Number		
SCN Ref No*	ZA230818000209Q		
Date Of SCN*	28/08/2018		
Due Date Of Payment*	28/08/2018	Section Number*	73
		Financial Year*	2017-2018
Tax Period*			
From		To	
JUL	2017	AUG	2017
Issue Involved*			
Select			
Classification X Valuation X			
BACK		CONTINUE	




Assessment U/s 73 & 74


Order Details


Details of Goods and Services


Details of Demand


Attach Documents

MIS Report
Tax Liability
Tax Return History

Details for summary of order to be filled up by Officer

Description of Goods/Services

Goods

Services

S.No	HSN	Description	Action
1	0401	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	DELETE

BACK

CONTINUE



Assessment U/s 73 & 74

Tax Rate	Turn Over	Act*	Place of supply	Tax /Cess
		CGST IGST CGST SGST CESS	Select Place of Sup *	
<div>ADD</div>				

Place of supply	Tax /Cess	Interest	Penalty*	Others
Select Place of Sup *				
<div>ADD</div>				



Assessment U/s 73 & 74

Tax Period •						
From		To		Tax Rate(%)	Turnover (₹)	Act •
<div>Month ▼</div>	<div>Year ▼</div>	<div>Month ▼</div>	<div>Year ▼</div>	<div></div>	<div></div>	<div></div>
<div>Month ▼</div>	<div>Year ▼</div>	<div>Month ▼</div>	<div>Year ▼</div>	<div></div>	<div></div>	<div></div>
<div>Month ▼</div>	<div>Year ▼</div>	<div>Month ▼</div>	<div>Year ▼</div>	<div></div>	<div></div>	<div></div>

◀

▶

ADD



Assessment U/s 73 & 74


Order
Details


Details of
Goods and
Services


Details of
Demand


Attach
Documents

MIS Report
Tax Liability
Tax Return History

Details for summary of order to be filled up by Officer

Attachments •

Choose File No file chosen



01test.pdf



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Assessment U/s 73 & 74

Dashboard > Determination of tax(Fraud/Other) > **Case Detail**

English

ARN AD180718000042G	GSTIN/UIN/Temporary Id 18AJIPA1572EABZ	Date of Application/Case Creation 20/07/2018	Status Reply furnished, pending for order by tax officer
-------------------------------	--	--	--

NOTICES

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ORDERS

REFERENCES

ADD ORDER ▾

**DROP
PROCEEDING**

Assessment
order and GST
DRC-07

Order Number

Order Date

Section

Attachments

No Records Found



Assessment U/s 73 & 74

NOTICES

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REFERENCES

• indicates mandatory fields

Type

DROP PROCEEDING

Order Number •

Reference Number

Generate Reference Number

SCN Ref No •

ZA180718000093Q

Date Of SCN •

18/07/2018

Financial Year •

2017-2018

Attachments •

Choose File No file chosen

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BACK

PREVIEW

PROCEED

❗ Note: Preview and Proceed will be available only after filling the mandatory fields



Assessment U/s 73 & 74

Dashboard > Determination of tax(Fraud/Other) > Case Detail

English

ARN
AD180718000025C

GSTIN/UIN/Temporary Id
18ACOPH9248KFZI

Date of Application/Case Creation
18/07/2018

Status
Order for dropping proceedings issued

NOTICES

REPLIES

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ORDERS

REFERENCES

ADD ORDER ▼

Type	Order Number	Order Date	Section Number	Attachments
DROP PROCEEDING	ZA180818000203T	29/08/2018	73	01test.pdf ADJDT_DRPRC_ZA180818000203T_20180829101429.pdf



Assessment U/s 73 & 74

Dashboard > Determination of tax(Fraud/Other) > **Case Detail**

English

ARN
AD1807180000278

GSTIN/UIN/Temporary Id
181800000002TMP

Date of Application/Case Creation
18/07/2018

Status
Pending for action by tax officer

NOTICES

REPLIES

PROCEEDINGS

ORDERS

REFERENCES

ADD REFERENCE ▾

COMMUNICATION

REFERENCES OF
CASE

on	Delivered by	Notice/Order/Reminder Reference Number	Communication Date	Attachments
No Records Found				



Assessment U/s 73 & 74

• indicates mandatory fields

Type

COMMUNICATION

Notice/Order/Reminder Reference Number •

ZA180718000226N

Type of Communication •

POST

Communication Date •

17/08/2018

Issue Date •

26/07/2018

Attachments

Choose File No file chosen

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SUBMIT



Assessment U/s 73 & 74

Dashboard > Determination of tax(Fraud/Other) > **Case Detail**

English

ARN AD1807180000278	GSTIN/UIN/Temporary Id 1818000000002TMP	Date of Application/Case Creation 18/07/2018	Status Pending for action by tax officer
-------------------------------	---	--	--

NOTICES

REPLIES

PROCEEDINGS

ORDERS

REFERENCES

ADD REFERENCE ▾

COMMUNICATION

**REFERENCES OF
CASE**

on	Delivered by	Notice/Order/Reminder Reference Number	Communication Date	Attachments
No Records Found				



Assessment U/s 73 & 74

• indicates mandatory fields

Type

REFERENCES OF CASE

Date •

17/08/2018



Attachments

Choose File No file chosen



Reference 01.pdf



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SUBMIT



Assessment U/s 73 & 74

Dashboard > Determination of tax(Fraud/Other) > Case Detail

English

ARN AD180718000104E	GSTIN/UIN/Temporary Id 18AJIPA1572EAZB	Date of Application/Case Creation 26/07/2018	Status Pending for reply by taxpayer
-------------------------------	--	--	--

NOTICES

REPLIES

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REFERENCES

ADD REFERENCE ▾

Type	Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Date	Attachments
REFERENCES OF CASE	-NA-	-NA-	-NA-	17/08/2018	Reference 01.pdf
COMMUNICATION	SPECIAL MESSENGER	Hitesh Nagpal	ZA180718000226N	17/08/2018	-NA-



Assessment & Adjudication - Determination of Tax

Assessment & Adjudication -Determination of Tax

- Scrutiny of Returns (ASMT-10, ASMT-11, ASMT-12)
- Determination of Tax(Fraud/Others) (Section 73, 74) (DRC-01, DRC-02, DRC-03, DRC-05, DRC-06, DRC-07)
- Payment on voluntary basis by Taxpayer; (DRC-03, DRC-04) and Intimation of voluntary payment to Tax Official
- 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)

Assessment & Adjudication -Other Assessments

- Provisional Assessment (ASMT-01, ASMT-02, ASMT-03, ASMT-04, ASMT-05, ASMT-06, ASMT-07)
- Assessment of unregistered persons (GST ASMT- 14 and GST ASMT- 15)
- Summary Assessment (GST ASMT- 16, GST ASMT- 17 and GST ASMT- 18)
- Assessment of non-filers of Returns
- Rectification of Orders and Mistakes (GST DRC- 08)
- Provisional Attachment (GST DRC- 22)
- Restoration of Provisional Attachment (GST DRC- 23)
- General Penalty (not covered under any other section)



Forms of Voluntary Payment

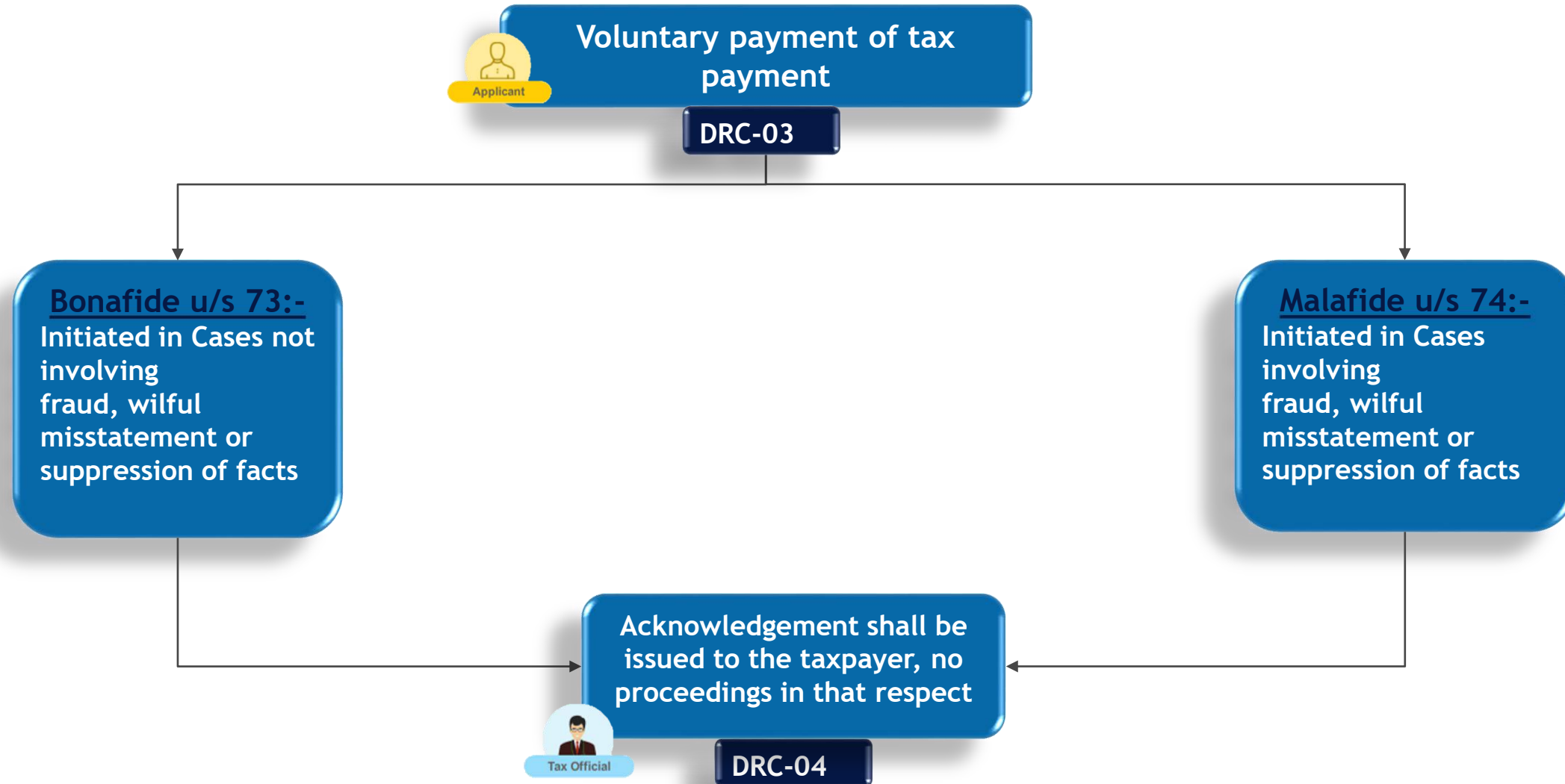


Forms of Demand U/s 73 & 74

GST Form Number	Description	Rule
FORM GST DRC-03	Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement	Rules 142(2) & 142(3)
FORM GST DRC-04	Acknowledgement of acceptance of payment made voluntarily	Rule 142(2)



Demand U/s 73 & 74





Important points:-Intimation of voluntary payment to Tax Official

Issue Acknowledgements

- If Tax Official is satisfied with intimation of payment before SCN is issued
- On issuance of Acknowledgements, Taxpayer will receive two documents, i.e. Form GST DRC-04 generated by system and annexure uploaded by Tax Official

Issue SCN

- Issue a Show Cause Notice (SCN)

Drop Proceedings

- Tax Official can drop proceeding on a person who has satisfactorily made the payment against SCN or Statement
- Tax Official cannot drop proceedings for voluntary payments made without SCN. Only acknowledgement can be issued.
- Taxpayer will receive two documents, i.e. Form GST DRC-05 generated by system and annexure uploaded by you, if any.



Screenshots of Voluntary Payment



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Generate User Id for Advance Ruling

View My Submitted LUTs

Engage / Disengage GST Practitioner (GSTP)

My Applications

View Notices and Orders

Contacts

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Grievance / Complaints

Furnish Letter of Undertaking (LUT)

Locate GST Practitioner (GSTP)

ITC02-Pending for action



Applicant



Dashboard > Services > User Services > My Applications

My Applications

Application Type*

Intimation of Voluntary Payment - DRC-03 ▼

From Date

DD/MM/YYYY

To Date

DD/MM/YYYY


* indicates mandatory fields

SEARCH

NEW APPLICATION



Applicant

**Goods and Services Tax**

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DashboardServicesUser ServicesMy ApplicationsIntimation Of Voluntary Payment

Intimation of payment made voluntarily or made against the show cause notice (SCN)

GSTIN/UIN/Temp Id -
18AJIPA1572E7ZE

Legal Name - ANGAD
JASBIR SINGH ARORA

Trade Name - ANGAD shop

Status - DRAFT

Cause Of Payment*
Select

Section Number*
Select

Financial Year*
Select

Have you made the payment ?
☐ No

Payment Reference Number (PRN)

If PRN is not available, you can get the same from Electronic Liability Ledger under Services > Ledgers

Overall Tax Period			
From		To	
Select	Select	Select	Select

Details of payment made including interest and penalty, if applicable

Tax Period				ACT TYPES	Place of Supply (Name of State)
From		To			
Select	Select	Select	Select	Select Tax Act Type	Select Place of Supply

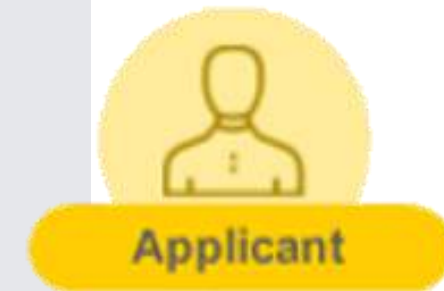
ADD

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FORM GST DRC - 03

[See rule 142(2)&142(3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

1.	GSTIN		18AJIP1572E7ZE									
2.	Name		ANGAD JASBIRSINGH ARORA									
3.	Cause of Payment		Voluntary									
4.	Section under which voluntary payment is made		73(5) Voluntary									
5.	Details of show cause notice, if payment is made within 30 days of its issue		Reference No.: N.A.					Date Of issue : N.A.				
6.	Financial Year		2017-2018									
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)											
Sr. No	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry	
1	SEP 2017- NOV 2017	IGST	Karnataka	1,000.00	100.00	0	0	1,100.00	cash/ credit	DC1805180000080/ DI1805180000033	17/05/2018	

8.Reasons, if any-


9.Verification-

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory



Applicant

**Goods and Services Tax**

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Intimation of payment made voluntarily or made against the show cause notice (SCN)

GSTIN/UDN/Temp Id -
18AUFA1572E72E

Legal Name - ANGAD
JASBIR SINGH ARORA

Trade Name - ANGAD shop

Status - DRAFT

Cause Of Payment*

Voluntary

Payment Date

17/05/2018

Section Number*

73(3) Voluntary

Financial Year*

2017-2018

Payment Reference Number (PRN)

SP1805180000112

Overall Tax Period

From

To

SEP

2017

NOV

2017

Details of payment made including interest and penalty, if applicable

From

To

SEP

2017

NOV

2017

ACT TYPES

IGST

Place of Supply (Name of State)

Karnataka

Reasons if any

Attachments

[Choose File](#) No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

Verification

☒ 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.

Name of Authorized Signatory*

ANGAD ARORA(A18PA1572E)

Place*

Bangalore

Designation / Status

Manager

Date

17/05/2018

DSC is compulsory for companies and LLPs.

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Screenshots of Intimation of Voluntary Payment



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- Quick Links

- Determination of tax(Fraud/Other)
- General Penalty
- Intimation of Voluntary Payment
- Assessment of unregistered persons



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ARN

GSTIN

Status

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List of Application Reference Numbers (ARNs)

ARN :	GSTIN :	Applicant Name :	Date Of Filing :	Status :
AD1806180000478	18AJDPA1572EAZB	ANGAD JASBIRSINGH ARORA	08/06/2018	Proceedings dropped
AD180618000045C	18AJDPA1572EAZB	ANGAD JASBIRSINGH ARORA	08/06/2018	Acknowledged
AD180618000048A	18AJDPA1572EAZB	ANGAD JASBIRSINGH ARORA	09/06/2018	Acknowledged
AD180618000052H	18AJDPA1572EAZB	ANGAD JASBIRSINGH ARORA	14/06/2018	Acknowledged
AD180618000044E	18AJDPA1572EAZB	ANGAD JASBIRSINGH ARORA	08/06/2018	Pending for Action by Tax Officer
AD1806180000387	18AJDPA1572EAZB	ANGAD JASBIRSINGH ARORA	07/06/2018	Proceedings dropped
AD180618000040H	18AJDPA1572EAZB	ANGAD JASBIRSINGH ARORA	07/06/2018	Acknowledged
AD1806180000395	18AJDPA1572EAZB	ANGAD JASBIRSINGH ARORA	07/06/2018	Acknowledged



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ARN AD180618000045C	GSTIN/UIN/Temporary Id 18AJ1PA1572EAB	Date Of Application 08/06/2018	Status Pending for Action by Tax Officer
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APPLICATIONS

ORDERS

REFERENCES

PRN	Attachment
IP1806180000013	DRC03_18AJ1PA1572EAB_20180608105211.pdf



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English

ARN
AD180618000045C

GSTIN/UIN/Temporary Id
18AJ1PA1572EAB

Date Of Application
08/06/2018

Status
Pending for Action by Tax
Officer

APPLICATIONS

ADD ORDER +

ORDERS

ISSUE
ACKNOWLEDGEMENT

REFERENCES

DROP PROCEEDING

Issue Date

Attachment

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English

ARN AD180618000045C	GSTIN/UDN/Temporary Id 18AJIPA1572EAZB	Date Of Application 08/06/2018	Status Pending for Action by Tax Officer
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APPLICATIONS

ORDERS

REFERENCES

Order Type : ISSUE ACKNOWLEDGEMENT

Order Number * ⓘ

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Attachments *
 No file chosen

ⓘ File with PDF or JPEG format is only allowed

ⓘ Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

ISSUE WITH DSC



Assessment & Adjudication - Determination of Tax

Assessment & Adjudication -Determination of Tax

- Scrutiny of Returns (ASMT-10, ASMT-11, ASMT-12)
- Determination of Tax(Fraud/Others) (Section 73, 74) (DRC-01, DRC-02, DRC-03, DRC-05, DRC-06, DRC-07)
- Payment on voluntary basis by Taxpayer; (DRC-03, DRC-04) and Intimation of voluntary payment to Tax Official
- 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)

Assessment & Adjudication -Other Assessments

- Provisional Assessment (ASMT-01, ASMT-02, ASMT-03, ASMT-04, ASMT-05, ASMT-06, ASMT-07)
- Assessment of unregistered persons (GST ASMT- 14 and GST ASMT- 15)
- Summary Assessment (GST ASMT- 16, GST ASMT- 17 and GST ASMT- 18)
- Assessment of non-filers of Returns
- Rectification of Orders and Mistakes (GST DRC- 08)
- Provisional Attachment (GST DRC- 22)
- Restoration of Provisional Attachment (GST DRC- 23)
- General Penalty (not covered under any other section)



DRC 07 - Quick update

DRC 07 - Quick update – (addition of Other column in DRC-07 and removal of validation on tax rate)

- **Addition of Other column**

Vide Notification No. 21/2018 – Central Tax dated 18th April 2018 Govt. notified CGST (Fourth Amendment) Rules, 2018

column-“Others” has been inserted in the details of demand table in Form DRC 07 (it was not there earlier)

- **Removal of Validation on Tax Rate**

The system had a validation on Tax rate whereby if the field was not filled an error was being thrown up.

This validation has since been removed



End of Module - Assessment & Adjudication - Determination of Tax

