

FAQs > Filing Application for Withdrawal of Summary Assessment Order and Tracking the Status of the Subsequent Proceedings u/s 64

1. What is Summary Assessment u/s 64?

Summary Assessment u/s 64 is framed by an Adjudicating Authority (A/A) to assess the tax due from the person in charge of the goods, if an evidence showing a tax liability of person has been established, with sufficient grounds to believe that any delay in doing so will adversely affect the interest of revenue.

Note: A/A cannot frame the Summary Assessment u/s 64 without prior approval of Additional Commissioner (AC)/Joint Commissioner (JC).

2. What is procedure of Summary Assessment proceedings u/s 64?

Following is the procedure of Summary Assessment proceedings u/s 64:

1. **A/A issues the "Order for creation of demand"** against the taxpayer, after approval from AC/JC. The intimation of the issue of order is sent to the concerned taxpayer via email id and SMS. Also, he/she can view the issued order from the following navigation: Services > User Services > View Additional Notices/Orders.
2. The **taxpayer can file an application for withdrawal of the issued order within 30 days** (of the communication of Order for creation of demand) and send it to AC/JC on the GST Portal. Taxpayers who are Temp ID holders can file the application for withdrawal offline and send it to AC/JC.

Note: The facility of filing offline application is available only for the Temp ID holders and not for other taxpayers.

3. On receiving the withdrawal application, **AC/JC can take following actions:**
 - 3a. **Accept the application** and issue "ASSESSMENT ACCEPTANCE ORDER - ASMT-18(A)" and recommend it for proceedings to be initiated u/s 73 /74 for determination of tax.
 - 3b. **Reject the application** and issue "ASSESSMENT REJECTION ORDER - ASMT-18(R)" confirming the Order for creation of demand and adjudicating the matter.
4. Once AC/JC has issued the order, **Taxpayer/Temp ID holder would receive the intimation of the issue of acceptance/rejection** via email id and SMS and following actions take place on the GST Portal:
 - Dashboard of the Taxpayer/Temp ID holder is updated with the record of the issued Order and they can view it from the following navigation: Services > User Services > View Additional Notices/Orders > View > Case Details > WITHDRAWAL ORDER
 - In case of acceptance, the original order framed u/s 64(1) will stand withdrawn and demand will get updated in Electronic Liability Register (a credit entry will be passed into the Liability Register reversing the demand and DCR will be updated accordingly).
 - In case of rejection, the matter will remain adjudicated and the issued "Order for Creation of Demand" will be confirmed.

Note: In the case of rejection of an offline application filed by a Temp ID holder, no action will take place on the GST Portal. Intimation of rejection will be sent to the taxpayer offline by AC/JC.

3. What documents will I receive once order for creation of demand against me is issued?

You will receive two documents i.e. Form GST ASMT-16 generated by system and annexure uploaded by officer.

4. What is the prescribed time limit for me to file application in Form GST-ASMT-17 for withdrawal of the assessment order?

The prescribed time limit for a taxpayer to file application for withdrawal of assessment order, Form GST-ASMT-17, is 30 days. He/she must file application in Form GST-ASMT-17, within 30 days of the issuance of order and send it to the AC/JC.

5. I have a temp id. Can I file Form GST-ASMT-17?

If you have a temp id, you can file the Form GST-ASMT-17 offline and send it to the concerned AC/JC.

6. What happens on the GST Portal once a taxpayer files application in Form GST-ASMT-17?

Once a taxpayer files an application for withdrawal of the assessment order, following actions happen on the GST Portal:

- Dashboard of the taxpayers gets updated with the record of the filed application. Also, acknowledgement of the filed application is sent via email id and SMS along with the generated ARN.
- ARN/Case ID Status is updated to "Pending for Processing by AC/JC".

Note: No action will take place on the GST Portal in case of Temp ID holders who have filed the application offline.

7. What happens on the GST Portal once the AC/JC approves the application for withdrawal of the issued order for creation of demand?

Once the AC/JC approves the application for withdrawal of the issued order for creation of demand, following actions happen on the GST Portal:

- Intimation of the issue of withdrawal order is sent to the concerned Taxpayer/Temp ID holder via email id and SMS.
- Dashboard of the Taxpayer/Temp ID holder is updated with the record of the issued Order and they can view it from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details > WITHDRAWAL ORDER**
- The original order framed u/s 64(1) will stand withdrawn and demand will get updated in Electronic Liability Register (a credit entry will be passed into the Liability Register reversing the demand and DCR will be updated accordingly).

8. What documents will I receive once my application for withdrawal is accepted?

You will receive two documents i.e. Form GST ASMT-18(A) generated by system and annexure uploaded, if any, by officer.

9. What happens on the GST Portal once the AC/JC rejects the application for withdrawal of the issued order for creation of demand?

Once the AC/JC rejects the application for withdrawal of the order for creation of demand, following actions happen on the GST Portal:

- Intimation of the issue of order is sent to the concerned taxpayer via email id and SMS.
- Dashboard of the Taxpayer is updated with the record of the issued Order and they can view it from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details > WITHDRAWAL ORDER.**
- The matter will remain adjudicated and the issued "Order for Creation of Demand" will be confirmed. There will be no change in the demand created originally.

Note: In the case of rejection of an offline application filed by a Temp ID holder, no action will take place on the GST Portal. Intimation of rejection will be sent to the taxpayer offline by AC/JC.

10. What documents will I receive once my application for withdrawal is rejected?

In case you had filed an application online on the GST Portal, you will receive two documents i.e. Form GST ASMT-18(R) generated by system and annexure uploaded by officer. You can view and download them from the following navigation: Services > User Services > View Additional Notices/Orders > View > Case Details > WITHDRAWAL ORDER.

In case you are a Temp ID holder and had filed the application offline, you will receive the intimation offline.

11. During the processing of my application for withdrawal, what all and when the Status changes take place in the ARN/Case ID on the GST Portal?

During the processing of an application for withdrawal, the ARN/Case ID may undergo following Status changes:

1. **Pending for action by tax officer:** When status of ARN/Case ID is under work item of tax officer.
2. **Order for creation of demand issued:** When order for creation of demand is issued by A/A against a taxpayer
3. **Pending for Processing by AC/JC:** When a taxpayer file Form GST-ASMT-17 of withdrawal of the issued Summary Assessment order
4. **Application for withdrawal rejected:** When AC/JC rejects withdrawal application of a taxpayer
5. **Order withdrawn, Recommended for action u/s 73/74:** When AC/JC approves withdrawal application of a taxpayer