

FAQs > Filing reply in Form GST ASMT-11 to the notice issued against Scrutiny of Returns

1. When a Tax Official will conduct Scrutiny of Returns?

In case, any discrepancy is found in return furnished by registered person on the basis of risk parameters or suo-moto on his own motion, then Tax Official can issue a notice informing that person of such discrepancies noticed and seek clarification from that person.

Registered person may either accept such discrepancies and pay tax, interest and penalty amount arising from such discrepancies and inform the same to the Tax Official or furnish an explanation for the identified discrepancy.

Where the explanation furnished by the registered person is found to be acceptable, the Tax Official may issue order of acceptance of reply against notice issued.

If explanation furnished by the registered person is found not acceptable, then Tax Official may proceed to determine the tax u/s 73/74 or recommend to initiate action under Audit/ Special Audit/ Enforcement u/s 65/66/67.

2. Does a taxpayer get any intimation about the notice or order issued to him?

Taxpayer will get intimation of issue of all notices and orders issued to him/her through SMS and e-mail.

3. By when can a taxpayer reply to notice issued to them?

The taxpayer need to reply within 30 days from the date of service of notice issued u/s 61 to furnish explanation or request for extension.

4. From where can I view notice issued for Scrutiny of Returns?

Navigate to **Services > User Services > View Additional Notices/Orders > View > NOTICES** option.

5. From where can I reply to notice issued for Scrutiny of Returns?

Navigate to **Services > User Services > View Additional Notices/Orders > View > REPLIES** option.

6. Can I ask for personal hearing while replying to notice issued for Scrutiny of Returns?

No, you cannot ask for personal hearing while replying to notice issued for Scrutiny of Returns.

7. What is the relevance of amount admitted and paid while replying to notice issued for Scrutiny of Returns?

The notice issued by the tax official may indicate some discrepancies which were observed during scrutiny of return by him. If due to any of the indicated discrepancy, taxpayer is liable to pay differential tax, and he agrees to the discrepancy and pays

the tax due on this count, he may mention the said agreed amount paid and enter the payment particulars in its reply to notice in Form GST ASMT 11.

If he is yet to pay the admitted amount, he can pay it either by using Form DRC-03 or he may furnish the outward supply invoice/debit note/amended invoice/amended debit note, in Form GSTR-1 or by paying tax or do cenvat reversal, as the case may be, at the time of filing Form GSTR-3B, in reply to the notice.

8. From where can I view order issued for Scrutiny of Returns?

Navigate to **Services > User Services > View Additional Notices/Orders > View > ORDERS** option.

9. What are the various statuses for Scrutiny of Returns?

Various statuses for Scrutiny of Returns updated automatically by GST Portal are:

1. Pending for Action by tax officer: Status of ARN of return under work item of A/A for scrutiny
2. Closed: On removing the item from 'List of Return under Scrutiny'
3. Pending for reply by taxpayer: Status of ARN/ Case id and RFN upon issue of notice
4. Reply furnished; Pending for order by tax officer: Status of ARN/ Case id and RFN upon submission of reply
5. Reply not furnished, pending for order: Status of ARN/ Case id and RFN, if person does not attend PH/ furnish explanation on date specified in SCN or Extended date
6. Order for dropping proceedings issued: Status of ARN/ Case id and RFN upon dropping the proceedings
7. Recommended for action u/s 73: Status of ARN/ Case id upon initiating proceedings u/s 73 for Determination of Tax
8. Recommended for action u/s 74: Status of ARN/ Case id upon initiating proceedings u/s 74 for Determination of Tax
9. Recommended for Audit u/s 65: Status of ARN/ Case id upon recommended the case to Audit
10. Recommended for Special Audit u/s 66: Status of ARN/ Case id upon recommended the case to Special Audit
11. Recommended for Survey/ Inspection u/s 67: Status of ARN/ Case id upon Recommended the case under Enforcement
12. Pending for order by tax officer: Status of ARN/ Case id and RFN, in case, no reply submitted against notice within time specified or extended time