

# Chapter - 09

\* GSTP, Assessment, Demand & Recovery.

\* Provisional Assessment :-  
↳ Means, Temporary Basis pe Assessment Ho

Q :- why in Temporary Basis ?

because u are unable to Determine

Value ? Rate ?

Application to Officer. → Notice receive → Require Document → Officer Order pass

within 90 days of rec. of application. → indicate Rate & value → basis for assessment &

furnish Bond + Security amt.

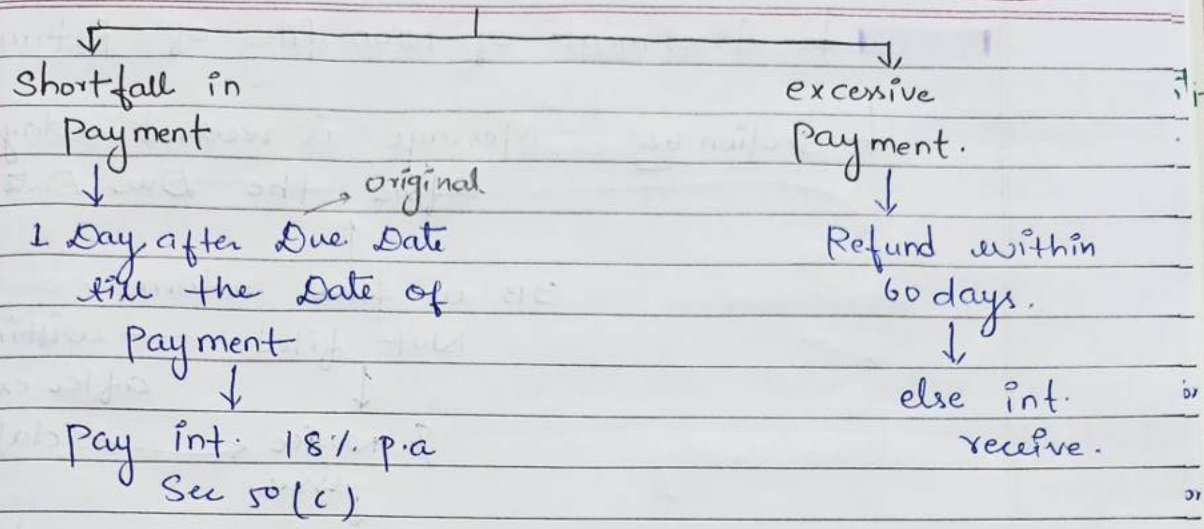
Bank Max 25% Guarantee of Tax amt.

\* finalisation of Prov. Assessment :-

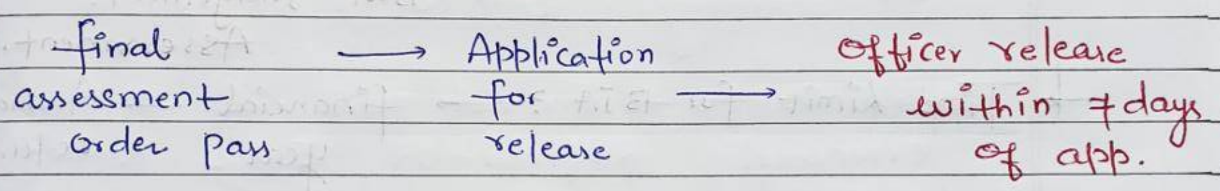
Prov. Order pass → within 6m. → final Ass. order pass → Approval required = A.C./J.C. → extension for further 6m

Before finalisation. ← Officer seek info ← further 9 year. ← Commis. tone

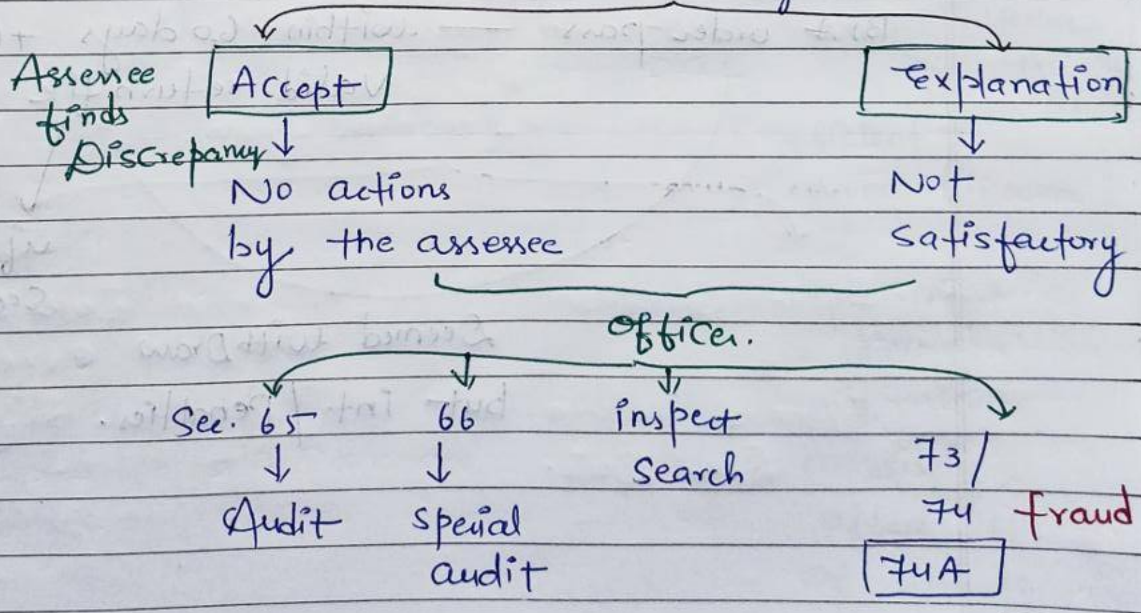
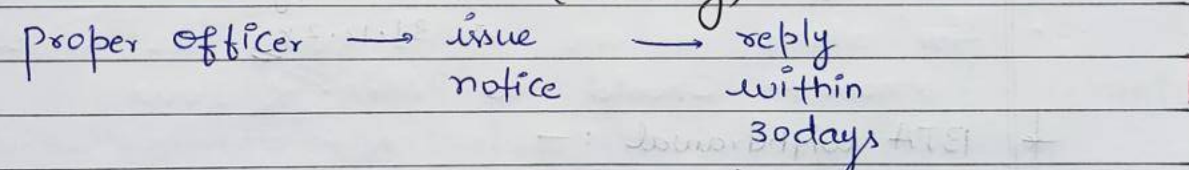
Date \_\_\_/\_\_\_/\_\_\_



\* Release of Security :-

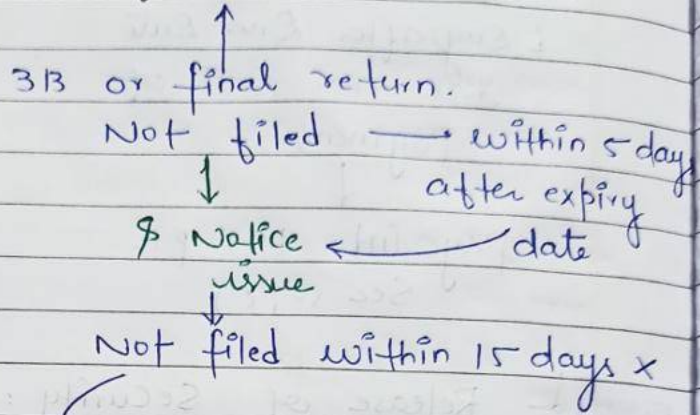


\* Sec 61 (Scrutiny) :-



\* Assessment of Non files of Return:-

\* Section 62 Message is received 3 days before the Due Date



Assessment. (BJA)

\* Time Limit for BJA? → financial year → Annual return

eg:- 22-23 → 31.12.23 + 5y → Due Date → 5 year.

= 31.12.28

\* BJA withdrawal :-

BJA order pass → within 60 days + 60d. Extension with late fee 100rs Day.

Valid return file

if not filed Sec 78/79 recovery proceedings.

Deemed withdraw but int / Penalties.

Date \_\_\_/\_\_\_/\_\_\_

\* Section 63.

Assessment of Unreg. Persons.

Best Judgement Assessment.

failed to reg.

or

Reg. Cancel.  
Coz of.

Provision Controvention.

Composition Levy.

3B

Voluntary reg.

Suppression of facts registration.

But list return not filed for 3 year.

6m file X

6m. Commence. X

BJA → Notice → reply 15 days.

BJA order → year → Annual return Due Date

+ 5 years.

\* Section 64. [Summary Assessment]

why S.A? → to protect the int. of Revenue.

A/c/J.c Permission.

Means GST Depart.

Evidence

Sufficient Grounds (reasons)

Liability for tax payment arise.

Assessment Delay.

adversely affect the int. of the revenue.

\* withdrawal of Summary Assessment :-

Required A.c / Joint C. Approval

Assessee application  
↓  
GOIT

within 30 days.

Officer own motion,  
↓

Order erroneous & may go for Sect 74/74A.

\* Summary : Demand & Recovery.

Section 74A :- Tax not paid, short paid, erroneously Refund, or I.T.C wrongly availed or utilised.

- for above reasons notice will be issued but amount should be Min. ₹ 1000
- Time limit to issue notice

↓  
42 months from.

fy in Question  
↓  
Annual return Due Date.

Date of erroneous Refund

Penalty

Other than fraud

↓  
10% of tax due  
or  
₹ 10,000

} Higher.

fraud

↓  
100% of tax Due

Also if tax collected or self assessed tax is not paid within 30 days of Due Date.

\* officer to issue order :-

Notice + 12m + 6m Extension.

penalty

	Other than fraud	fraud
1. Pay after pre show Cause notice but before notice	pay tax + Int. No Penalty	Tax + Int. + 15% Penalty
2. Pay after Notice	if paid within 60 days → No penalty	if paid with 60 days ↓ 25% penalty.
3. Pay after order	10% of Tax Due or ₹ 10,000 Higher	pay within 60 days ↓ 50% penalty.

General Provision. Not \*

Sec. 75 → Determination of tax.

• Stay order period to be excluded → while counting limitation period.

• 75(2) → charges of fraud → Court could not find fraud → then case of other than fraud.

• Order required to be issued because of → Appellate Authority / Appellate Tribunal / Court → within 2 years ↓ from Communi-  
- cation of such order.

• OOBH should be given.

• Hearing adjournment allowed → Max 3 times.

• Adjudication order → Must be speaking order.  
Means with Reasons.

• Demand amt in Orders → should be less than equal to → Demand amt in notice.

• Payment of int. is Mandatory → even if not mentioned in adjudication is completed.

• Once penalty imposed u/s 74A → No other penalty for same offence.

\* Section 76 → tax collected but not deposited.

→ Based on principle of unjust enrichment

→ Means getting rich @ cost of others.