

ASSESSMENT AND AUDIT

MULTIPLE CHOICE QUESTIONS

1. A supplier will come to know the extent of his tax liability which has to be discharged on a continuous and regular basis only after _____.
 - (a) Advance Ruling
 - (b) Assessment
 - (c) Audit
 - (d) Inspection
2. A taxable person may apply for provisional assessment :
 - (a) when the taxable person is not able to determine the value of goods and/or services.
 - (b) when the taxable person is not able to determine the rate of tax.
 - (c) (a) or (b)
 - (d) (a) and (b)
3. What is the time period within which the final assessment order should be passed?
 - (a) Six months from the date of the provisional assessment.
 - (b) Nine months from the date of the provisional assessment.
 - (c) Three months from the date of the provisional assessment.
 - (d) One year from the date of the provisional assessment.
4. In case of provisional assessment, if final assessment order is not passed within time period specified in section 60, the same may on sufficient cause being shown and for reasons to be recorded in writing, be extended:
 - (a) by the Joint/Additional Commissioner for a further period of 6 months and by the Commissioner for such further period not exceeding four years.
 - (b) by the Commissioner for a further period of 6 months.
 - (c) by the Joint/Additional Commissioner for a further period of one year.
 - (d) by the Joint/Additional Commissioner for a further period of one year and by the Commissioner for a further period of 6 months.
5. The payment of tax on provisional basis may be allowed, if the taxable person execute a bond and with such surety or security not exceeding ____ of the amount covered in the bond as the proper officer may deem fit.
 - (a) 50%
 - (b) 30%

- (c) 25%
- (d) 85%

6. Whether any additional interest/penalty/prosecution will be leviable for non-payment of tax determined under provisional assessment?

- (a) Only interest specified under Section 50 will be liable.
- (b) Interest u/s 50 + Penalty of ₹ 10,000.
- (c) Only Penalty @ 50% of the default amount.
- (d) No Penalty, only Prosecution.

7. A registered person shall be liable to pay interest at the rate specified u/s 50(1) i.e. _____, if final amount is more than provisional amount.

- (a) 10% p.a.
- (b) 18% p.a.
- (c) 15% p.a.
- (d) 20% p.a.

8. A provisional assessment can remain provisional for a maximum of _____.

- (a) 5 years
- (b) 4 years
- (c) 2 years
- (d) 1 years

9. Where any interest shall be payable to the taxable person consequent to the order of final assessment, such interest shall be payable from the date immediately _____

- (a) Before expiry of 60 days from the date of receipt of application till the date of refund.
- (b) After the expiry of 60 days from the date of receipt of application till the date of refund.

- (c) From the first day after the due date of payment of tax till the date of refund.
- (d) After the expiry of 30 days from the date of receipt of application till the date of refund.

10. What will be consequences when tax payable under final order is more than tax paid based on provisional assessment?

- (a) Only Differential tax payable has to be paid on determination of final assessment.
- (b) Differential tax payable has to be paid on determination of final assessment along with interest specified u/s 50.
- (c) Differential tax payable has to be paid on determination of final assessment along with interest specified u/s 50 and penalty of ₹ 20,000.
- (d) Differential tax payable has to be paid on determination of final assessment along with penalty of ₹ 20,000.

11. Kulbhushan & Sons has entered into a contract to supply certain taxable goods. However, since it is unable to determine the value of the goods to be supplied by it, it applies for payment of tax on such goods on a provisional basis along with the required documents in support of its request. On 12-01-2025, the Assistant Commissioner of Central Tax issues an order allowing payment of tax on provisional basis indicating the value on the basis of which the assessment is allowed on provisional basis and the amount for which the bond is to be executed and security is to be furnished. Kulbhushan & Sons complies with the same and supplies the consignment of goods on 25-01-2025 thereafter paying the tax on provisional basis in respect of both the consignments on 19-02-2025. Consequent to the final assessment order passed by the



Assistant Commissioner of Central Tax on 21-03-2025, a tax of ₹ 1,80,000 becomes due. Kulbhushan & Sons pays the tax due on 1st consignment on 09-04-2025. Determine the interest payable by Kulbhushan & Sons in the above case.

- (a) ₹ 799
- (b) ₹ 4,338
- (c) ₹ 6,568
- (d) ₹ 4,261

12. The proper officer shall after ensuring that applicant has paid the amount specified in the final assessment order shall release the security and issue an order within a period of _____ working days from the date of receipt of application.

- (a) 30
- (b) 15
- (c) 10
- (d) 7

13. Where discrepancies found during scrutiny of return are communicated by the proper officer to registered person, he shall submit his explanation regarding non-acceptance of discrepancy within a period of _____ of being informed.

- (a) 30
- (b) 15
- (c) 90
- (d) 60

14. Which action proper officer may take, if no satisfactory explanation is furnished within 30 days being informed by proper officer or where registered person after accepting the discrepancies fails to take corrective measure in his return?

- (a) Proceed to conduct audit under section 65 and direct the conduct of a

special audit under section 66 of the Act.

- (b) Undertake procedure of inspection, search and seizure under section 67 of the Act.
- (c) Initiate proceedings of determination of tax and other dues under section 73 or 74 of the Act.
- (d) Any of the above

15. Whether all the returns submitted u/s 39 will be scrutinised?

- (a) No, 50% of the returns submitted u/s 39 will be scrutinised.
- (b) Yes, all the returns submitted u/s 39 will be scrutinised.
- (c) No, Returns submitted u/s 39 will be self-assessed and proper officer may select any return for scrutiny under this Section.
- (d) No, 35% of the returns submitted u/s 39 will be scrutinised.

16. Whether any time limit has been specified to issue notice for scrutiny?

- (a) 6 months from the end of the respective financial year.
- (b) No time limit has been prescribed for issuance of scrutiny notice
- (c) One Year from the end of the respective financial year.
- (d) 3 Years from the end of the respective financial year.

17. If the registered person furnishes a valid return within _____ of the service of the assessment order u/s 62 (1), the said assessment order shall be deemed to have been withdrawn.

- (a) 30 days
- (b) 60 days

- (c) 1 month
(d) 2 months.
18. Whether the registered person will get immunity from interest & late fee leviable if assessment order passed u/s 62(1) is withdrawn?
- (a) Taxable person will get immunity only from late fee u/s 47.
(b) No, taxable person will still be liable for interest u/s 50 and late fee u/s 47. Therefore, no immunity has been provided for the same.
(c) Taxable person will get immunity from late fee u/s 47 as well as interest u/s 50.
(d) Taxable person will get immunity only from interest u/s 50.
19. Can assessment of unregistered person be made if he was liable to pay tax?
- (a) Proper officer may assess the tax liability to the best of his judgment.
(b) Issue a show cause notice and pass assessment order after providing opportunity of being heard.
(c) (a) or (b)
(d) (a) and (b)
20. The tax authorities may conduct audit u/s 65 at _____
- (a) the place of business of the registered person.
(b) the place of residence of the registered person.
(c) the office of the tax authorities.
(d) Either (a) or (c)
21. Prior to the conduct of audit u/s 65 the registered person shall be informed, by way of a notice, sufficiently in advance:
- (a) Not less than fifteen working days.
(b) Not less than thirty working days.
(c) Not less than ten working days.
(d) No prior intimation required.
22. The time limit for completion of the audit u/s 65(1) is _____.
- (a) Six months from the date of commencement of audit.
(b) Three months from the date of commencement of audit.
(c) One year from the date of commencement of audit.
(d) None of the above.
23. Where the Commissioner is satisfied that audit under Section 65 in respect of such taxable person cannot be completed within three months from the date of commencement of audit the time limit can be extended:
- (a) by a further period not exceeding six months.
(b) by a further period not exceeding nine months.
(c) by a further period not exceeding twelve months.
(d) No extension of time limit is permissible.
24. Summary assessment is also known as—
- (a) Self-assessment
(b) Provisional assessment
(c) Best judgment assessment
(d) Protective assessment
25. Best Judgment order shall be issued by the proper officer within a period of 5 years, which shall be reckoned from—



- (a) Due date of filing of Annual return for the financial year to which the tax not paid relates.
- (b) After the due date of filing of return which is not filed by the registered person.
- (c) After the expiry of 60 days from the due date of filing of return which is not filed by the registered person.
- (d) Due date of filing return for the month September following the end of financial year to which the tax not paid relates.

26. Where a registered person fails to furnish the return u/s 39 or 45, then proper officer may issue notice to the defaulting taxable person requiring him to furnish the return within a period of _____ .

- (a) 60 days
- (b) 15 days
- (c) 30 days
- (d) 45 days

27. If a registered person fails to furnish the return for the month October 2024. What will be the time limit for making Best Judgment Assessment.

- (a) Best Judgment Assessment can be made by proper officer on or before 20-11-2029.
- (b) Best Judgment Assessment can be made by proper officer on or before 31-12-2030.
- (c) Best Judgment Assessment can be made by proper officer on or before 19-01-2030.
- (d) Best Judgment Assessment can be made by proper officer on or before 20-10-2030.

28. In the case of supply of goods, where taxable person to whom the liability pertains is not ascertainable, then who shall be deemed to be taxable person for assessment

- (a) Person who supplied such goods.
- (b) Person who received such goods.
- (c) Person in charge of such goods.
- (d) Person on whose behalf goods are supplied.

29. Whether proper officer can make summary assessment suo-motu in assessing the tax liability of a taxable person on possession of relevant evidence?

- (a) Yes, but the proper officer has to obtain prior permission of Additional Commissioner/ Joint Commissioner to proceed to assess the tax liability.
- (b) No, the proper officer has to obtain prior permission of Chief Commissioner to proceed to assess the tax liability.
- (c) No, the proper officer has to obtain prior permission of Principle Chief Commissioner to proceed to assess the tax liability.
- (d) Yes, the proper officer can proceed suo-moto in assessing the tax liability of a taxable person on possession of relevant evidence.

30. In which cases summary assessment can be made by the proper officer.

- (a) The proper officer has evidence that taxable person has incurred a liability to pay tax under the act.
- (b) The proper officer has sufficient ground that delay in passing an assessment order may adversely affect the interest of revenue.



- (c) Both (a) and (b)
(d) Either (a) or (b)
31. The order of summary assessment u/s 64 may be withdrawn:
- (a) On an application made by taxable person,
(b) If the Additional/ Joint Commissioner considers that such order is erroneous.
(c) Either (a) or (b)
(d) The order passed u/s 64 cannot be withdrawn.
32. "Audit" means examination of _____ maintained or furnished by the registered person under this Act or the Rules made thereunder or under any other law for the time being in force.
- (a) Records
(b) Returns
(c) Documents
(d) All of the above
33. Audit shall be conducted to verify the—
- (a) Correctness of turnover declared, taxes paid
(b) Refund claimed and input tax credit claimed
(c) Compliance with the provisions of this Act or Rules made thereunder.
(d) All of the above
34. Who is authorized to undertake the audit u/s 65 of a registered person?
- (a) The Commissioner of CGST/ Commissioner of SGST.
(b) Any officer authorised by Commissioner of CGST/ Commissioner of SGST by way of a general or a specific order.
- (c) Only (a)
(d) Either (a) or (b)
35. Whether any reason to believe or evidence is required for initiation of audit u/s 65?
- (a) Reason to believe is a pre-requisite for initiation of audit u/s 65.
(b) Proper evidence is a pre-requisite for initiation of audit u/s 65.
(c) (a) and (b)
(d) No, Section 65 does not specify any such requirements.
36. Who is authorised to order the special audit of a registered person?
- (a) Any officer not below the rank of Assistant Commissioner with the prior approval of Commissioner.
(b) Any officer not below the rank of Additional Commissioner with the prior approval of Commissioner.
(c) Any officer not below the rank of Joint Commissioner with the prior approval of Commissioner.
(d) Commissioner
37. The Assistant Commissioner may on an application made to him by the registered person or the chartered accountant or cost accountant for any material and sufficient reason, extend the period of special audit by further period of _____.
- (a) 30 days
(b) 90 days
(c) 60 days
(d) 180 days
38. "Commencement of audit" shall mean—
- (a) The date on which the records and other documents, called for by the tax



authorities, are made available by the registered person.

- (b) The actual institution of audit at the place of business.
- (c) (a) or (b) whichever is later
- (d) (a) or (b) whichever is earlier

39. The expenses of audit u/s 66 is determined and paid by :

- (a) the Commissioner.
- (b) the Deputy/ Assistant Commissioner with prior approval of the Commissioner.
- (c) the registered person.
- (d) CBIC.

40. Who is authorised to conduct the audit including books of account u/s 66?

- (a) Chartered Accountant as may be nominated by the [Commissioner].

- (b) Cost Accountant as may be nominated by the [Commissioner].

- (c) (a) or (b)

- (d) Any officer as may be nominated by the [Additional Director].

41. The time limit to submit a report of the audit u/s 66 is :

- (a) within the period of ninety days without any extension of time.

- (b) within the period of sixty days without any extension of time.

- (c) within the period of ninety days. The proper officer may, on an application made to him in this behalf or for any material and sufficient reason, extend the said period by another ninety days.

- (d) None of the above.

ANSWERS TO MCQ'S

Question No.	Answer
1.	(b) A supplier will come to know the extent of his tax liability which has to be discharged on a continuous and regular basis only after assessment.
2.	(c) According to Section 60(1), provisional assessment can be resorted, where the taxable person is unable to determine the value of goods or services or both, or the rate of tax applicable thereto.
3.	(a) According to Section 60(3), the proper officer shall, within a period not exceeding 6 months from the date of the communication of the order issued u/s 60(1), pass the final assessment order after taking into account such information as may be required for finalizing the assessment.
4.	(a) The period specified of 6 months, on sufficient cause being shown and for reasons to be recorded in writing, be extended by the Joint Commissioner or Additional Commissioner for a further period not exceeding 6 months, and by the Commissioner for such further period not exceeding 4 years.

		Thus, a provisional assessment can remain provisional for a maximum of 5 years.
5.	(c)	According to Section 60(2), the payment of tax on provisional basis may be allowed, if the taxable person executes a bond in such form as may be prescribed, and with such surety or security not exceeding 25% of the amount covered in the bond as the proper officer may deem fit, binding the taxable person for payment of the difference between the amount of tax as may be finally assessed and the amount of tax provisionally assessed.
6.	(a)	According to Section 60(4), the registered person shall be liable to pay interest on any tax payable on the supply of goods or services or both under provisional assessment but not paid on the due date specified u/s 39(7) or the rules made thereunder, at the rate specified u/s 50(1) i.e. 18% p.a., from the first day after the due date of payment of tax in respect of the said supply of goods or services or both till the date of actual payment, whether such amount is paid before or after the issuance of order for final assessment.
7.	(b)	According to Section 60(4), the registered person shall be liable to pay interest on any tax payable on the supply of goods or services or both under provisional assessment but not paid on the due date specified u/s 39(7) or the rules made thereunder, at the rate specified u/s 50(1) i.e. 18% p.a., from the first day after the due date of payment of tax in respect of the said supply of goods or services or both till the date of actual payment, whether such amount is paid before or after the issuance of order for final assessment.
8.	(a)	The period specified of 6 months, on sufficient cause being shown and for reasons to be recorded in writing, be extended by the Joint Commissioner or Additional Commissioner for a further period not exceeding 6 months, and by the Commissioner for such further period not exceeding 4 years.
9.	(b)	As per provisions of Section 60(5), where the registered person is entitled to a refund consequent to the order of final assessment u/s 60(3), subject to the provisions of Section 54(8), interest shall be paid on such refund as provided in Section 56 i.e. if tax becomes refundable consequent to the order of final assessment, the registered person shall be paid interest at the rate specified u/s 56 from the date immediately after the expiry of 60 days from the date of receipt of application in accordance with the provisions of Section 54(1) till the date of refund of such tax.
10.	(b)	Section 60(4) of the CGST Act, 2017 stipulates that where the tax liability as per the final assessment is higher than under provisional assessment i.e. tax becomes due consequent to order of final assessment, the registered person shall be liable to pay interest on tax payable on supply of goods but not paid on the due date, at the rate specified under section 50(1) [18% p.a.], from the first day after the due date of payment of tax in respect of the goods supplied under provisional assessment till the date of actual payment, whether such amount is paid before/after the issuance of order for final assessment.

11.	(d)	In the given case, due date for payment of tax on goods cleared on 25-01-2025 under provisional assessment is 20-02-2025. Kulbhushan & Sons is liable to pay following interest in respect of 1 st consignment :												
		<table border="1"> <thead> <tr> <th>Particulars</th> <th>₹</th> </tr> </thead> <tbody> <tr> <td>Due date of payment of tax under provisional assessment</td> <td>20-02-2025</td> </tr> <tr> <td>Actual date of payment of tax</td> <td>09-04-2025</td> </tr> <tr> <td>Period of delay in days</td> <td>48 days</td> </tr> <tr> <td>GST Payable</td> <td>1,80,000</td> </tr> <tr> <td>Rate of Interest</td> <td>18% p.a.</td> </tr> <tr> <td>Interest payable [₹ 1,80,000 × 18% × 48/365] (Rounded off)</td> <td>4,261</td> </tr> </tbody> </table>	Particulars	₹	Due date of payment of tax under provisional assessment	20-02-2025	Actual date of payment of tax	09-04-2025	Period of delay in days	48 days	GST Payable	1,80,000	Rate of Interest	18% p.a.
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12.	(d)	The applicant may file an application for release of security furnished after issue of final assessment order. The proper officer shall release the security after ensuring that applicant has paid the amount specified in final assessment order and issue an order within a period of 7 working days from the date of receipt of the application.												
13.	(a)	As per Rule 99 of the CGST Rules, 2017, in case any discrepancy is found during scrutiny of return, proper officer shall issue a notice to the said person informing him of such discrepancy and seeking his explanation thereto within such time, not exceeding 30 days from the date of service of the notice, or such further period as may be permitted by him and also, where possible, quantifying the amount of tax, interest and any other amount payable in relation to such discrepancy.												
14.	(d)	<p>According to Section 61(3), in case no satisfactory explanation is furnished within a period of 30 days of being informed by the proper officer or such further period as may be permitted by him; or</p> <p>Where the registered person, after accepting the discrepancies, fails to take the corrective measure in his return for the month in which the discrepancy is accepted, the proper officer may take re-course to any of the following provisions, namely:-</p> <p>(a) proceed to conduct audit u/s 65 of the Act;</p> <p>(b) direct the conduct of a special audit under Section 66 which is to be conducted by a Chartered Accountant or a Cost Accountant nominated for this purpose by the Commissioner; or</p> <p>(c) undertake procedures of inspection, search and seizure u/s 67 of the Act; or</p> <p>(d) initiate proceeding for determination of tax and other dues u/s 73 or 74 of the Act.</p>												
15.	(c)	The proper officer may scrutinize the return and related particulars furnished by the registered person to verify the correctness of the return, and inform him of the discrepancies noticed, if any, in such manner as may be prescribed, and seek his explanation thereto.												

16.	(b)	No time limit has been prescribed for issuance of scrutiny notice.
17.	(a)	If the registered person furnishes a valid return within 30 days of the service of the assessment order u/s 62(1), the said assessment order shall be deemed to have been withdrawn.
18.	(b)	According to Section 62(2), where the registered person furnishes a valid return within 30 days of the service of the assessment order under Section 62(1), the said assessment order shall be deemed to have been withdrawn but the liability for payment of interest under Section 50(1) or for payment of late fee under Section 47 shall continue.
19.	(d)	Notwithstanding anything to the contrary contained in Section 73 or Section 74, where a taxable person fails to obtain registration even though liable to do so; and was liable to pay tax, the proper officer may proceed to assess the tax liability of said unregistered person to the best of his judgment for the relevant tax periods. Before making the assessment, proper officer shall issue a notice to a taxable person containing the grounds on which the assessment is proposed to be made on best judgment basis and shall be given 15 days' time to furnish his reply, if any. The summary of the show cause notice shall be uploaded electronically in form GST DRC - 01 on the common portal. However, no such assessment order shall be passed without giving the person an opportunity of being heard.
20.	(d)	According to Section 65(2), the officers may conduct audit at the place of business of the registered person or in their office.
21.	(a)	According to Section 65(3), the registered person shall be informed by way of a notice not less than 15 working days prior to the conduct of audit in such manner as may be prescribed.
22.	(b)	According to Section 65(4), the audit shall be completed within a period of 3 months from the date of commencement of the audit. Where the Commissioner is satisfied that audit in respect of such registered person cannot be completed within 3 months, he may, for the reasons to be recorded in writing, extend the period by a further period not exceeding 6 months.
23.	(a)	Where the Commissioner is satisfied that audit in respect of such registered person cannot be completed within 3 months, he may, for the reasons to be recorded in writing, extend the period by a further period not exceeding 6 months.
24.	(d)	Summary assessment under Section 64 is also known as protective assessment.
25.	(a)	The assessment order shall be issued by proper officer within a period of 5 years from the due date for furnishing the annual return for the financial year to which non-payment of tax relates.

26.	(b)	Where a registered person fails to furnish the return u/s 39 or 45, then proper officer may issue notice to the defaulting taxable person requiring him to furnish the return within a period of 15 days.
27.	(b)	The Assessment Order shall be issued by Proper Officer within a period of 5 years from the date specified u/s 44 for furnishing of the annual return for the financial year to which the tax not paid relates. If a person defaults in filing of return for any tax period falling in F.Y. 2024-25, period of 5 years shall be reckoned from the due date of filing of Annual Return for F.Y. 2024-25 i.e. 31-12-2025. Accordingly, Best judgment Assessment can be made by Proper Officer on or before 31-12-2030.
28.	(c)	Where the taxable person to whom the liability pertains is not ascertainable and such liability pertains to supply of goods, the person in charge of such goods shall be deemed to be the taxable person liable to be assessed and liable to pay tax and any other amount due under this Section.
29.	(a)	Summary Assessment can be initiated to protect the interest of revenue with the previous permission of Additional Commissioner/ Joint Commissioner when the proper officer has evidence that a taxable person has incurred a liability to pay tax under the Act, and the proper officer has sufficient grounds to believe that delay in passing an assessment order may adversely affect the interest of revenue.
30.	(c)	Summary Assessment can be initiated to protect the interest of revenue with the previous permission of Additional Commissioner/ Joint Commissioner when the proper officer has evidence that a taxable person has incurred a liability to pay tax under the Act, and the proper officer has sufficient grounds to believe that delay in passing an assessment order may adversely affect the interest of revenue.
31.	(c)	The Summary Assessment Order may be withdrawn by Additional Commissioner/ Joint Commissioner on an application filed by taxable person for withdrawal of the summary assessment order within 30 days from the date of receipt of order or on his own motion, where he finds such order to be erroneous and may instead follow the procedures laid down in Section 73 or Section 74 to determine the tax liability of such taxable person.
32.	(d)	According to Section 2(13), "Audit" means the examination of records, returns and other documents maintained or furnished by the registered person under this Act or the rules made thereunder or under any other law for the time being in force to verify the correctness of turnover declared, taxes paid, refund claimed and input tax credit availed, and to assess his compliance with the provisions of this Act or the rules made thereunder.
33.	(d)	According to Section 2(13), "Audit" means the examination of records, returns and other documents maintained or furnished by the registered person under this Act or the rules made thereunder or under any other law for the time being in force to verify the correctness of turnover declared, taxes paid, refund claimed and input tax

		credit availed, and to assess his compliance with the provisions of this Act or the rules made thereunder.
34.	(d)	The Commissioner or any officer authorised by him, by way of a general or a specific order, may undertake audit of any registered person for a financial year or part thereof or multiples thereof.
35.	(d)	Section 65 does not specify any such requirements.
36.	(a)	Any officer not below the rank of Assistant Commissioner with the prior approval of the Commissioner direct such registered person by a communication in writing to get his records including books of account examined under Section 66 of the CGST Act, 2017.
37.	(b)	The Assistant Commissioner may, on an application made to him in this behalf by the registered person, or the chartered accountant or cost accountant, or for any material and sufficient reason, extend the original period by a further period of 90 days.
38.	(c)	"Commencement of audit" shall mean the date on which the records and other documents, called for by the tax authorities, are made available by the registered person or the actual institution of audit at the place of business, whichever is later.
39.	(a)	The expenses of the examination and audit of records u/s 66, including the remuneration of such chartered accountant or cost accountant, shall be determined and paid by the Commissioner and such determination shall be final.
40.	(c)	Audit under Section 66 is to be conducted by a Chartered Accountant or a Cost Accountant as may be nominated by the Commissioner.
41.	(c)	The chartered accountant or cost accountant so nominated shall, within the period of 90 days, submit a report of such audit duly signed and certified by him to the said Assistant Commissioner mentioning therein such other particulars as may be specified.

