**FAQs on Goods & Services Tax**

**13. Assessment and Audit**

**Q 1. Who is the person responsible to make assessment of taxes payable under the Act?**

Ans. Every person registered under the Act shall himself assess the tax payable by him for a tax period and after such assessment he shall file the return required under section 27.

**Q 2. Is there any provision in MGL for tax treatment of goods returned by the recipient?**

Ans. Yes, Explanation to Section 44 of MGL has such a provision. It provides that where goods received as an inward supply is returned by the recipient to the supplier within six months from the date of the relevant invoice, the tax payable on such supplies shall be equal to the input tax credit availed earlier on such inward supply.

This provision essentially ensures that if the recipient returns the goods to the supplier within six months of the date of its original supply, his tax liability on such returned goods will be the same as was at the time of the original supply. If goods are returned after six months of the date of the original supply invoice, the rate of tax applicable will be the rate prevailing on date of such return.

Source:http://cbec.gov.in/resources//htdocscbec/deptt\_offcr/faqongst.pdf;jsessionid=825C7C194F0FC0652FFE5A809FE81F69

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