**FAQs on Goods & Services Tax**

**13. Assessment and Audit**

**Q 3. ‘A’ supplied goods to ‘B’ in April 2017, these goods were returned by ‘B’ to ‘A’ on June 2017. The tax rate charged by ‘A’ on such goods was 18%. In May 2017, the rate was amended to 18.5%. What is the tax payable on return of such inward supply by ‘B’ to ‘A’?**

Ans. 18%.

**Q 4. When can a taxable person pay tax on a provisional basis?**

Ans. As a taxpayer has to pay tax on self-assessment basis, a request for paying tax on provisional basis has to come from the taxpayer which will then have to be permitted by the proper officer. In other words, no tax officer can suomoto order payment of tax on provisional basis. This is governed by section 44A of MGL. Tax can be paid on a provisional basis only after the proper officer has permitted it through an order passed by him. For this purpose, the taxable person has to make a written request to the proper officer, giving reasons for payment of tax on a provisional basis. Such a request can be made by the taxable person only in such cases where he is unable to determine:

a) the value of goods or services to be supplied by him, or

b) determine the tax rate applicable to the goods or services to be supplied by him.

In such cases the taxable person has to execute a bond in the prescribed form, and with such surety or security as the proper officer may deem fit.

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

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