**FAQs on Goods & Services Tax**

**13. Assessment and Audit**

**Q 5. What is the latest time by which final assessment is required to be made?**

Ans. The final assessment order has to be passed by the proper officer within six months from the date of the communication of the order of provisional assessment.

However, on sufficient cause being shown and for reasons to be recorded in writing, the above period of six months may be extended:

a) by the Joint/Additional Commissioner for a further period not exceeding six months, and

b) by the Commissioner for such further period as he may deem fit.

**Q 6. Where the tax liability as per the final assessment is higher than in provisional assessment, will the taxable person be liable to pay interest?**

Ans. Yes. He will be liable to pay interest from the date the tax was due to be paid originally till the date of actual payment.

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

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