**FAQs on Goods & Services Tax**

**13. Assessment and Audit**

**Q 7. What recourse may be taken by the officer in case proper explanation is not furnished for the discrepancy detected in the return filed under section 45 of MGL?**

Ans. If the taxable person does not provide a satisfactory explanation within 30 days of being informed (extendable by the officer concerned) or does not take corrective action within a reasonable period after accepting the discrepancies, the Proper Officer may take recourse to any of the following provisions:

(a) Proceed to conduct audit under Section 49 of the Act;

(b) Direct the conduct of a special audit under Section 50 which is to be conducted by a Chartered Accountant or a Cost Accountant nominated for this purpose by the Commissioner; or

(c) Undertake procedures of inspection, search and seizure under Section 60 of the Act; or

(d) Initiate proceeding for determination of tax under Section 51 of the Act.

**Q 8. Whether Proper Officer is required to give any notice to taxable person before completing assessment u/s 46?**

Ans. As this provision relates to ‘best judgment assessment’, giving a notice to the taxable person is not required.

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

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