**FAQs on Goods & Services Tax**

**13. Assessment and Audit**

**Q13. Under what circumstances can a tax officer initiate Summary Assessment?**

Ans. As per section 48 of MGL, Summary Assessments can be initiated to protect the interest of revenue when:

a) the proper officer has evidence that a taxable person has incurred a liability to pay tax under the Act, and

b) the proper officer believes that delay in passing an assessment order will adversely affect the interest of revenue.

Such order can be passed after seeking permission from the Additional Commissioner / Joint Commissioner.

**Q 14. Other than appellate remedy, is there any other recourse available to the taxpayer against a summary assessment order?**

Ans. A taxable person against whom a summary assessment order has been passed can apply for its withdrawal to the jurisdictional Additional/Joint Commissioner within thirty days of the date of receipt of the order. If the said officer finds the order erroneous, he can withdraw it and direct the proper officer to carry out determination of tax liability in terms of section 51of MGL. The Additional/Joint Commissioner can follow a similar course of action on his own motion if the finds the summary assessment order to be erroneous (section 48 of MGL).

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

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