**FAQs on Goods & Services Tax**

**13. Assessment and Audit**

**Q 15. Is summary assessment order to be necessarily passed against the taxable person?**

Ans. No. In certain cases like when goods are under transportation or are stored in a warehouse, and the taxable person in respect of such goods cannot be ascertained, the person in charge of such goods shall be deemed to be the taxable person and will be assessed to tax (section 48 of MGL).

**Q 16. Who can conduct audit of taxpayers?**

Ans. As per section 49 of MGL, any officer of CGST or SGST authorized by his Commissioner by a general or specific order may conduct audit of a taxpayer. The frequency and manner of audit will be prescribed in due course.

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

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