**FAQs on Goods & Services Tax**

**13. Assessment and Audit**

**Q 17. Whether any prior intimation is required before conducting the audit?**

Ans. Yes, prior intimation is required and the taxable person should be informed at least 15 days prior to conduct of audit.

**Q 18. What is the period within which the audit is to be completed?**

Ans. The audit is required to be completed within 3 months from the date of commencement of audit or within a further period of a maximum of 6 months subject to the approval of the Commissioner.

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