**FAQs on Goods & Services Tax**

**13. Assessment and Audit**

**Q 19. What is meant by commencement of audit?**

Ans. The term ‘commencement of audit’ is important because audit has to be completed within a given time frame in reference to this date of commencement.

Commencement of audit means the later of the following:

a) the date on which the records/accounts called for by the audit authorities are made available to them, or

b) the actual institution of audit at the place of business of the taxpayer.

**Q 20. What are the obligations of the taxable person when he receives the notice of audit?**

Ans. The taxable person is required to:

a) facilitate the verification of accounts/records available or requisitioned by the authorities,

b) provide such information as the authorities may require for the conduct of the audit, and

c) render assistance for timely completion of the audit.

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