**FAQs on Goods & Services Tax**

**13. Assessment and Audit**

**Q 21. What would be the action by the proper officer upon conclusion of the audit?**

Ans. The proper officer must without delay inform the taxable person about his findings, reasons for findings and the taxable person’s rights and obligations in respect of such findings.

**Q 22. Under what circumstances can a special audit be instituted?**

Ans. A special audit can be instituted in limited circumstances where during scrutiny, investigation, etc. it comes to the notice that a case is complex or the revenue stake is high. This power is given in section 50 of MGL.

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