**FAQs on Goods & Services Tax**

**13. Assessment and Audit**

**Q 23. Who can serve the notice for special audit?**

Ans. The Assistant / Deputy Commissioner is to serve the notice for special audit only after prior approval of the Commissioner.

**Q 24. Who will do the special audit?**

Ans. A Chartered Accountant or a Cost Accountant so nominated by the Commissioner may undertake the audit.

**Q 25. What is the time limit to submit the audit report?**

Ans. The auditor will have to submit the report within 90 days or within the further extended period of 90 days.

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