**FAQs on Goods & Services Tax**

**13. Assessment and Audit**

**Q 26. Who will bear the cost of special audit?**

Ans. The expenses for examination and audit including the remuneration payable to the auditor will be determined and borne by the Commissioner.

**Q 27. What action the tax authorities may take after the special audit?**

Ans. Based on the findings / observations of the special audit, action can be initiated under Section 51 of the MGL.

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

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