Goods & Services Tax

Educational Series

PD & PP : GST : 303 *20 August, 2018*

GST Portal Updates

Form GST ASMT-13 (Assessment of non-filers of Returns – only for GSTR-3B defaulters)	Issue of Notice u/s 73 or 74
•A facility has been provided to tax officials to issue assessment order under section 62, against the non-filers of Form GSTR-3B Return. •Tax officials can now view list of non-filers, initiate proceeding against the non-filer, record communication and references related to the case and issue assessment order under section 62 or drop proceedings. •(Non-filer of return are those taxpayer who have not filled a valid return within 15 days of issuance of notice under Section 46 in Form GSTR-3A) •***Refer Section 62(1) of the CGST Act, 2017 & Rule 100(1) of the CGST Rules 2017****	•Tax officials of Modal-2 State has been provided with facility for issuance of show cause notice for determination of tax liability of a person, under *Section 73 and 74 of the GST Act 2017. •****Section 73 and 74 deals with:*** •*Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised:* •*for any reason other than fraud or any willful misstatement or suppression of facts (Section 73)* •*by reason of fraud or any willful misstatement or suppression of facts (Section 74)*

***Section 62(1):** Notwithstanding anything to the contrary contained in section 73 or section 74, where a registered person **fails to furnish the return** under section 39 or section 45, even after the service of a notice under section 46, the proper officer may proceed to assess the tax liability of the said person to the best of his judgement taking into account all the relevant material which is available or which he has gathered and issue an assessment order within a period of five years from the date specified under section 44 for furnishing of the annual return for the financial year to which the tax not paid relates.*

Rule 100(1):** The order of assessment made under sub-section (1) of section 62 shall be issued in **FORM GST ASMT-13.

***Source:** NACIN GST Weekly Update*

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