

## Self-assessment

### <sup>[1]</sup> 59.      **Self-assessment.**

Every registered person shall self assess the taxes payable under this Act and furnish a return for each tax period as specified under section 39.

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<sup>[1]</sup>  
     Enforced with effect from 1.7.2017.

## Provisional assessment

### <sup>[1]</sup> 59.      **Provisional assessment.**

(1) Subject to the provisions of sub-section (2), where the taxable person is unable to determine the value of goods or services or both or determine the rate of tax applicable thereto, he may request the proper officer in writing giving reasons for payment of tax on a provisional basis and the proper officer shall pass an order, within a period not later than ninety days from the date of receipt of such request, allowing payment of tax on provisional basis at such rate or on such value as may be specified by him.

(2) The payment of tax on provisional basis may be allowed, if the taxable person executes a bond in such form <sup>[2]</sup>  
     as may be prescribed <sup>[3]</sup>  
    , and with such surety or security as the proper officer may deem fit, binding the taxable person for payment of the difference between the amount of tax as may be finally assessed and the amount of tax provisionally assessed.

(3) The proper officer shall, within a period not exceeding six months from the date of the communication of the order issued under sub-section (1), pass the final assessment order after taking into account such information as may be required for finalizing the assessment:

*Provided that* the period specified in this sub-section may, on sufficient cause being shown and for reasons to be recorded in writing, be extended by the Joint Commissioner or Additional Commissioner for a further period not exceeding six months and by the Commissioner for such further period not exceeding four years.

(4) The registered person shall be liable to pay interest on any tax payable on the supply of goods or services or both under provisional assessment but not paid on the due date specified under sub-section (7) of section 39 or the rules made thereunder, at the rate specified under sub-section (1) of section 50, from the first day after the due date of payment of tax in respect of the said supply of goods or services or both till the date of actual payment, whether such amount is paid before or after the issuance of order for final assessment.

(5) Where the registered person is entitled to a refund consequent to the order of final assessment under sub-section

(3), subject to the provisions of sub-section (8) of section 54, interest shall be paid on such refund as provided in section 56.

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[1] Enforced with effect from 1.7.2017.

[2] Refer Form ASMT-05 of the CGST Rules, 2017.

[3] Refer rule 98 of the CGST Rules, 2017.

## Scrutiny of returns

### 61. [1] Scrutiny of returns.

(1) The proper officer may scrutinize the return and related particulars furnished by the registered person to verify the correctness of the return and inform him of the discrepancies noticed, if any, in such manner as may be prescribed [2] and seek his explanation thereto.

(2) In case the explanation is found acceptable, the registered person shall be informed accordingly and no further action shall be taken in this regard.

(3) In case no satisfactory explanation is furnished within a period of thirty days of being informed by the proper officer or such further period as may be permitted by him or where the registered person, after accepting the discrepancies, fails to take the corrective measure in his return for the month in which the discrepancy is accepted, the proper officer may initiate appropriate action including those under section 65 or section 66 or section 67, or proceed to determine the tax and other dues under section 73 or section 74.

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[1] Enforced with effect from 1.7.2017.

[2] Refer rule 99 of the CGST Rules, 2017.

## Assessment of non-filers of returns

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**62. <sup>[1]</sup>Assessment of non-filers of return.**

(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.

(2) Where the registered person furnishes a valid return within thirty days of the service of the assessment order under sub-section (1), the said assessment order shall be deemed to have been withdrawn but the liability for payment of interest under sub-section (1) of section 50 or for payment of late fee under section 47 shall continue.

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<sup>[1]</sup> Enforced with effect from 1.7.2017.

## **Assessment of unregistered persons**

**63. <sup>[1]</sup>Assessment of unregistered persons<sup>[2]</sup>**

Notwithstanding anything to the contrary contained in section 73 or section 74, where a taxable person fails to obtain registration even though liable to do so or whose registration has been cancelled under sub-section (2) of section 29 but who was liable to pay tax, the proper officer may proceed to assess the tax liability of such taxable person to the best of his judgement for the relevant tax periods 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:

*Provided that* no such assessment order shall be passed without giving the person an opportunity of being heard.

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<sup>[1]</sup> Enforced with effect from 1.7.2017.

<sup>[2]</sup> Refer rule 100 of the CGST Rules, 2017.

## Summary assessment in certain special cases

64. <sup>[1]</sup> **Summary assessment in certain special cases** <sup>[2]</sup>.

(1) The proper officer may, on any evidence showing a tax liability of a person coming to his notice, with the previous permission of Additional Commissioner or Joint Commissioner, proceed to assess the tax liability of such person to protect the interest of revenue and issue an assessment order, if he has sufficient grounds to believe that any delay in doing so may adversely affect the interest of revenue:

*Provided that* where the taxable person to whom the liability pertains is not ascertainable and such liability pertains to supply of goods, the person in charge of such goods shall be deemed to be the taxable person liable to be assessed and liable to pay tax and any other amount due under this section.

(2) On an application made by the taxable person within thirty days from the date of receipt of order passed under sub-section (1) or on his own motion, if the Additional Commissioner or Joint Commissioner considers that such order is erroneous, he may withdraw such order and follow the procedure laid down in section 73 or section 74.

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<sup>[1]</sup> Enforced with effect from 1.7.2017.

<sup>[2]</sup> Refer rule 100 of the CGST Rules, 2017.