

GOVERNMENT OF ASSAM
OFFICE OF THE PRINCIPAL COMMISSIONER OF STATE TAX
CUM COMMISSIONER OF TAXES, ASSAM
KAR BHAWAN, DISPUR, GUWAHATI – 781006
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INSTRUCTION No. 02/2021-GST

Dated Guwahati, the 1st March, 2021

Sub: Exercise of assessment tasks under various provisions of Assam GST Act-2017

No. CT/GST-40/2020/14 : Assam GST Act-2017 has provided Taxation officers of our department with a very wide scope of taking lawful measures to ensure tax compliance on the part of the taxpayers. Assessment provisions enshrined under section 60,62,63,64 & 65 of the Assam GST Act, 2017 read with their relevant rules are the best examples of such empowerment that a Proper officer may exercise to check and recover any deviation or revenue leakage. Keeping in mind the importance of these provisions, this office from time to time, on several occasion imparted training to the officers. Numerous video conferencing(s) have been conducted and circulars issued to enlighten the officers with the significance and applicability of these assessment provisions in the interest of state revenue.

The last date of filing Annual Returns for the financial year 2017-18 expired on 31st January, 2020 (after extension) and the last date of filing Annual Returns for the financial year 2018-19 expired on 31st December, 2020 (after extension) . Supposedly, all the liable taxpayers must have filed their Annual Returns long back. Furthermore, the last date of Annual return for the financial year 2019-20 is nearing to expire on 31st March-2021(recent extension). Consequently, the taxpayers have exhausted all the options for modification, alteration etc of their filed periodical returns.

It is presumed that all the Proper Officers must have exercised the following desk level statutory activities in the interest of state revenue :

1. **Scrutiny of Returns u/s 61:** Tax officers are aware of the fact that section 61 of the Assam GST Act, 2017 empowers the Proper officers to 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 in **FORM GST ASMT-10** and to seek his explanation in **FORM GST ASMT-11**. The returns include Annual Returns for F/Y. 2017-18 & 2018-19 also. It helps to detect any deficiency in filing the returns and subsequent realisation of lost revenue.

It may be refreshed that many a times the Apex office, through video conferencing and circulars advised the Proper officers to scrutinise the returns under their respective jurisdiction. It may be taken for presumption that till now all Proper officers have completed the task under this section. If for any reason, there is pendency in this regard, such Proper officers are hereby directed to complete the scrutiny process by **30th April, 2021** and submit action taken report to the Apex office as per the prescribed format

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(Annexure-A) on or before 5th May, 2021 by e-mail to GST Cell through their respective Zonal in-charge without fail. If the tasks have been already completed, the proper officers may send the reports immediately.

2. **Assessment of non-filers of returns u/s 62:** Non-filing of returns by taxpayers in time may be treated as tantamount to non-compliance of GST law on their part. Return plays the pivotal role in GST matrix and growth prospect of revenue. Return filed by the taxable person is the core base for Government to keep track over entire gamut of GST mechanism such as tax, cash and Input Tax Credit flow. Experiences suggest that some taxpayers are regular in filing returns and others are reluctant or give a lacklustre approach to this paramount compliance under GST. Non-filing of returns in time not only shoots trouble to the state, but also causes mental agony and financial infliction to the compliant taxpayers who suffer being in the ITC-supply chain. The returns include Annual Returns for F/Y. 2017-18 & 2018-19 also. It is always challenging for the department to ensure compliance of return filing provisions by the registered person.

It is therefore presumed that The proper officers must have already acted on the guidelines of this office and regularly making a dynamic list of the non-filers under their jurisdiction who fail to file returns for two consecutive periods and conduct assessment of non-filers u/s. 62 of the Assam GST Act, 2017. This office through several VC and circulars has made the Proper officers conversant with the fact that where a registered person fails to furnish the return under section 39 or section 45 of the Assam GST Act, 2017, even after the service of a notice (GSTR-3A), the proper officer may proceed to assess the tax liability of the said person in **FORM GST ASMT-13** to the best of his judgement taking into account all the relevant material which is available or which he has gathered.

Of late, the Proper officers have been granted the access in **GST PRIME** where they could get the list of non-filers based on duration of pendency and the Proper officers are getting ample advantage of this analytical software for sure.

Moreover, GSTN centrally keeps on suspending registration in bulk to put the Tax officers in action. Recently, this office has shared such a list inviting their attention and necessary action. It is assumed that till now the Proper officers have completed assessment of all the non-filers.

If for any reason, there is pendency in this regard, such Proper officers are hereby directed to complete the scrutiny process by **30th April, 2021** and submit action taken report to the Apex office as per the prescribed format (**Annexure-B**) on or before 5th May, 2021 by e-mail to GST Cell through their respective Zonal in-charge without fail. If the tasks have been already completed, the proper officers may send the reports immediately.

In addition to assessment of the regular non-filers (who are still registered taxpayers), the Proper officers must have conducted assessment of those taxpayers whose registration were suo-moto cancelled, but failed to file final return in **GSTR-10** within three months from the date of cancellation u/s 45 of the Assam GST Act, 2017. In response to Circular No.77/2019-GST (CT/GST-15/Pt-I/2017/189) dated 21st October, 2019, the Proper

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officers undertook a massive cancellation drive. It is presumed that the Proper officers have complied with the instruction of the circular to conduct non-filers assessment of those taxpayers who failed to file **GSTR-10** too.

The following portion of the circular is reproduced for their ready reference:

Duties of a Proper Officer after cancellation of registration:

- ✓ Wait for three months to see the taxpayer file GSTR-10
- ✓ Verify the amount furnished in GSTR-10 or issue SCN IN ASMT-14

If GSTR-10 not filed and final liability not discharged

- ✓ Issue SCN in FORM GSTR-3A in case of cancellation u/s 29(1) (voluntary)
- ✓ Issue SCN in FORM GST ASMT-14 u/s 63 in case of non-payment of liability after cancellation u/s 29(2) (Suo-moto)
- ✓ Issue assessment order in FORM GST ASMT-15 u/s 63 in case of non-payment of liability after cancellation u/s 29(1) or 29(2)

If still liability not paid:

- ✓ Automatically after 90 days, a demand id will be created against such defaulters.
- ✓ The Proper officer will proceed u/s 79 for recovery proceeding
- ✓ The Proper officer will issue FORM GST DRC-09 to FORM GST DRC-19 as per the requirement in order to recover the dues.

If for any reason, there is pendency in this regard, such Proper officers are hereby directed to complete the scrutiny process by **30th April, 2021** and submit action taken report to the Apex office as per the prescribed format (**Annexure-C**) **on or before 5th May, 2021 by e-mail to GST Cell through their respective Zonal in-charge without fail**. If the tasks have been already completed, the proper officers may send the reports immediately.

3. **Assessment of unregistered persons u/s 63:** Although the section appears that it is about assessment of unregistered persons, but the section includes assessment of those taxpayers also whose registration have been cancelled through a suo-moto cancellation process u/s 29(2) and already filed **GSTR-10**, but who were found liable to pay tax other than the liability declared by the taxpayers through **GSTR-10**. In such case, the Proper officer may proceed to assess the tax liability of such taxable person to the best of his judgment for the relevant tax periods and issue an assessment order under **FORM GST ASMT-15** along with **FORM GST DRC-07** after serving a notice in **FORM GST ASMT-14**.

If the Proper officers again refer to Circular No.77/2019-GST (CT/GST-15/Pt-I/2017/189) dated 21st October, 2019, they may recall that they were advised to cancel the registration u/s 29(2) of the Assam GST Act, 2017. Accordingly, a drive was intensively undertaken by all of the Proper officers and as a result, Assam could cleanse the GST tax base by ousting out the unproductive junks. It resulted in improvement in

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return filing rate of the remaining and tax officers could invest their quality time for quality taxpayers.

The Proper officers must have noted that the circular has detailed guidelines for the Proper officers how to conduct assessment of unregistered persons u/s 63 of the Assam GST Act, 2017 if the person is found filing **GSTR-10** but liable to pay tax. It is presumed that the Proper officers have no pendency, and if for any reason, there is pendency in this regard, such Proper officers are hereby directed to complete the scrutiny process by **30th April, 2021** and submit action taken report to the Apex office as per the prescribed format (**Annexure-D**) **on or before 5th May, 2021 by e-mail to GST Cell through their respective Zonal in-charge without fail**. If the tasks have been already completed, the proper officers may send the reports immediately.

Centralised bulk suspension of registration by GSTN against non-filing of returns:

Under Rule 21(A) of the Assam GST Act-2017, Proper officer may suspend the registration of a taxpayer if he fails to comply with mandatory provisions of the Act and issue a notice in FORM REG-31. For the time, being the option is not enabled in GSTN portal. Therefore, an auto independent functionality for **FORM REG-31** is developed on the portal, in order to ensure uniformity in the implementation of the provisions. As per the centralized arrangement, the registration of specified taxpayers shall be suspended and system generated intimation for suspension and notice for cancellation of registration in **FORM GST REG-31**, containing the reasons of suspension, shall be sent to such taxpayers on their registered e-mail address. Till the time functionality for **FORM REG-31** is made available on portal, such notice/intimation shall be made available to the taxpayer on their dashboard on common portal in **FORM GST REG-17**. The taxpayers will be able to view the notice in the **"View/Notice and Order"** tab post login.

The taxpayer would be required to reply to the jurisdictional officer against the notice for cancellation of registration sent to them, in **FORM GST REG-18** online through Common Portal within the time limit of **thirty days** from the receipt of notice/ intimation.

In case the intimation for suspension and notice for cancellation of registration is issued **on ground of non -filing of returns**, the taxpayer may file all the due returns and submit the response. Similarly, in other scenarios as specified under **FORM GST REG-31**, they may meet the requirements and submit the reply.

Post issuance of **FORM GST REG-31** via email, the list of such taxpayers would be sent to the concerned Nodal officer of this Commissionerate. Also, the system generated notice can be viewed by the jurisdictional proper officers on their Dashboard for suitable actions. Upon receipt of reply from the said person or on expiry of thirty days (reply period), a task would be created in the dashboard of the concerned proper officer under **"Suo moto cancellation proceeding"**.

Till the time, independent functionality for **FORM GST REG-31** is fully ready, it is advised that if the proper officer considers it appropriate to drop a proceeding any time after the issuance of **FORM GST REG-31**, he may advise the taxpayer to furnish his reply on the common portal in **FORM GST REG-18**.

It is advised that in case the proper officer is prima-facie satisfied with the reply of the said person, he may revoke the suspension by passing an order in **FORM GST REG-20**. Post such revocation, if need be, the proper officer can continue with the detailed verification of the documents and recovery of short payment of tax, if any. Further, in such cases, after detailed verification or otherwise, if the proper officer finds that the registration of the said person is liable for cancellation, he can again initiate the proceeding of cancellation of registration by issuing notice in **FORM GST REG-17**.

Proper officer, post examination of the response received from taxpayer, may pass an order either for dropping the proceedings for suspension/ cancellation of registration in **FORM GST REG-20** or for cancellation of registration in **FORM GST REG-19**. Based on the action taken by the proper officer, the GSTIN status would be changed to "Active" or "Cancelled Suo-moto" as the case maybe.

This Commissionerate has issued the corresponding Circular No. 98/2021-GST dated 1st March-2021 in this regard.

Removal of pendency by Jurisdictional Proper Officers: Further, it needs no mention that pendency of a particular circle / unit must be attended by the present in-charge of that circle/unit irrespective of the fact that the tasks were left unattended by or pertained to other officer. As for instance, M/s. ABC is a firm. The registration was cancelled by Mr. AA. The assessment fell due during the tenure of Mr. AA. However, Mr. AA did not conduct the necessary assessment for reason whatsoever. Later on, Mr. AA got transferred from that circle. Subsequently, Mrs. BB is now posted there and presently in-charge of the circle. In this case, although it was the duty of Mr. AA to get the task done, but as Mrs. BB is now in-charge of the circle therefore, the assessment to be invariably conducted by Mrs. BB and the statements should be signed and sent by Mrs. BB.

Monitoring & supervision by Zonal Heads: In this context, it may be stated that Zonal offices are the Commissionerate at the zonal level. The Zonal Heads are not only the controlling authority of the officers in administrative aspect, but they are the monitor, mobilizer and motivator for revenue augmentation at the Zonal level also. Therefore, all the Zonal in-charges are hereby directed to monitor the entire process and ensure compliance. It may be further brought into reference that the Zonal Heads have already been advised to conduct quarterly reviews of their respective unit offices and upload the same in e-TIMS portal. Assessment activities under these sections must get inclusion in the review process.

All the officers are hereby directed to scrupulously comply the contents of this instruction. Any deviation on the part of any officer will invite disciplinary action.

Sd/ (Anurag Goel, IAS)
Principal Commissioner of State Tax, Assam
Dispur, Guwahati

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Memo No. CT/GST-40/2020/14-A

Dated Guwahati, the 1st March, 2021

Copy to:

1. The Special Commissioner of State Tax (All)/ Additional Commissioner of State Tax (All) for information.
2. The Joint Commissioner of State Tax (All)/ Deputy Commissioner of State Tax (All) / Assistant Commissioner of State Tax (All) / Superintendent of State Tax (All) for information and necessary action.
3. The Information Technology Officer, Office of the Commissioner of Taxes, Assam for uploading the instruction on the website of the Commissionerate for information of all concerned.


Principal Commissioner of State Tax, Assam
Dispur, Guwahati

Annexure-A

Statement on Scrutiny completed u/s. 61 of the Assam GST Act, 2017

Sl. No.	Name of Zone	Name of Unit	Period	Total Nos of Taxpayers	Total Nos of Return filed out of Col. (5)	Total No of Scrutiny Completed out of Col. (6)	% of Scrutiny Completed =6/7*100	Remarks, if any
1	2	3	4	5	6	7	8	9
			2017-18					
			2018-19					
			2019-20					
			2020-21					
			2017-18					
			2018-19					
			2019-20					
			2020-21					
			2017-18					
			2018-19					
			2019-20					
			2020-21					

Date : _____
Place : _____

Name of DCT	
Designation :	
Name of Zone :	

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Annexure-BStatement on Assessment of Non-Filers completed u/s. 62 of the Assam GST Act, 2017

Sl. No.	Name of Zone	Name of Unit	Period	Total Nos of Taxpayers	Total Nos of Filers out of Col. (5)	No of Assessment Completed u/s. 62 out of Col. (6)	% of Assessment Completed =6/7*100	Remarks, if any
1	2	3	4	5	6	7	8	9
			2017-18					
			2018-19					
			2019-20					
			2020-21					
			2017-18					
			2018-19					
			2019-20					
			2020-21					
			2017-18					
			2018-19					
			2019-20					
			2020-21					

Date : _____
Place : _____

Name of DCT	
Designation :	
Name of Zone :	

Annexure-C

Statement on Assessment of Taxpayers Cancelled u/s. 29 (1) & (2) of the Assam GST Act, 2017

Sl. No.	Name of Zone	Name of Unit	Period	Total Nos of Registration cancelled under GST Act	Total Nos of Registration Revoked under GST Act out of Col (5)	Balance Total Nos of Registration Cancelled =5-6	Total Nos. of Assessment completed on Col (7)	% of Assessment Completed =7/8*100	Remarks, if any
1	2	3	4	5	6	7	8	9	10
			2017-18						
			2018-19						
			2019-20						
			2020-21						
			2017-18						
			2018-19						
			2019-20						
			2020-21						
			2017-18						
			2018-19						
			2019-20						
			2020-21						

Date : _____
Place : _____

Name of DCT	
Designation :	
Name of Zone :	

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Annexure-D

Statement of Assessment Completed on Un-registered Taxable Person u/s. 63 of the Assam GST Act, 2017

Sl. No.	Name of Zone	Name of Unit	Period	Total Nos of Un-Registered taxable person registered u/s. 25(8)	Total Nos. of Taxable Persons whose Registration have been cancelled u/. 29(2) and have submitted GSTR-10	Total Taxable Person liable for Assessment u/s. 63 =5+6	Total Nos. of Assessment completed on Col (7)	% of Assessment Completed =7/8*100	Remarks, if any
1	2	3	4	5	6	7	8	9	10
			2017-18						
			2018-19						
			2019-20						
			2020-21						
			2017-18						
			2018-19						
			2019-20						
			2020-21						
			2017-18						
			2018-19						
			2019-20						
			2020-21						

Date : _____

Place : _____

Name of DCT

Designation :

Name of Zone :