

**GOVERNMENT OF TAMIL NADU
COMMERCIAL TAXES DEPARTMENT
OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM, CHENNAI- 600 005**

**PRESENT: Thiru M.A. SIDDIQUE I.A.S.
PRINCIPAL SECRETARY/ COMMISSIONER OF COMMERCIAL TAXES**

**Circular No: 26/2021 – TNGST
(PP2/GST-15003/62/2021)**

Date: 29.10.2021

Sub: TNGST Act,2017- Standard Operating Procedure
for scrutiny for returns Refund – certain
guidelines issued – instructions - Issued

During the meeting of TSP, it has been brought to the notice of the Commissioner that there is no uniform procedure being followed by the proper officer in scrutinising the return under section 61 of the TNGST Act, 2017.

In order to ensure uniformity in the implementation of the provisions of the TNGST Act, 2017, the following instructions are issued under section 168 of the TNGST Act, 2017.

The rule 99 of the TNGST Rules, 2017 provides that the proper officer may scrutinise the return filed by the registered person. In such cases, the proper officer shall issue a notice in Form GST ASMT-10 informing the taxpayer the discrepancy for seeking explanation of the said taxpayer within 30 days as stipulated in sub-rule (1) of rule 99 of the TNGST Rules, 2017. If the taxpayer seeks extension of time on reasonable grounds, it may be granted by the proper officer. If the taxpayer/registered person files an explanation in Form GST ASMT-11 accepting the discrepancy pointed out in the notice in Form GST ASMT-10, the proper officer may drop further proceeding in Form GST ASMT-12 informing the same to the taxpayer/registered person. This process includes quantification of tax, interest and any other amount in the notice in Form GST ASMT-10 itself and the same is accepted by the taxpayer/ registered person paying the same declaring in his explanation in Form GST-ASMT-11. In respect of cases, where the taxpayer does not accept the discrepancy but filed an explanation with valid documents in support of his contention, then the proper officer has to examine the explanation and supporting documents filed by the taxpayer and if he is satisfied that the explanation of the taxpayer is found to be acceptable, then the proper officer may drop the further proceedings in Form GST ASMT-12.

Where the taxpayer files the explanation in Form GST ASMT-11 not accepting the discrepancy and the proper officer also does not accept such explanation of the taxpayer or no such explanation is filed within the stipulated period, not exceeding 30 days or such further time if any granted by the proper officer, then it will be further processed under section 73 or 74 of the TNGST Act, 2017, as the case may be by creation of a new adjudication task and the scrutiny task will be closed. It may be noted that no personal hearing is contemplated in section 61 of the TNGST Act, 2017 since it is being afforded to the registered person/ taxpayer at the later stage in the proceeding under section 73 or 74 as the case may be.

Sd/-M.A.Siddique
Principal Secretary/
Commissioner of Commercial Taxes

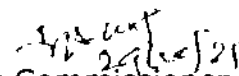
To

All the Joint Commissioners (ST) (Territorial) in the state including LTU

Copy to:

1. The Principal Secretary to Government, CT & R Department, Chennai – 600 009.
2. All Additional Commissioners, O/o the CCT, Ezhilagam, Chennai – 600 005.
3. The Joint Commissioner (CS) to host in the departmental website
4. The Director, Commercial Tax Staff Training Institute, Chennai-6
5. The Secretary, TNSTAT, Chennai 600 104.
6. All the Joint Commissioners (ST) (Intelligence) in the state
7. All the Deputy Commissioners (ST) in the State including intelligence
8. All the heads of assessment circles
9. Stock file

/forwarded by order/


Deputy Commissioner (P & P)

