Section	Type of Assessment	Trigger
Sec. 59	Self Assessment	Regular return filing by taxpayer
Sec. 60	Provisional Assessment	Uncertainty in tax rate/value
Sec. 61	Scrutiny Assessment	Mismatch/discrepancy in returns
Sec. 62	Best Judgment (Non-filer)	Failure to file returns
Sec. 63	Unregistered Person Assessment	Person liable but not registered
Sec. 64	Summary Assessment	Revenue interest at risk

1. Self-Assessment – Section 59

Every registered person calculates GST liability himself and files returns such as GSTR-1 and GSTR-3B. This is the basic GST assessment mechanism.

Timeline

- Monthly/Quarterly return filing
- Annual Return (GSTR-9) where applicable

2. Provisional Assessment – Section 60

Applicable where taxpayer cannot determine:

- Correct tax rate, or
- Correct value of supply

Procedure

Step	Form	Timeline
Application by taxpayer	ASMT-01	Anytime
Officer seeks clarification	ASMT-02	—
Reply by taxpayer	ASMT-03	Within the prescribed time
Provisional order	ASMT-04	Within 90 days
Bond/Security	ASMT-05	Before provisional payment
Final assessment	ASMT-07	Within 6 months (extendable)

3. Scrutiny Assessment – Section 61

Most common GST assessment today. Department compares:

- GSTR-1 vs GSTR-3B
- GSTR-2B vs ITC claimed
- E-way bill data
- AIS/data analytics

If mismatch found:

Step	Form	Timeline
Discrepancy notice	ASMT-10	By officer
Reply by taxpayer	ASMT-11	Within 30 days
Acceptance order	ASMT-12	If satisfactory

If reply is unsatisfactory:

- Audit u/s 65
- Special Audit u/s 66
- Inspection/Search u/s 67
- Demand proceedings u/s 73 or 74

4. Assessment of Non-Filers – Section 62

Applicable when taxpayer fails to file:

- GSTR-3B
- Final Return

Procedure Step	Timeline
Notice u/s 46 issued	After non-filing
If no return filed	Best judgment assessment
Assessment order	ASMT-13
Return filed within 30 days of order	Order deemed withdrawn

Important Time Limit

Order can be passed within:

5 years from due date of Annual Return for relevant FY

5. Assessment of Unregistered Persons – Section 63

Applicable where:

- Person liable for GST registration but not registered, or
- Registration cancelled but tax payable exists

Procedure

Step	Form
Show Cause Notice	ASMT-14
Assessment Order	ASMT-15

6. Summary Assessment – Section 64

Used in special cases where delay may adversely affect revenue.

Procedure

- Officer passes immediate assessment order
- Prior permission of Additional/Joint Commissioner generally required
- Order issued in ASMT-16

Taxpayer may apply for withdrawal:

- Form ASMT-17

Demand & Adjudication Timeline (Most Important Practically)

After scrutiny/audit/investigation, department generally proceeds under:

Section 73

Cases without fraud/suppression.

Section 74

Cases involving fraud, wilful misstatement, suppression.

Time Limits for SCN & Order

Particulars	Sec. 73	Sec. 74
SCN Time Limit	At least 3 months before order limit	At least 6 months before order limit
Final Order	Within 3 years from annual return due date	Within 5 years from annual return due date