

Viewing a scrutiny notice on the GST portal: Below are the steps to view any notice on the GST portal:

Step 1: [Login](#) to the GST portal and select **‘View Additional Notices/Orders’** under the ‘Services’ tab.

Dashboard	Services ▾	GST Law	Search Taxpayer ▾	Help ▾	e-Way Bill System
Registration	Ledgers	Returns	Payments	User Services	Refunds
My Saved Applications				My Applications	
View/Download Certificates				View Notices and Orders	
View My Submissions				Contacts	
Search HSN / Service Classification Code				Holiday List	
Cause List				Feedback	
Grievance / Complaints				Generate User Id for Advance Ruling	
Furnish Letter of Undertaking (LUT)				View My Submitted LUTs	
Locate GST Practitioner (GSTP)				Engage / Disengage GST Practitioner (GSTP)	
ITC02-Pending for action				View Additional Notices/Orders	

Step 2: On clicking ‘View Additional Notices’, the screen below will be displayed.

Type of Notice/Order	Description	Ref ID
SCRUTINY OF RETURNS	Order to drop proceedings in Form GST ASMT-12	ZA1810180001171
SCRUTINY OF RETURNS	Notice for intimating discrepancies in return in Form GST ASMT-10	ZA181018000102C
SCRUTINY OF RETURNS	Notice for intimating discrepancies in return in Form GST ASMT-10	ZA1810180000826
PROVISIONAL ASSESSMENT	PROVISIONAL ASSESSMENT ORDER GST ASMT-04	ZA1810180000735
TAX COLLECTED NOT DEPOSITED	Show Cause Notice and Summary thereof in Form GST DRC-01	ZA1810180000719
TAX COLLECTED NOT DEPOSITED	Show Cause Notice and Summary thereof in Form GST DRC-01	ZA181018000070B
TAX COLLECTED NOT DEPOSITED	Intimation of issue of reminder in Form GST DRC-01	ZA181018000067Y
TAX COLLECTED NOT DEPOSITED	Show Cause Notice and Summary thereof in Form GST DRC-01	ZA1810180000660
SCRUTINY OF RETURNS	Notice for intimating discrepancies in return in Form GST ASMT-10	ZA181018000059V
DEFERRED/PAYMENT INSTALMENTS	Application Id AD1809180000571 Approved	ZA181018000058X

Step 3: A taxpayer can view all the notices issued by the tax official by clicking on 'View'.

ARN AD181018000018K		GSTIN/UID/Temporary ID 18AJIPA1572EABZ		Date Of Application/Case Creation 05/10/2018		
NOTICES	Type	Reference Number	Issue Date	Due Date to Reply	Personal Hearing	Sect Num
REPLIES						
ORDERS	NOTICE	ZA181018000059V	05/10/2018	31/10/2018	No	61

The following are the status updates on the GST portal regarding the scrutiny of a GST return:

1. Pending for action by the tax officer
2. Closed
3. Pending for reply by the taxpayer
4. Reply furnished; pending for order by the tax officer
5. Reply not furnished, pending for order
6. An order issued for dropping proceedings
7. Recommended for action under section 73
8. Recommended for action under section 74
9. Recommended for audit under section 65
10. Recommended for special audit under section 66
11. Recommended for survey/inspection under section 67
12. Pending for order by the tax officer

How to respond to a Scrutiny Notice using ASMT-11?

Before submitting a reply to the tax officer, the taxpayer should check for the correctness of the particulars in the notice. If any differential tax liability needs to be paid and the taxpayer agrees to the liability raised in the notice, he must pay it and thereafter reply to the notice in ASMT-11. Either of the two possibilities could arise:

- Agrees/admits the tax due as per the notice and had already paid it - Will declare the payment particulars while replying in ASMT-11, or
- Agrees/admits the tax due as per the notice, but yet to pay it – Will pay by either of the following options and thereafter reply in ASMT-11:
 - Pay tax in Form [DRC-03](#)

- Furnish supply invoice/debit note/amended invoice/amended debit note in GSTR-1
- Pays tax or reverse ITC while filing [GSTR-3B](#)

Below are the steps to **reply to a scrutiny notice**:

Step 1: Select the 'Replies' tab on the case details page to view all the replies filed with the tax department. To add a reply, click 'Notice'.

The screenshot shows the 'Case Details' page in the GST portal. The breadcrumb trail is 'Dashboard > Additional Notices and Orders > Case Details'. The header section contains the following information:

ARN	GSTIN/UIN/Temporary ID	Date Of Application/Case Creation	Status
AD181018000018K	18AJIPA1572EAZB	05/10/2018	Pending for reply by taxpayer

On the left, there is a sidebar with three tabs: 'NOTICES', 'REPLIES' (which is selected and highlighted in blue), and 'ORDERS'. To the right of the sidebar, there is a blue button labeled 'ADD REPLY' with a dropdown arrow. The dropdown menu is open, and the 'NOTICE' option is highlighted with a red box. Below the dropdown, there is a table with the following columns: 'Reply filed Against', 'Reply Date/Ph', 'Option for Personal Hearing', and 'Attachments'. The table is currently empty, and the text 'No Records Found' is displayed at the bottom.

Step 2: The look of the reply page is as follows:

NOTICES

REPLIES

ORDERS

* Indicates mandatory fields

Type: NOTICE

Date Of SCN: 05/10/2018

SCN Ref No: ZA181018000059V

Reply *

Amount Admitted And Paid, if Any

Tax Period				Act	Tax (R)	Interest
From	To					
Month ▼	Year ▼	Month ▼	Year ▼	Acts ▼	1800	

ADD

Step 3: Enter your reply and payment details if any.

Step 4: Click 'ADD' to add more details.

Step 5: Choose a file to upload with the reply if any.

Step 6: Select the verification check-box and the authorised signatory.

Step 7: Enter the place and click on 'Preview'.

Attachments

No file chosen

- File with PDF/JPEG format is only allowed
- Maximum 4 files and 5 MB for each file allowed

Verification

☒ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory *

ANGAD ARORA ▼

Designation / Status
Manager

Place *

Enter Place

Date
22/10/2018

BACK

PREVIEW

FILE

Step 8: Check if all the information provided is correct and click on 'File'.

Step 9: The submit application page will be displayed

Step 10: Submit using DSC or EVC. A message indicating a successful reply will be displayed. The replies tab will get updated and will show the status as 'Reply furnished, pending with tax officer'.

Dashboard > Submit Application English

GSTIN	Legal Name	Trade Name
18AJ1PA1572EAB	ANGAD JASBIRSINGH ARORA	Angad Provision



Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

- ❗ DSC is compulsory for Companies & LLP
- ❗ Facing problem using DSC? [Click here for help](#)

SUBMIT WITH DSC SUBMIT WITH EVC

4. A success message is displayed with the generated Reference number. Click OK.

Dashboard > Notices and Orders

Your reply has been filed against Ref. no ZA181018000059V dated 05/10/2018. To download the document [Click here](#)

OK

Procedure after replying to a Scrutiny Notice

After submitting a reply, if the tax officer is satisfied with the reply, he will drop the proceeding by issuing an order intimating the same to the taxpayer. But, if the tax officer is unsatisfied, he will issue an order, demanding tax, penalty and interest, as the case may be. A taxpayer can view all the orders issued by the tax officer by following these steps:

Step 1: Click on the 'Orders' tab on the case details page.

Step 2: Click on the attachments link to view the order.

ARN
AD181018000029HGSTIN/UIN/Temporary ID
18AJIPA1572EAZBDate Of Application/Case Creation
10/10/2018

NOTICES	Type	Order Number	Order Date	
REPLIES	DROP PROCEEDING	ZA1810180001171	22/10/2018	SR_DrpProcd_ZA1810
ORDERS				

Consequences of not responding to a Scrutiny Notice

If the taxpayer does not respond to the scrutiny notice, then the tax officer will take action under section 73 (non-fraudulent) and 74 (fraudulent). He can issue a show-cause notice in form DRC-1 demanding the tax dues, together with interest and penalty. The amount of penalty will vary depending upon the grounds of the discrepancy found. Alternatively, the officer can recommend audits under section 65, 66 or 67.