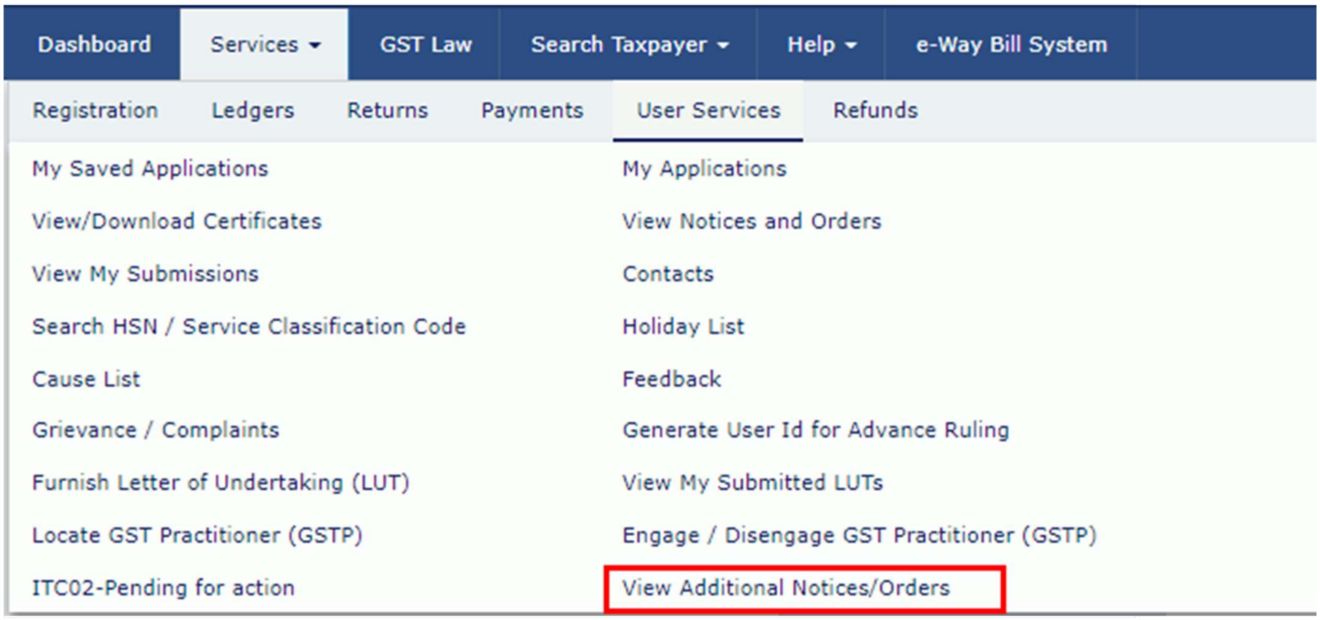
Viewing a scrutiny notice on the GST portal: Below are the steps to view any notice on the GST portal:

Step 1: Login to the GST portal and select **'View Additional Notices/Orders'** under the 'Services' tab.



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

Dashboard > Additional Notices and Orders

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

« 1 2 3 4 5 6 7 ... 31 »   10

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

Dashboard > Additional Notices and Orders > Case Details

ARN	GSTIN/UIN/Temporary ID	Date Of Application/Case Creation
AD181018000018K	**18AJIPA1572EAZB**	**05/10/2018**

NOTICES
REPLIES
ORDERS

Type	Reference Number	Issue Date	Due Date to Reply	Personal Hearing	Secti Num
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:

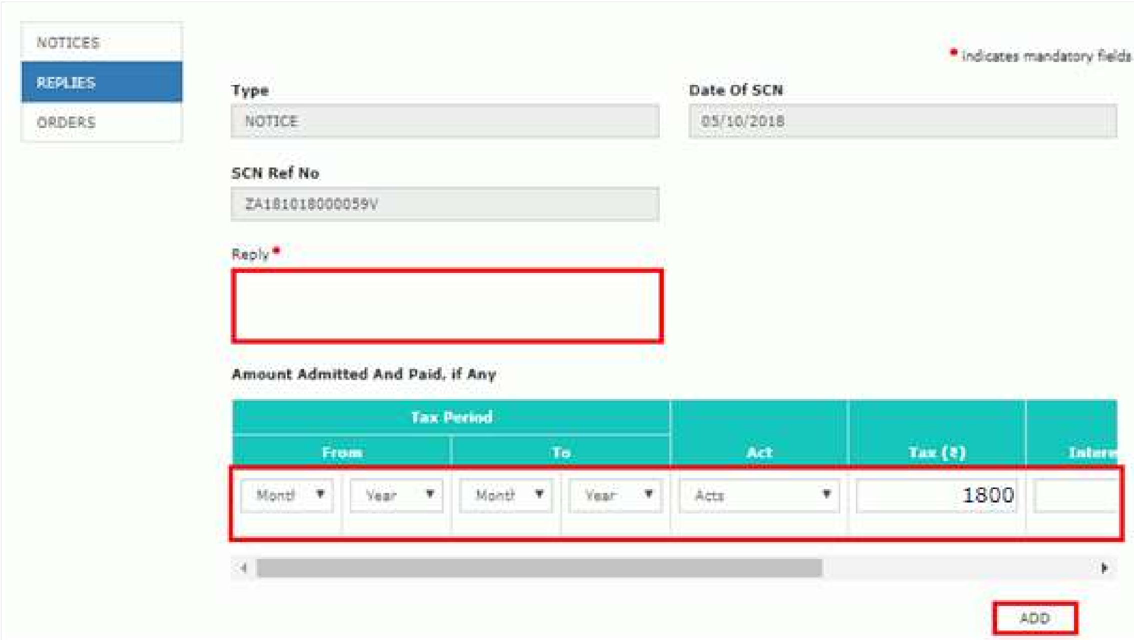
- Agrees/admits the tax due as per the notice and had already paid it - Will declare the payment particulars while replying in ASMT-11, or
- Agrees/admits the tax due as per the notice, but yet to pay it – Will pay by either of the following options and thereafter reply in ASMT-11:
    - Pay tax in Form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

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

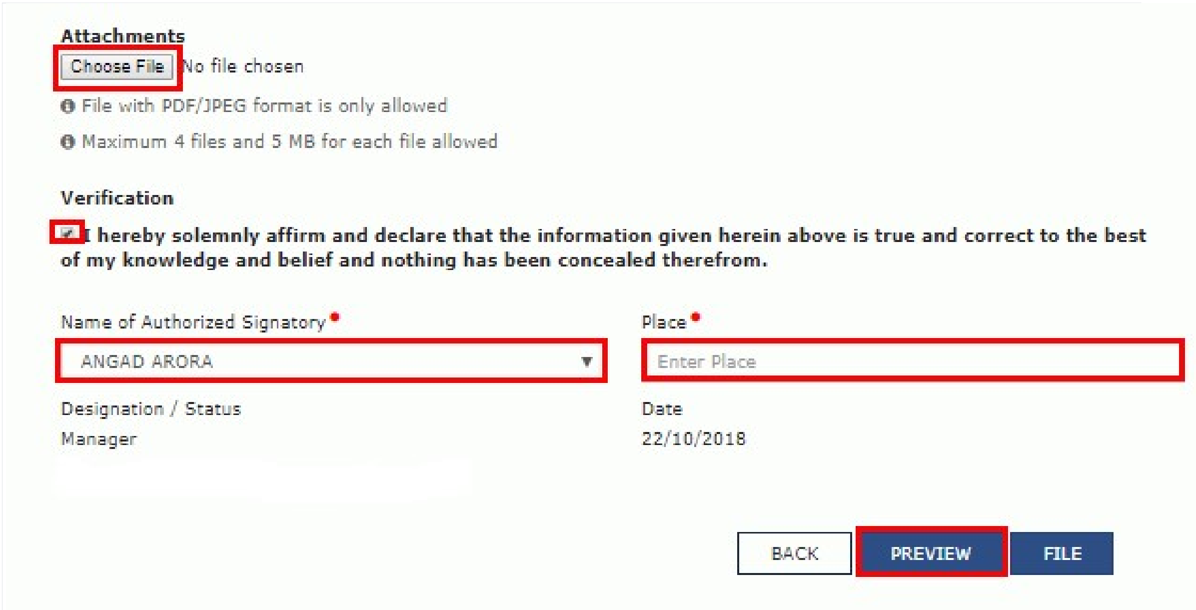
Below are the steps to **reply to a scrutiny notice**:

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'.

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



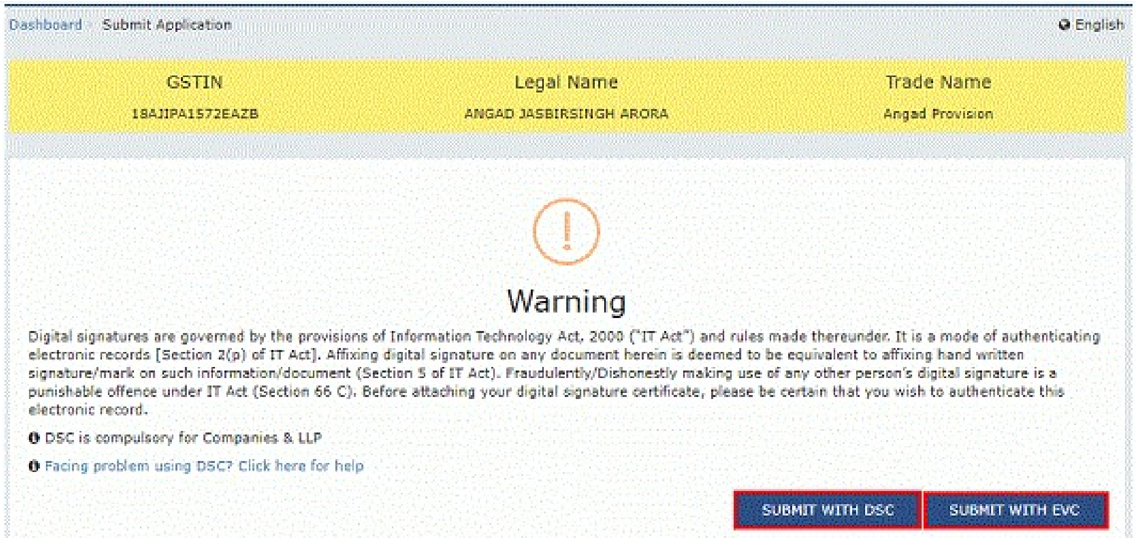
Step 3: Enter your reply and payment details if any.
Step 4: Click 'ADD' to add more details.
Step 5: Choose a file to upload with the reply if any.
Step 6: Select the verification check-box and the authorised signatory.
Step 7: Enter the place and click on 'Preview'.



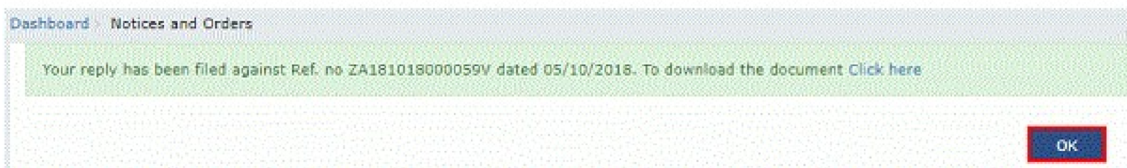
Step 8: Check if all the information provided is correct and click on 'File'.

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'.



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

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.