Manual > Provisional Assessment and Release of Security

How can I act on the provisional assessment cases?

Steps for disposing the application for provisional assessment and release of security is explained below:

1. Filing of application for provisional assessment by taxpayer in Form GST ASMT-01
2. Issue of notice for seeking additional information in Form GST ASMT-02
3. Furnishing of reply by taxpayer in Form GST ASMT-03 to the notice issued in Form GST ASMT-02
4. Issue of order accepting the Provisional Assessment in Form GST ASMT-04 prescribing security and bond therein or to Reject the application
5. Furnishing of security and bond by taxpayer in Form GST ASMT-06 & taxpayer to physically handover the Bank Guarantee and bond to Tax official
6. Acceptance of security by Tax Officer, Process of correction of security, Resubmission of Security
7. Taxpayer can start selling the goods or providing the services as per Provisional Assessment Order and pay the tax amount as per rate or valuation mentioned in Provisional Assessment Order.
8. After period of provisional assessment is over, Notice for seeking clarification in Form GST ASMT-06 for issue of final assessment order
9. Seeking extension of AC/JC for a period of six months if order is not issued within six months of issue of provisional order in Form GST ASMT-04
10. Further extension of Commissioner can be sought if order is not being issued within extended period
11. Issue of Final Assessment order in Form GST ASMT-07
12. Taxpayer to apply for release of security in Form GST ASMT-08
13. Tax officer to obtain approval of competent authority for release of security
14. Updation of internal communications
15. Upload additional documents or communication done with the taxpayer related to the case from time to time
16. Issue of order for release of security in Form GST ASMT-09
17. Tax Official to physically handover the Bank Guarantee and bond to taxpayer

To act on the pending provisional assessment cases, in the role of Adjudicating Authority, perform following steps:

A. Searching for the pending Provisional Assessment cases
B. Take action using **APPLICATIONS** tab of Case Detail page: View Submitted Application by the Taxpayer
C. Take action using **NOTICES** tab of Case Detail page: Issue Notice to the Taxpayer

- C (1). Additional Information in Form GST ASMT-02
- C (2). Issue a Reminder
- C (3). Issue an Adjournment
- C (4). Additional Information in Form GST ASMT-06
- C (4). Additional Information for Release of Security

D. Take action using **REPLIES** tab of Case Detail page: View Replies by the Taxpayer, if any
E. Take action using **PROCEEDINGS** tab of Case Detail page: Add Personal Hearing Proceedings
F. Take action using **ORDERS** tab of Case Detail page: Issue Order

- F (1). Issue Provisional Assessment Order in Form GST ASMT-04
- F (2). Rejection Order
- F (3). Furnished Security Modified

- F (4). Furnished Security Resubmit
- F (5). Furnished Security Accept
- F (6). Final Assessment Order in Form GST ASMT-07
- F (7). Release of Security in Form GST ASMT-09
- F (8). Order of Rejection against Release of Security

G. Take action using **INTERNAL COMMUNICATION** tab of Case Detail page:

- G (1). Upload Internal Communication before Provisional Assessment Order
- G (2). Upload Internal Communication before Release of Security

H. Take action using **SECURITY** tab of Case Detail page: View Security details

I. Take action using **REFERENCES** tab of Case Detail page:

- I (1). Add Communication
- I (2). Add Reference of Case

-

Click each hyperlink above to know more.

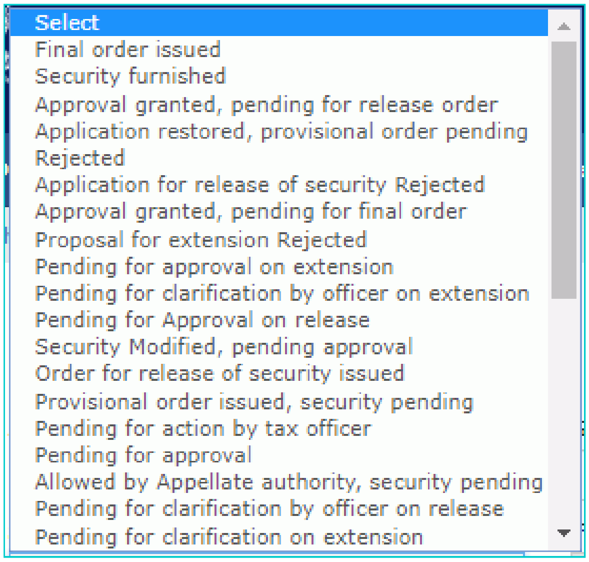
A. Go to pending Provisional Assessment cases by searching for the ARN (Application Reference Number)/GSTIN/Status/Period

To go to pending Provisional Assessment cases page, perform following steps:

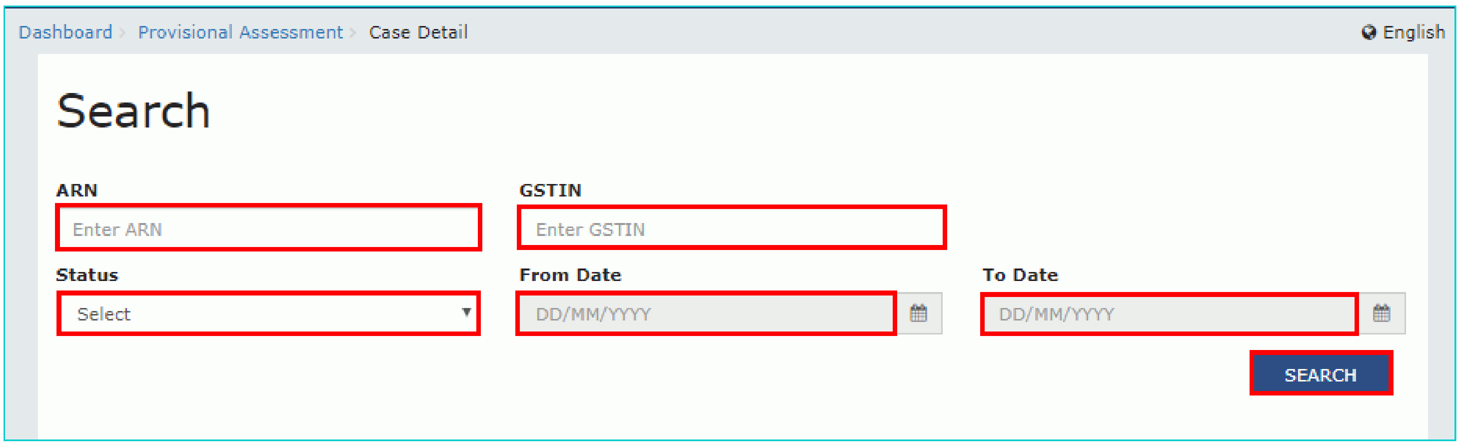
1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment** option.

4. Search page is displayed. Choose any one of the four displayed fields as your search criteria and enter the required information: **ARN**, **GSTIN, Status** or **Period From** and **Period To** Date.

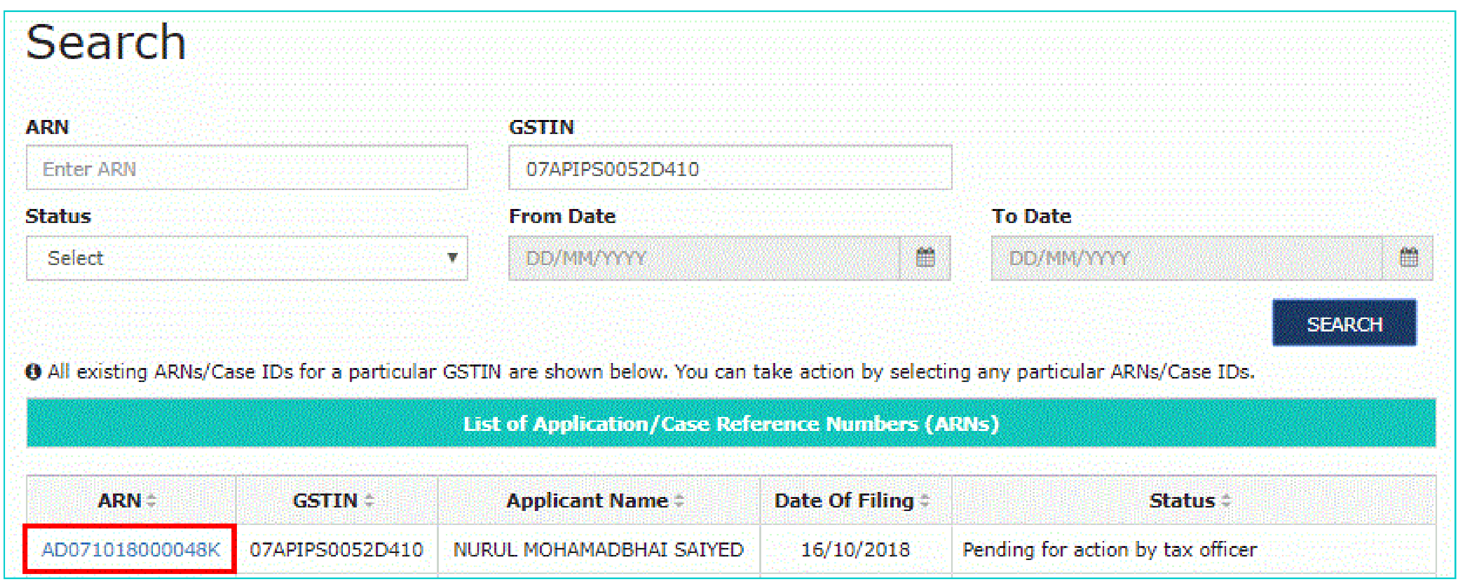
Note: You must enter data in at least one field to proceed.



5. Click the **SEARCH** button.

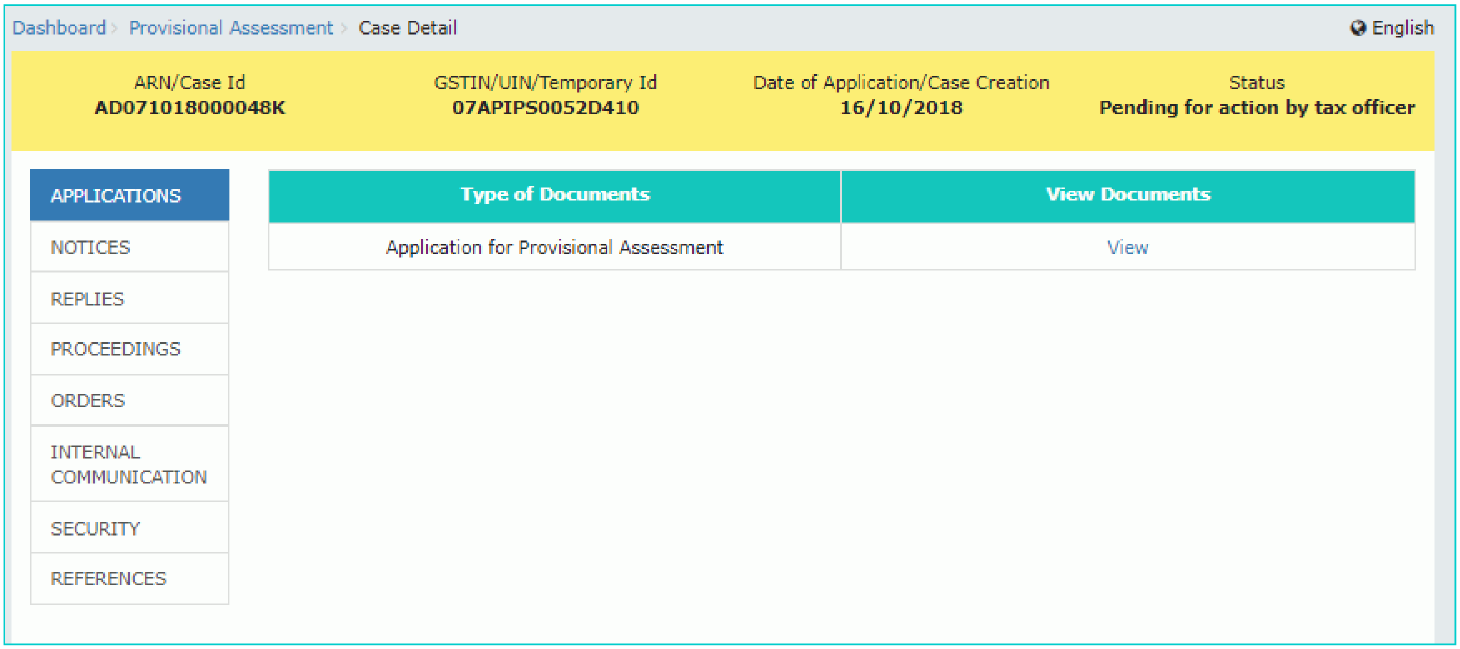


6. Based on your search criteria, the required ARN(s) gets displayed. Click the **ARN** hyperlink of the case you want to act on.



7. **Provisional Assessment** Case Detail page is displayed. From this page, you can initiate proceedings for conducting provisional assessment by operating on the tabs provided at the left-hand side of the page: APPLICATIONS, NOTICES, REPLIES,

PROCEEDINGS, ORDERS, INTERNAL COMMUNICATION, SECURITY and REFERENCES.



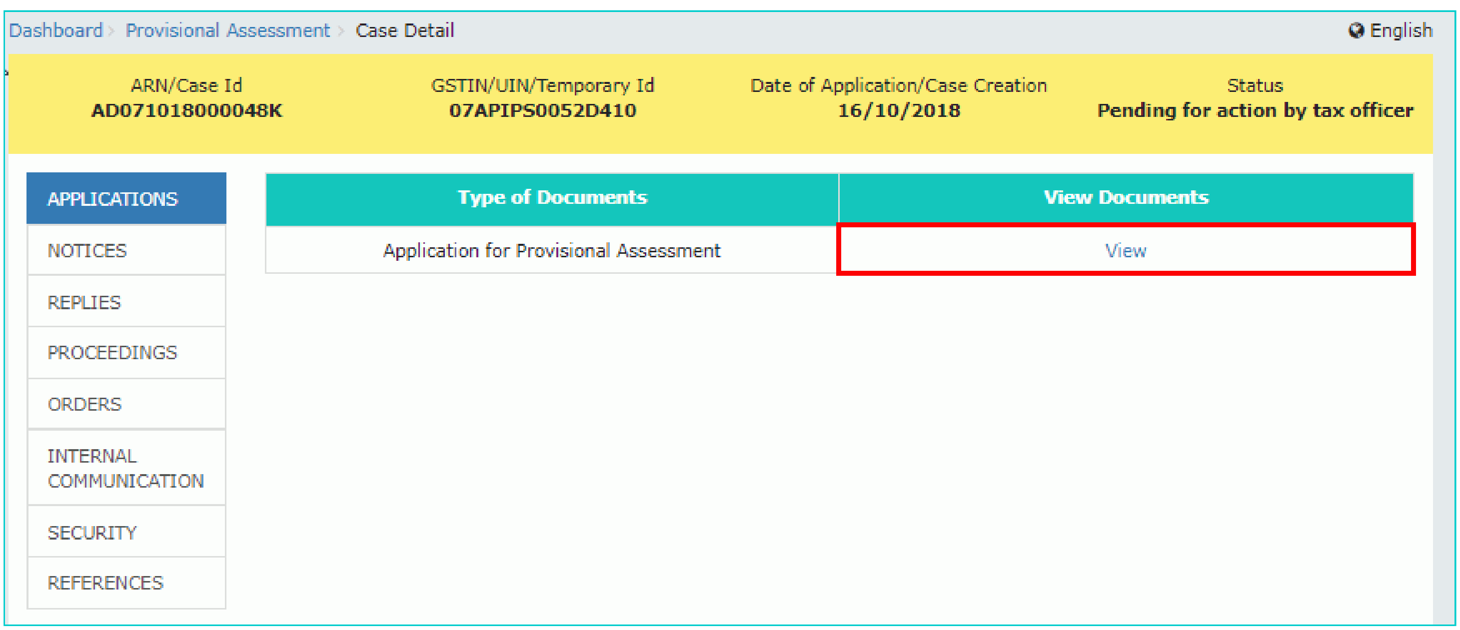
-

[Go back to the Main Menu]

B. View Submitted Application by the Taxpayer

To view application/ document submitted by the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **APPLICATIONS** tab if it is not selected by default. This tab displays the entire application, in PDF mode, with all its attachments.
2. Click the **View** links under View Documents column to view the application/ information and its attachments in PDF mode.

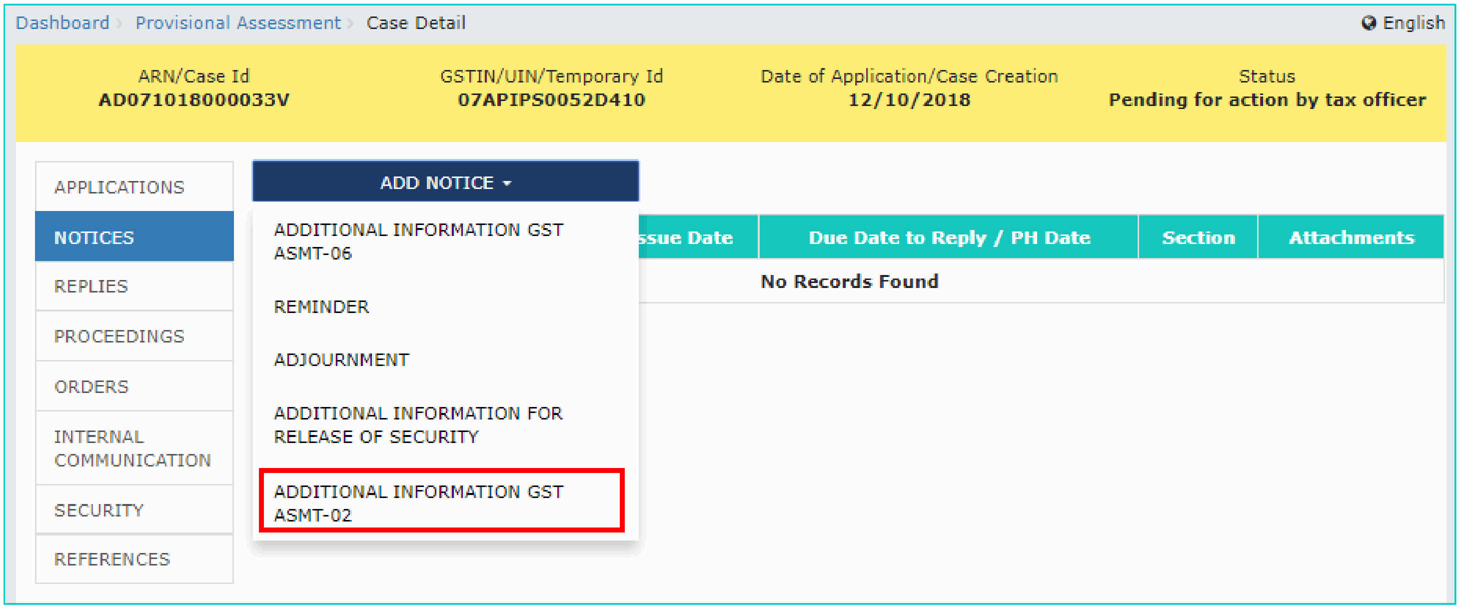


[Go back to the Main Menu]

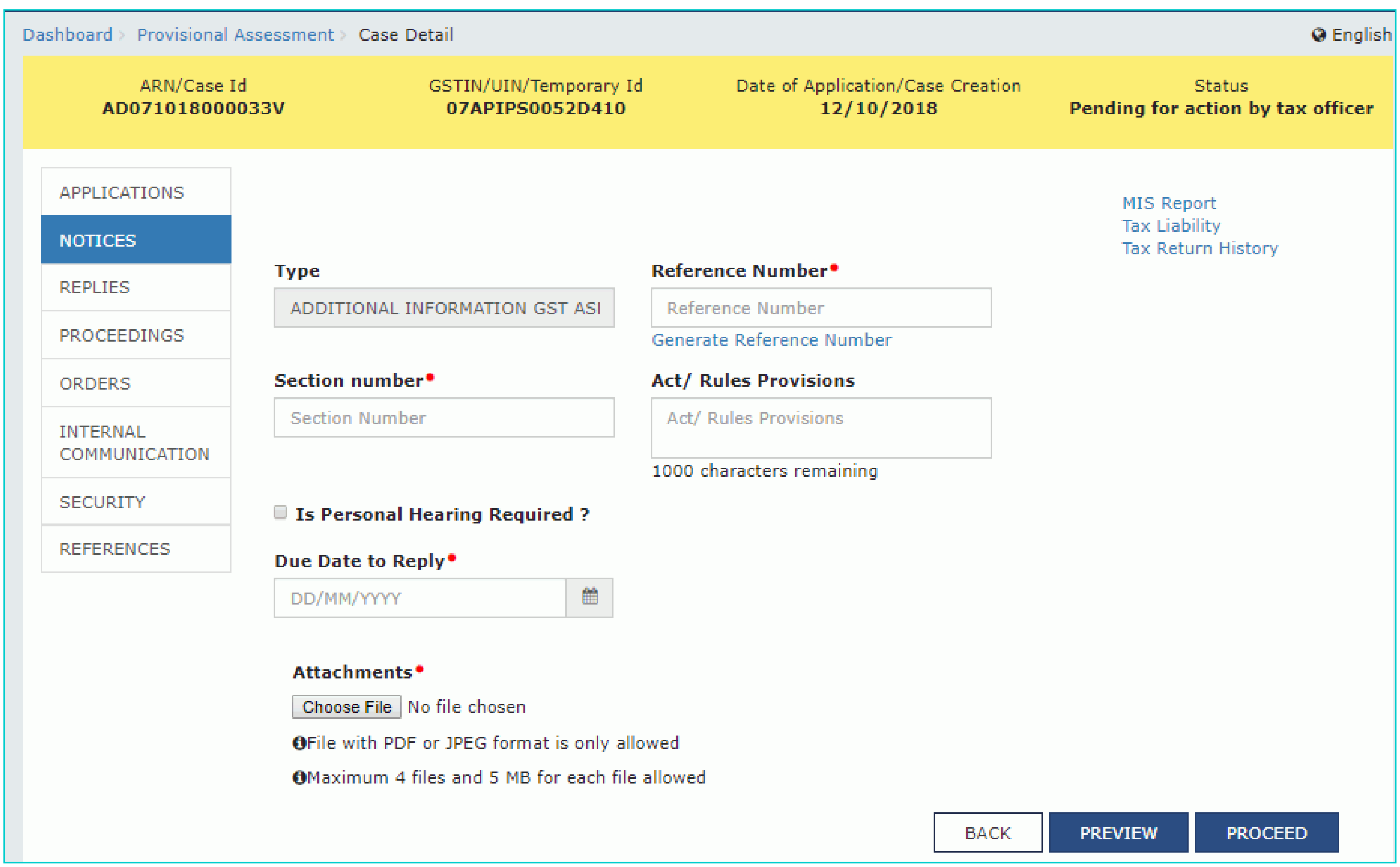
C (1). Additional Information in Form GST ASMT-02

To issue notice for additional information from the taxpayer on the application filed, perform following steps:

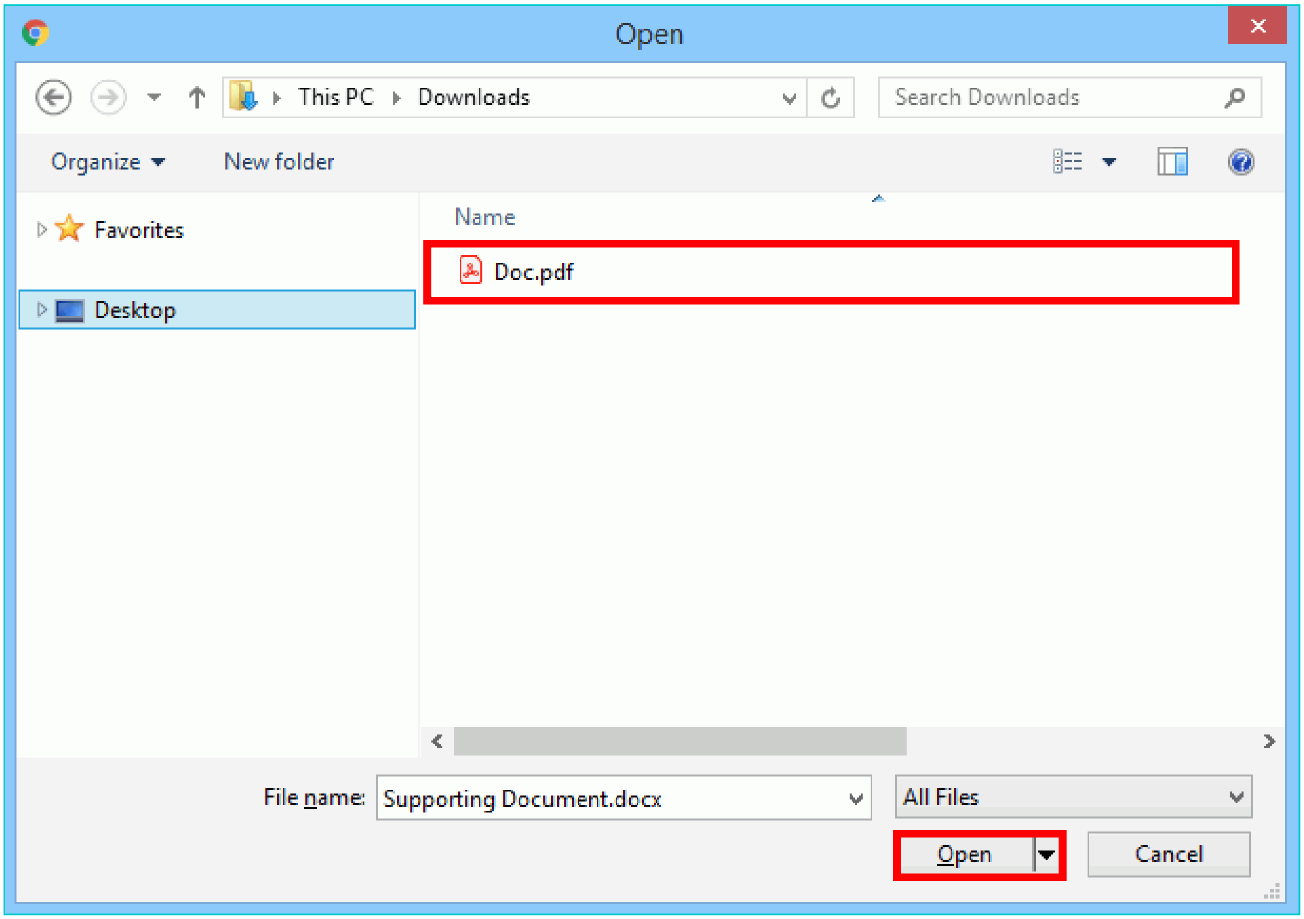
1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices *(Additional Information/Reminder/Adjournment)* issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **ADDITIONAL INFORMATION GST ASMT-02**.

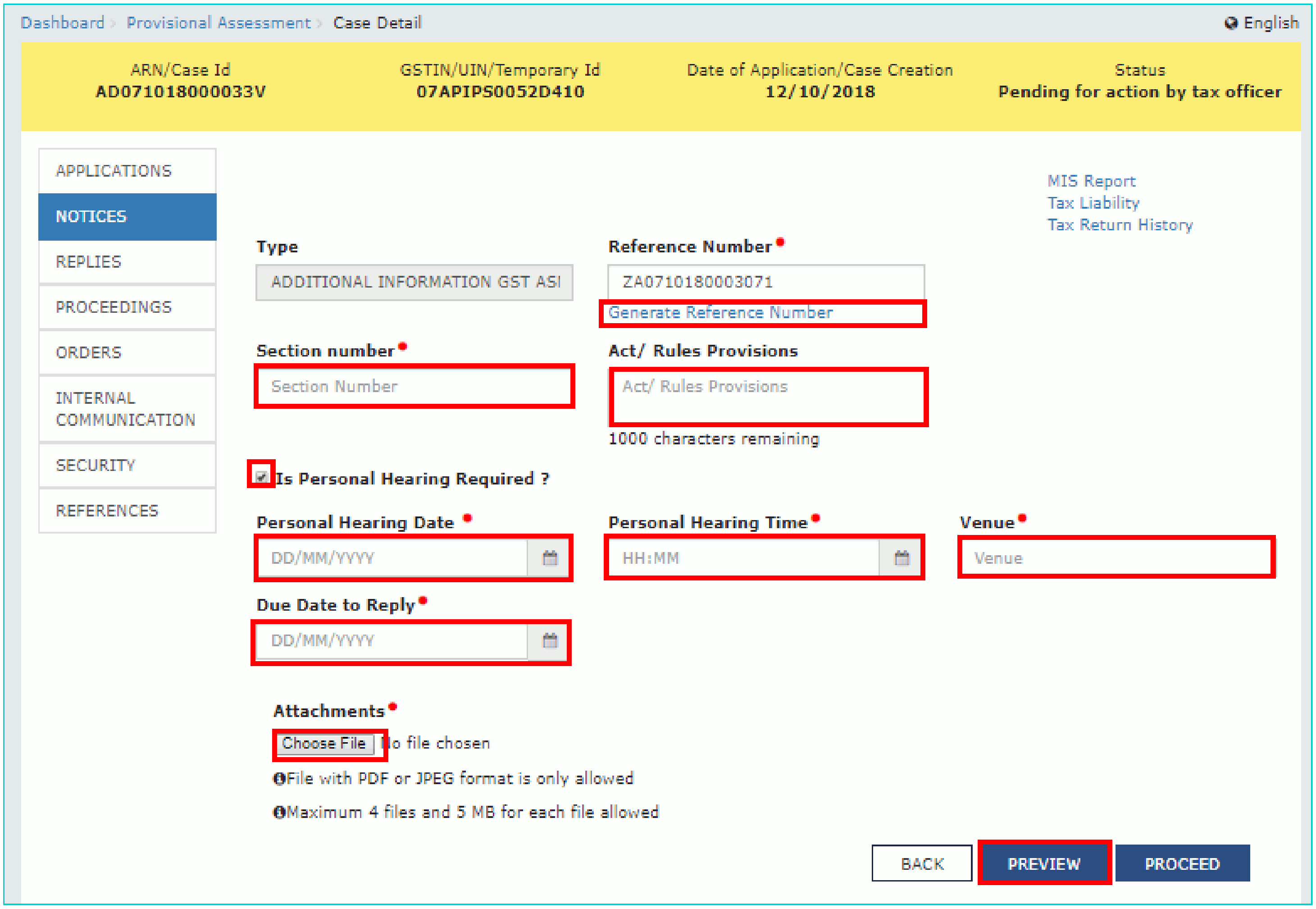


3. The **ADDITIONAL INFORMATION GST ASMT-02** page is displayed.



4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. In the **Acts/ Rules Provisions** field, enter the Act or Rule provision detail.
6. In the **Section Number** field, enter the section number.
7. In case personal hearing is required, select the **Is Personal Hearing Required checkbox**.
8. Select the **Personal Hearing Date** using the calendar.
9. Select the **Personal Hearing Time**.
10. In the **Venue** field, enter the name of the place where you would like to call the taxpayer for personal hearing.
11. Select the **Due Date to reply** using the calendar.
12. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice.
13. Select the relevant document and click the **Open** button.





13. Click **PREVIEW** and a system-generated draft notice of additional information gets downloaded into your machine as displayed.
14. Check the system-generated draft notice carefully to rule out any discrepancy.

Form GST ASMT - 02

[See rule 98(2)]

Reference No : ZA0710180003071 Date : 18/10/2018

To

GSTIN/ Temporary ID : 07APIPS0052D410
Name : NURUL MOHAMADBHAI SAIYED
Address : 12, qw, ww, Central Delhi, Delhi, 110000

ARN : AD071018000033V Date : 12/10/2018

Notice for Seeking Additional Information / Clarification / Documents for Provisional Assessment

Please refer to your application referred to above. While examining your request for provisional assessment, it has been found that the information/documents/ clarifications, as mentioned in attached annexure are required for processing the same.

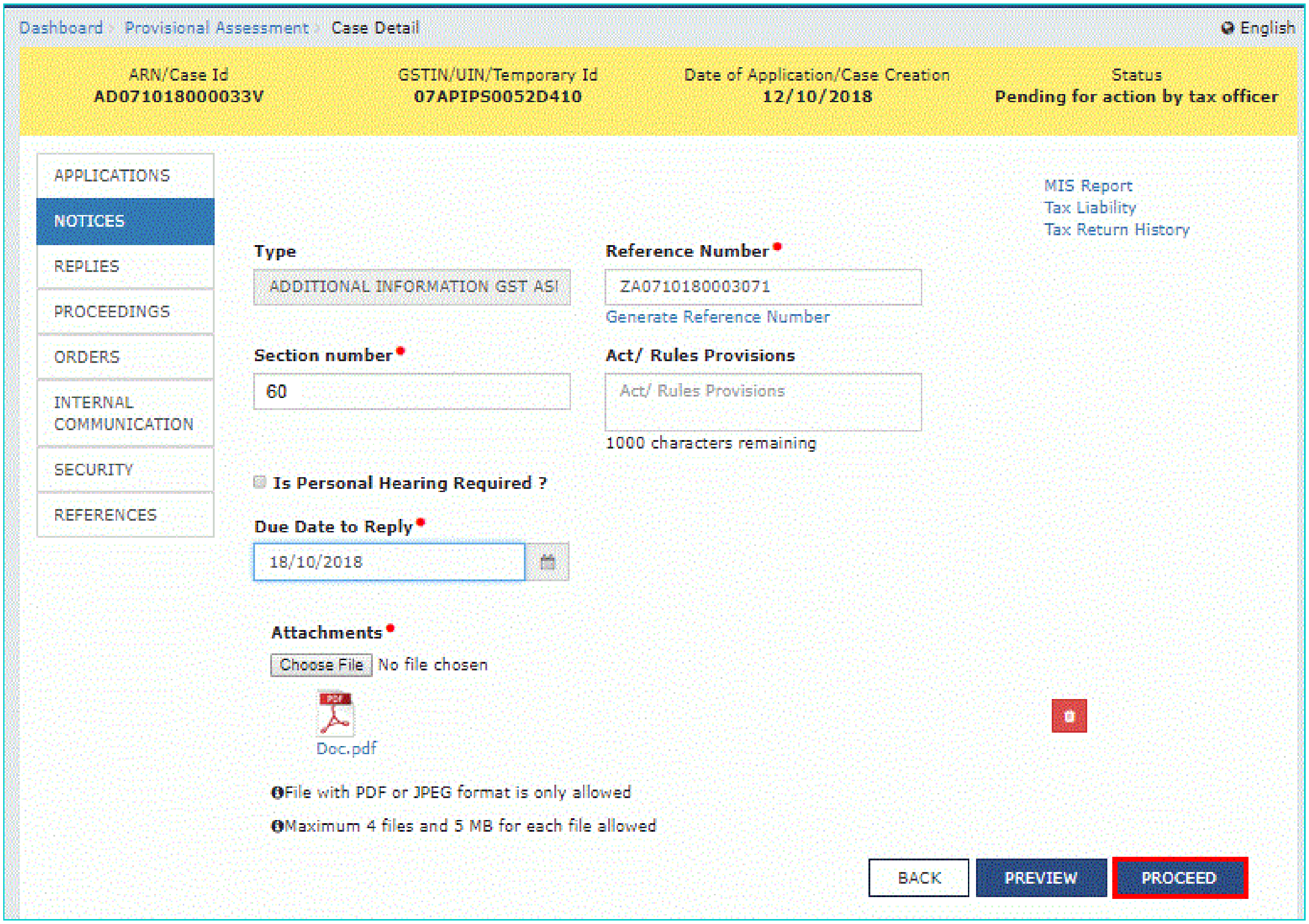
You are, therefore, requested to provide the information /documents/ within the period /date mentioned in the table below from the date of receipt of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date, your application is liable to be rejected without making any further reference to you.

You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

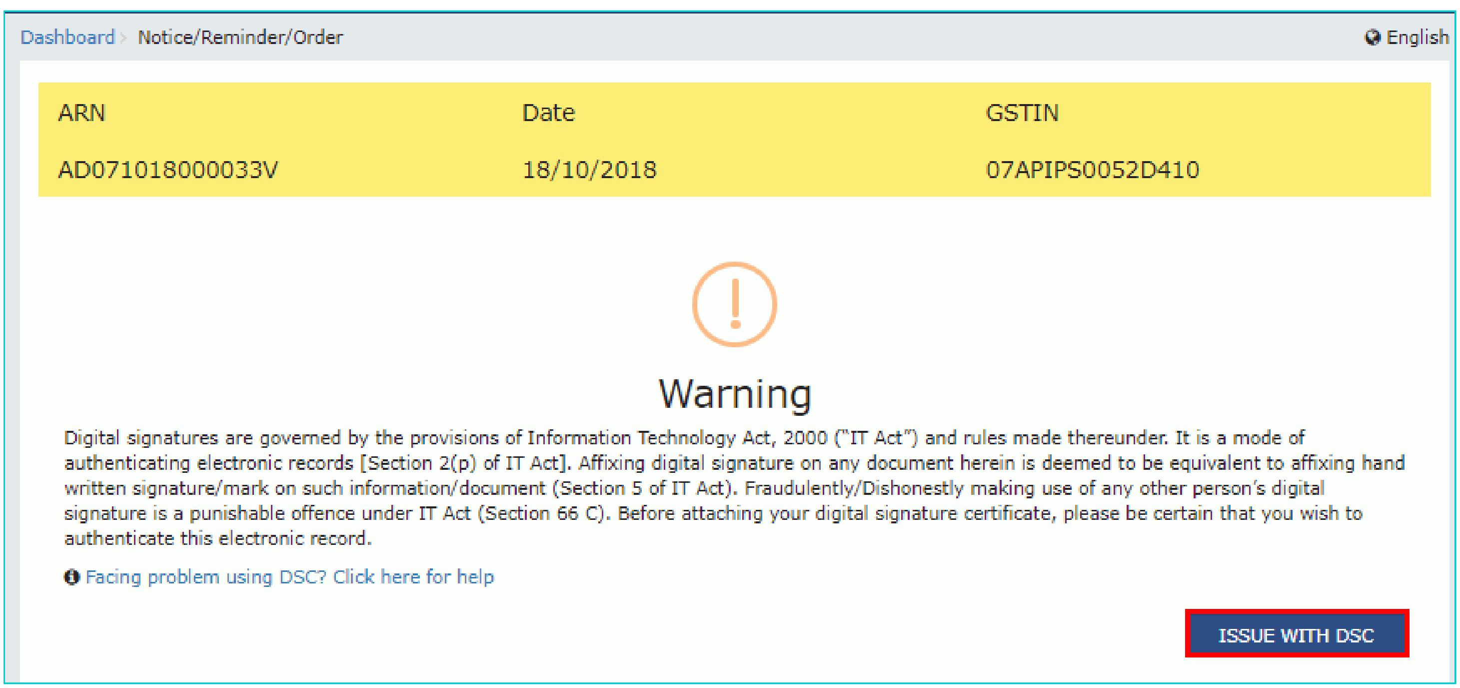
Sr. No.	Particulars	Details
1	Section under which show cause notice is issued	32
2	Date by which reply has to be submitted	NA
3	Date of Personal Hearing	NA
4	Time of Personal Hearing	NA
5	Venue where Personal Hearing will be held	NA

Signature
Name: Haripriya Santhanam
Designation: Lower Division Clerks
Jurisdiction: 100:Zone 9:Delhi

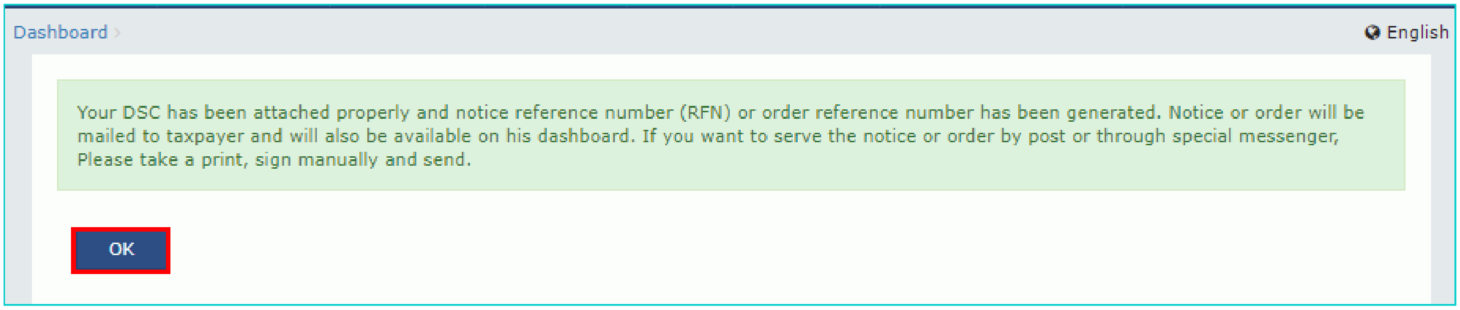
15. Go back to the Additional Information page. Click **PROCEED** button**.**



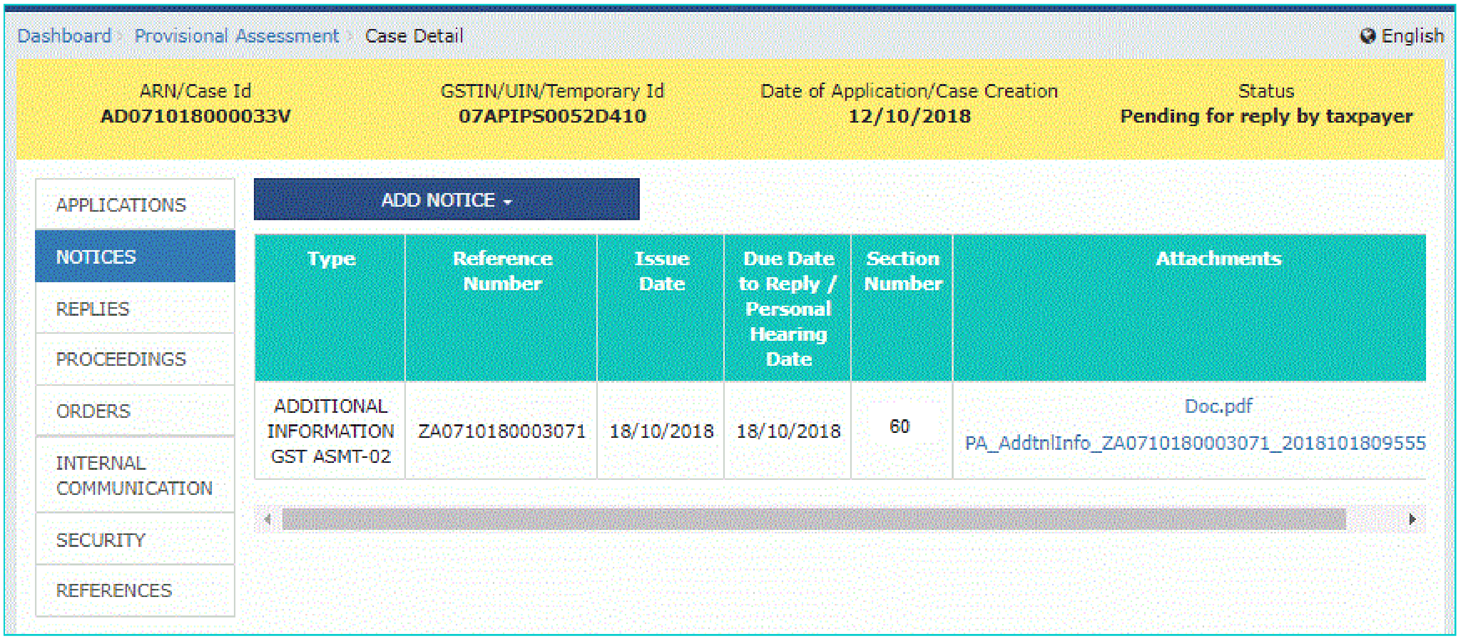
16. Click **ISSUE with DSC.**



17. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



18. The updated **Case Detail** page is displayed, with the table containing the record of the additional information just issued and the **Status** updated to "Pending for reply by taxpayer". Also, system would send the intimation to the taxpayer via email and SMS, and make this additional information notice available on the Taxpayer's dashboard.

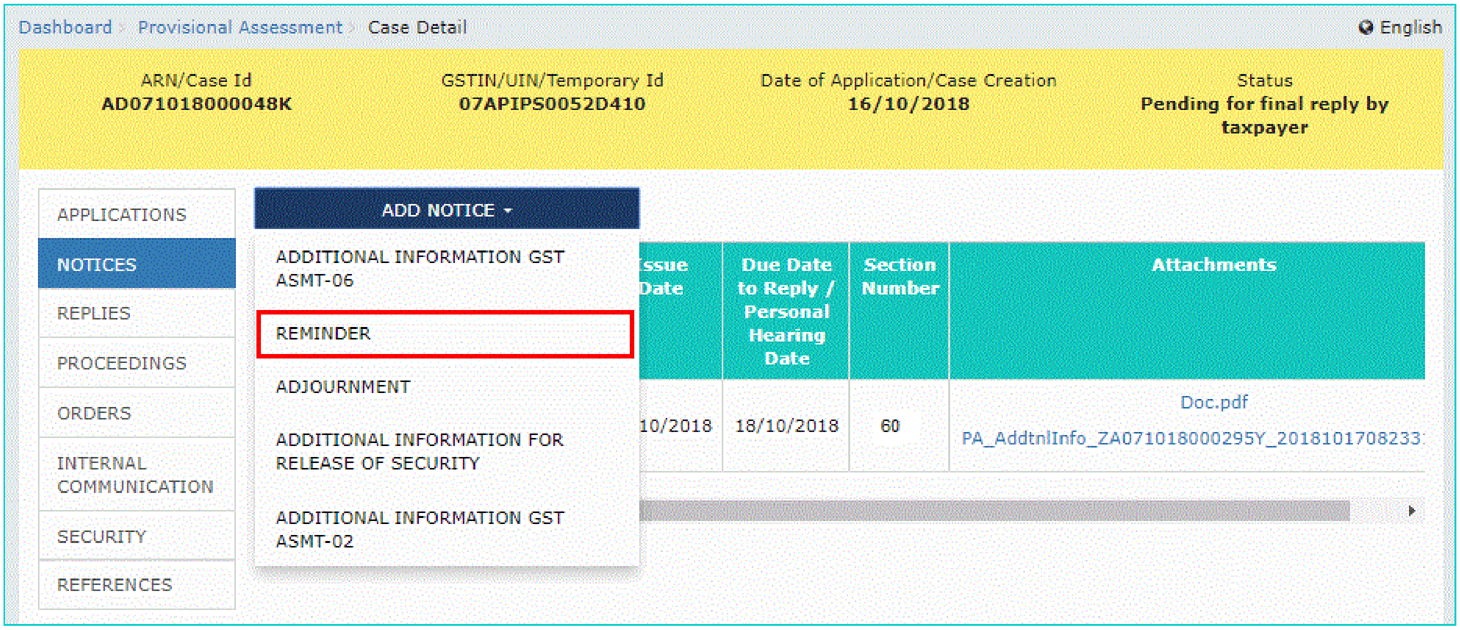


[Go back to the Main Menu]

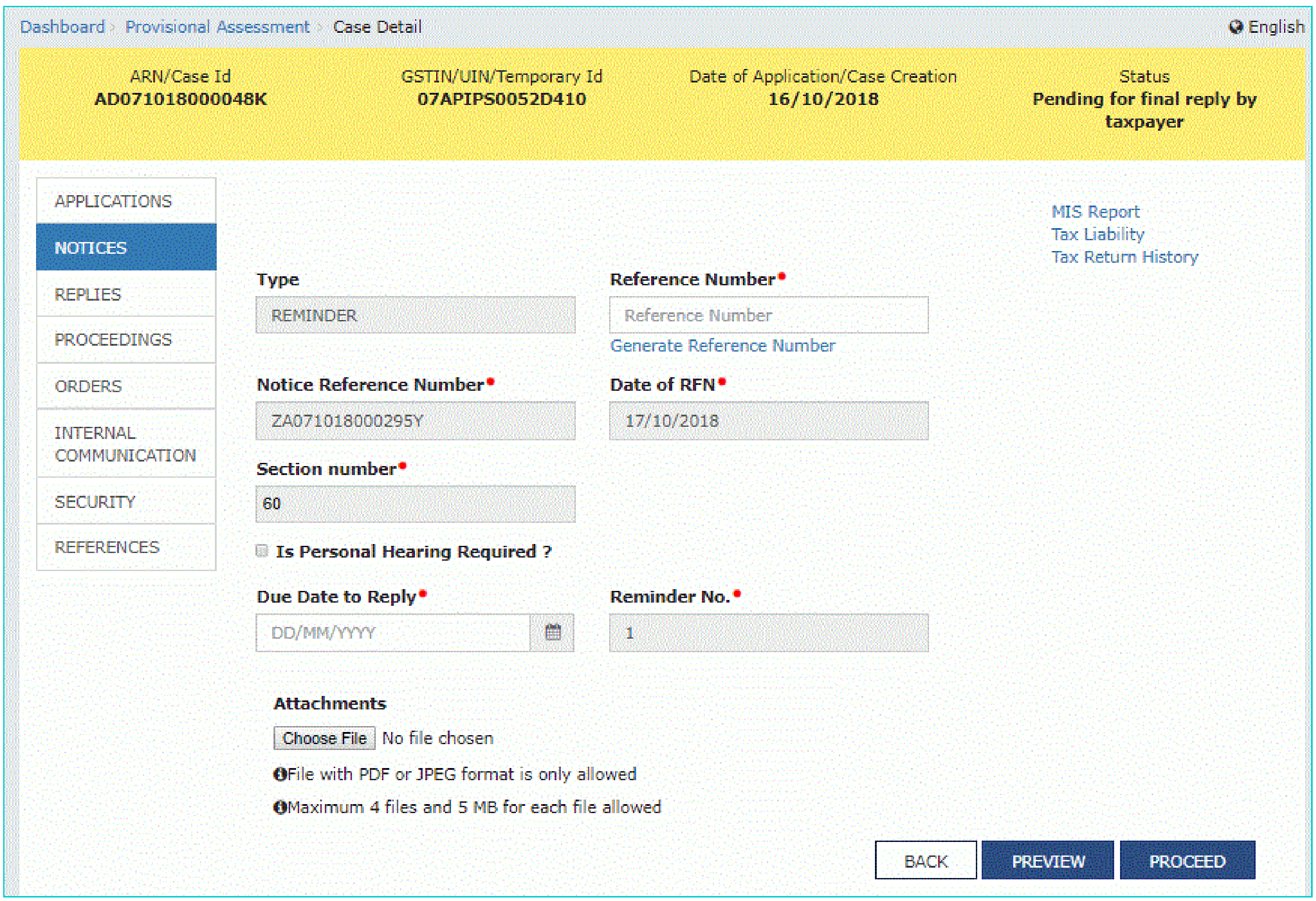
C (2). Issue a Reminder

To issue a reminder to taxpayer who has neither replied to the SCN within time specified nor attended a personal hearing, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices *(Additional Information/Reminder/Adjournment)* issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **REMINDER**.

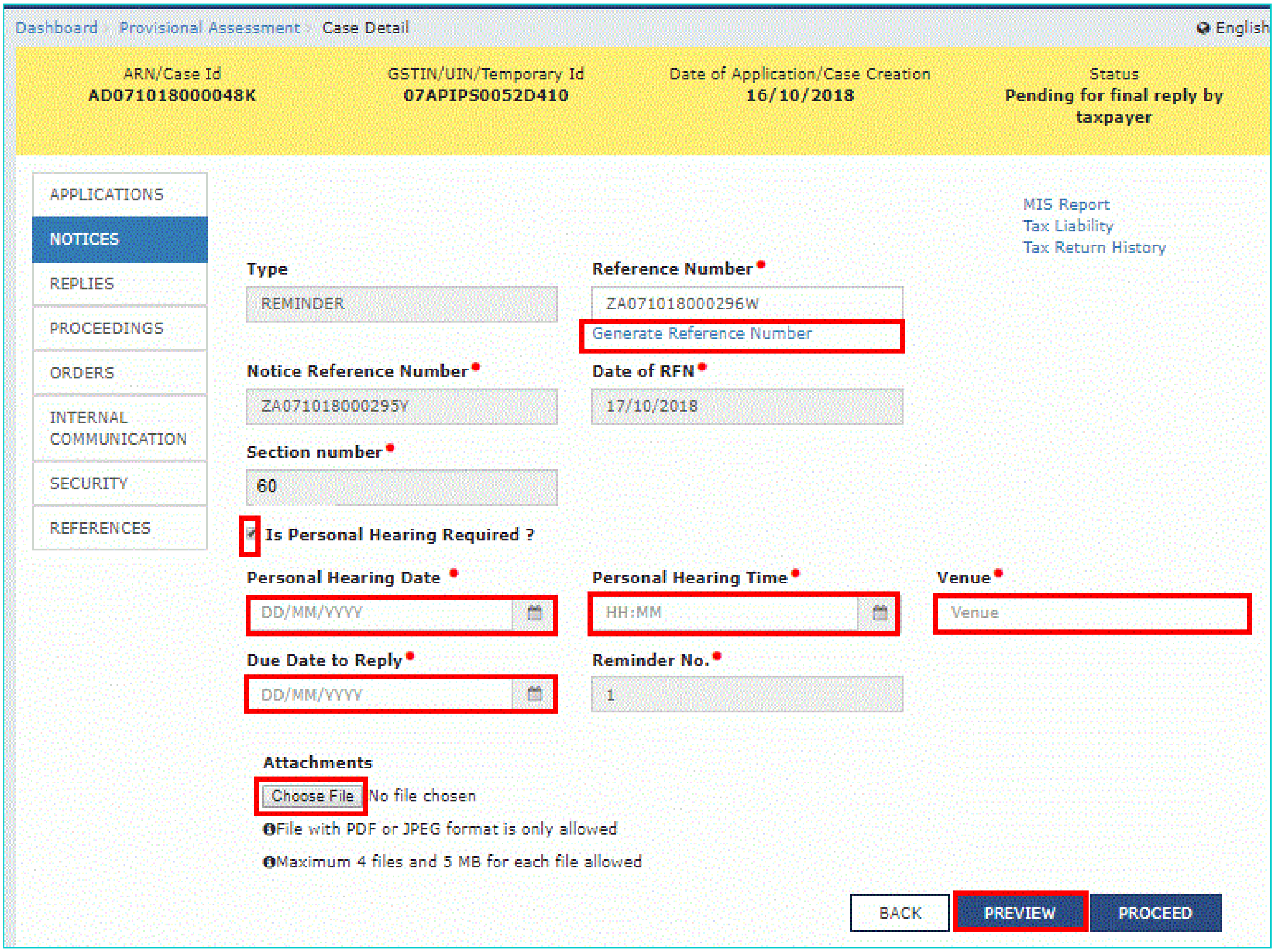


3. The **REMINDER** page is displayed.



4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. In case, personal hearing is required, select the **Is Personal Hearing Required checkbox**.
6. Select the **Personal Hearing Date** using the calendar.
7. Select the **Personal Hearing Time**.

8. In the **Venue** field, enter the name of the place where you would like to call the taxpayer for personal hearing.
9. Select the **Due Date to reply** using the calendar.
10. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice.



11. Click **PREVIEW** and a system-generated draft notice of reminder gets downloaded into your machine as displayed.
12. Check the system-generated draft reminder carefully to rule out any discrepancy.

Office of Lower Division Clerks
Jurisdiction: 100:Zone 9:Delhi, State/UT: Delhi

Reminder - 1

Reference No: ZA071018000296W Date: 17/10/2018

To

GSTIN/ Temporary ID : 07APIPS0052D410
Name : NURUL MOHAMADBHAI SAIYED
Address : 12, qw, ww, Central Delhi, Delhi, 110000

SCN Reference No : ZA071018000295Y **Date : 17/10/2018**

Previous reminder reference no : NA **Date : NA**

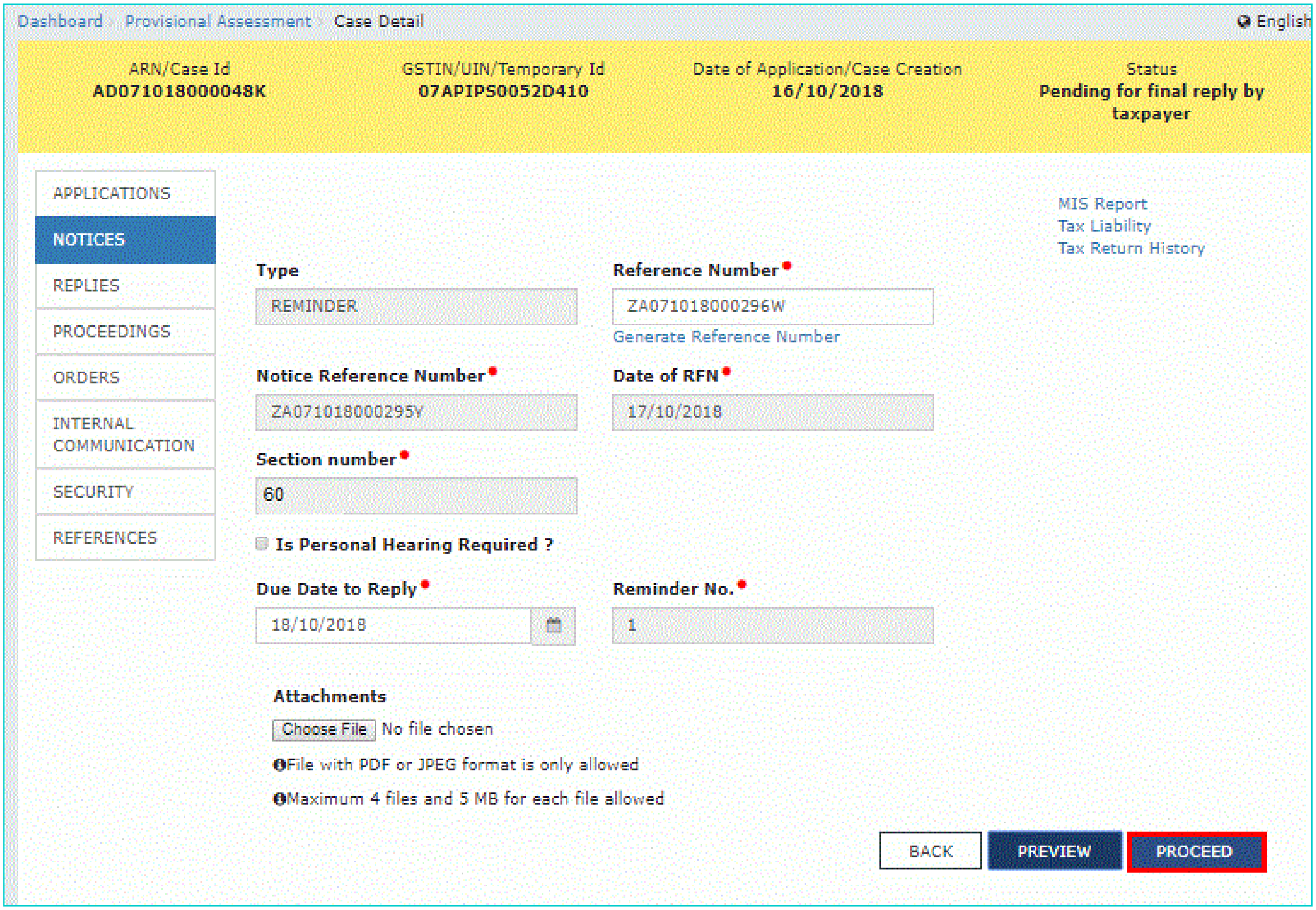
Reminder

With reference to the show cause notice referred above, neither you have filed any reply, nor you have appeared on the date mentioned in the notice to explain the reasons for the charges mentioned therein.
You are once again requested to furnish the reply by the date mentioned in table below.
You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.
You are also requested to bring documents mentioned in the attached annexure,if any relating to case on the date of hearing and other information called therein.

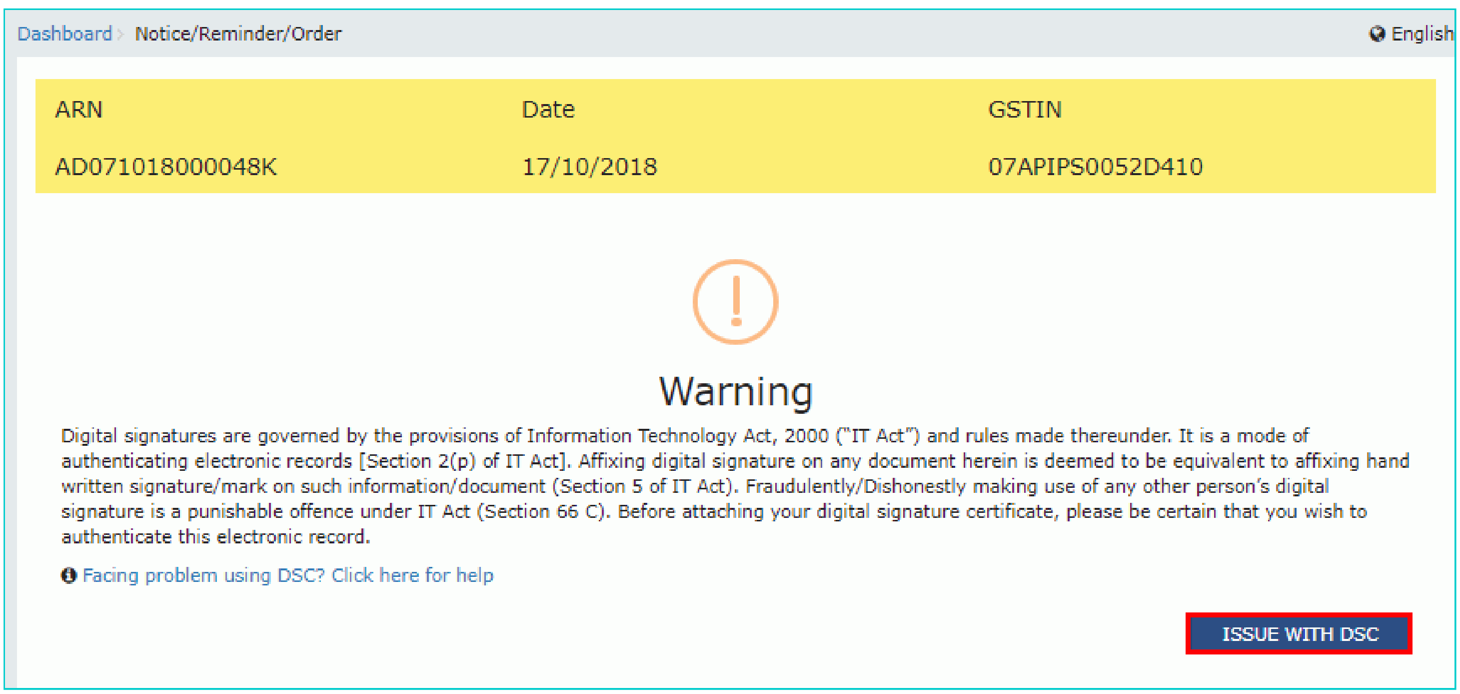
Sr. No.	Description	Particulars
1.	Date by which reply has to be submitted	18/10/2018
2.	Date of Personal Hearing	NA
3.	Time of Personal Hearing	NA
4.	Venue where Personal Hearing will be held	NA

Signature
Name: Haripriya Santhanam
Designation: Lower Division Clerks
Jurisdiction: 100:Zone 9:Delhi

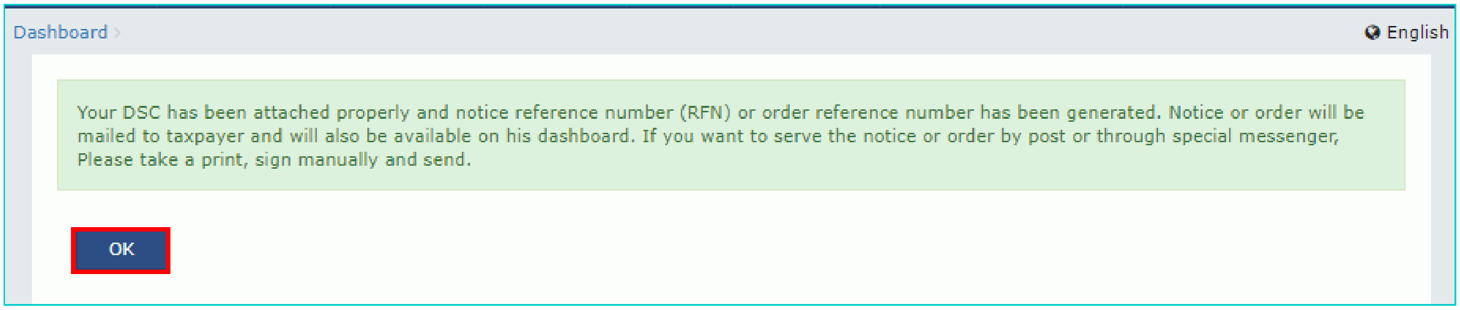
13. Go back to the reminder page. Click **PROCEED** button**.**



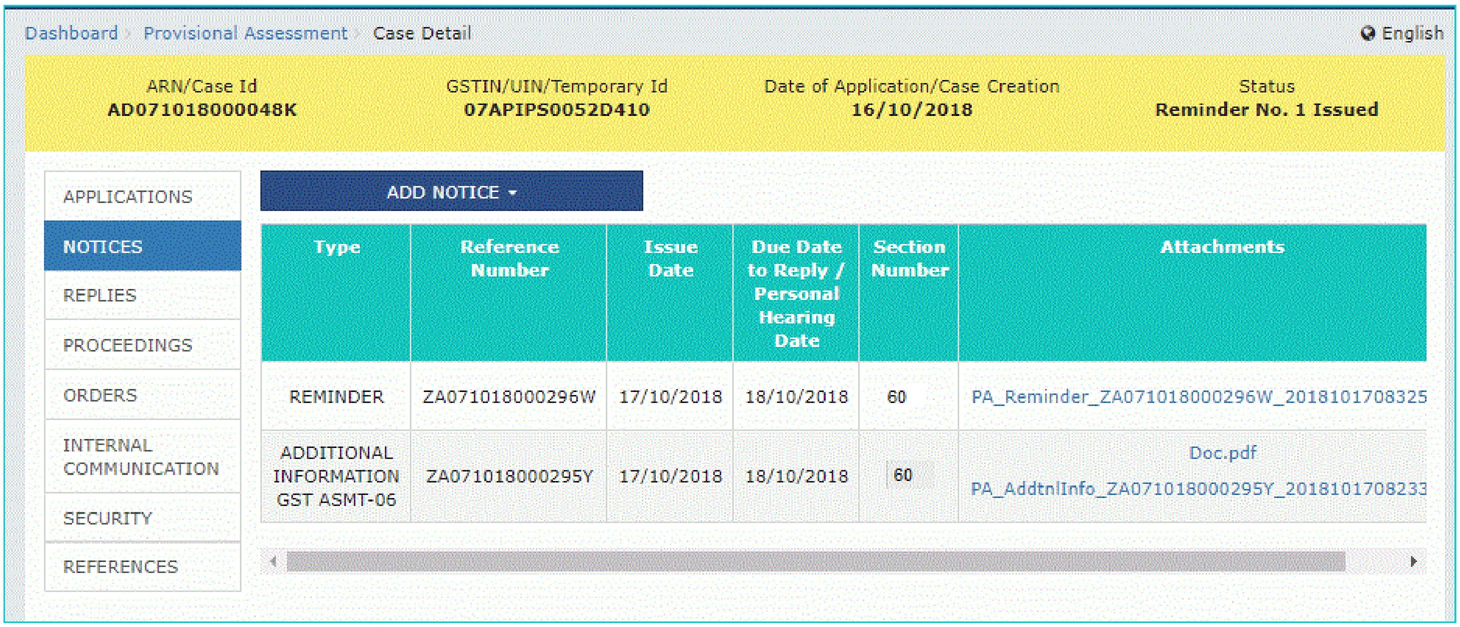
14. Click **ISSUE with DSC.**



15. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



16. The updated **Case Detail** page is displayed, with the table containing the record of the reminder just issued and the **Status** updated to "Reminder No. 1 Issued". Also, system would send the intimation to the taxpayer via email and SMS, and make this reminder notice available on the Taxpayer's dashboard.
Note: You can issue only three reminders against a particular case.

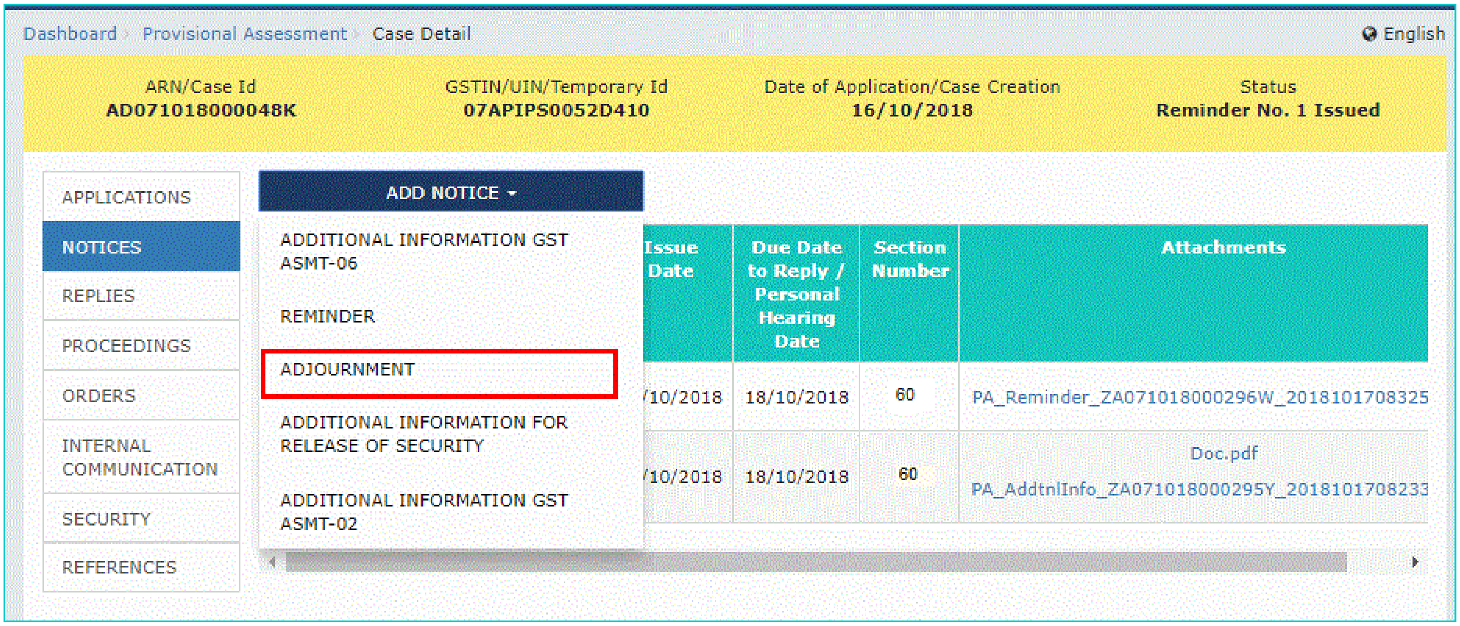


[Go back to the Main Menu](#)

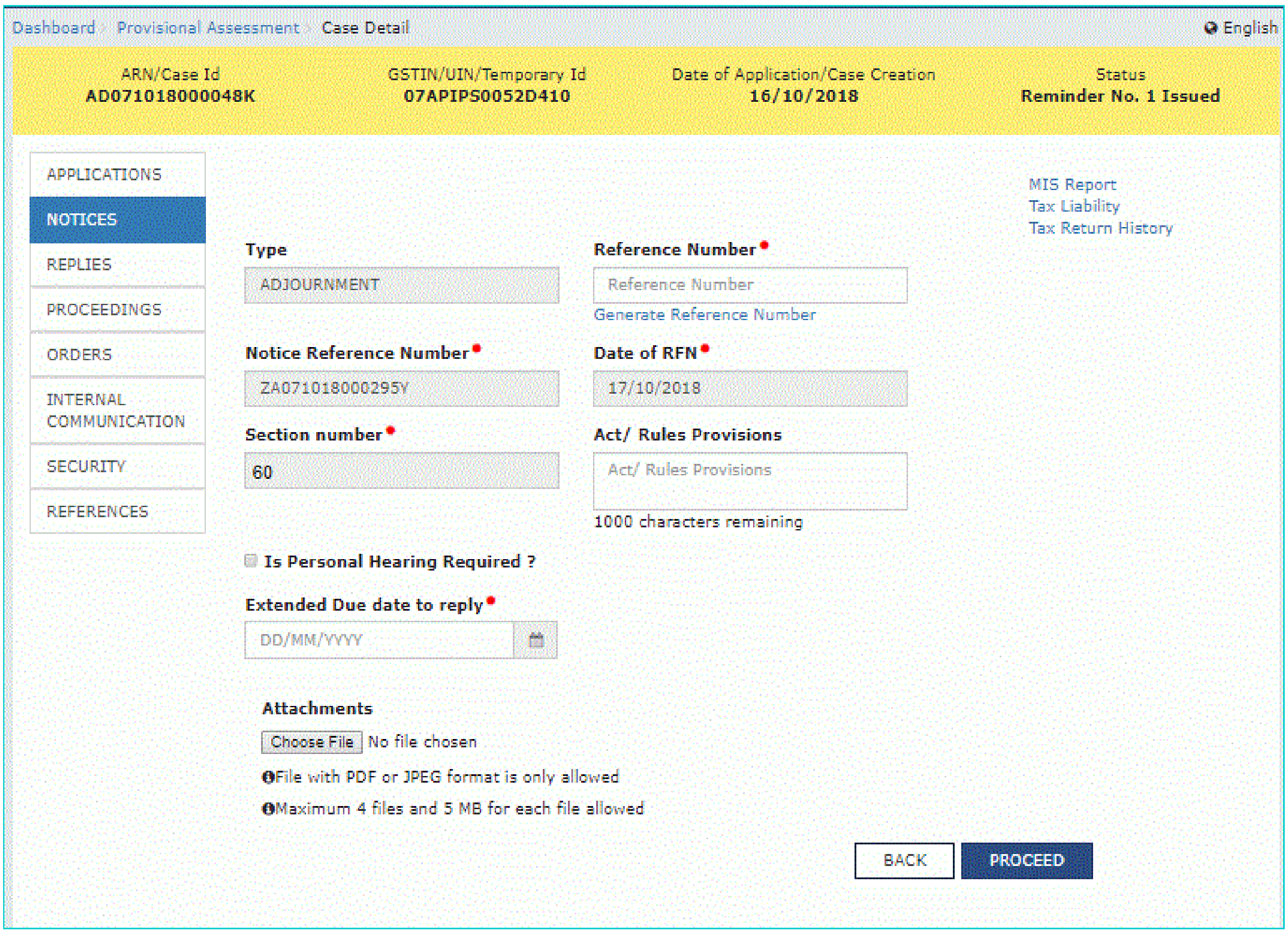
C (3). Issue an Adjournment

To update adjournment details for a taxpayer who has filed an application of extension offline, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices *(Additional Information/Reminder/Adjournment)* issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **ADJOURNMENT**.

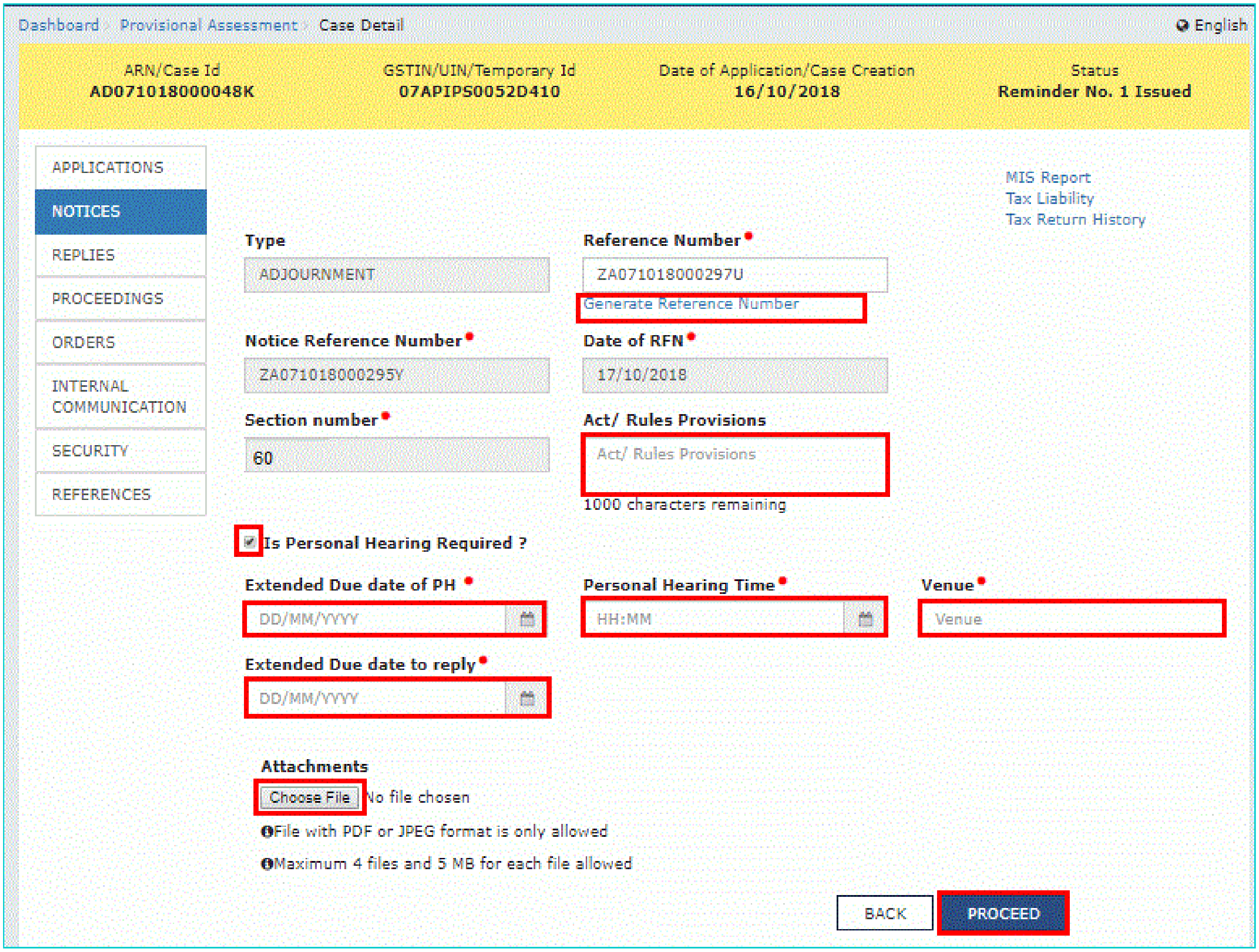


3. The **ADJOURNMENT** page is displayed.

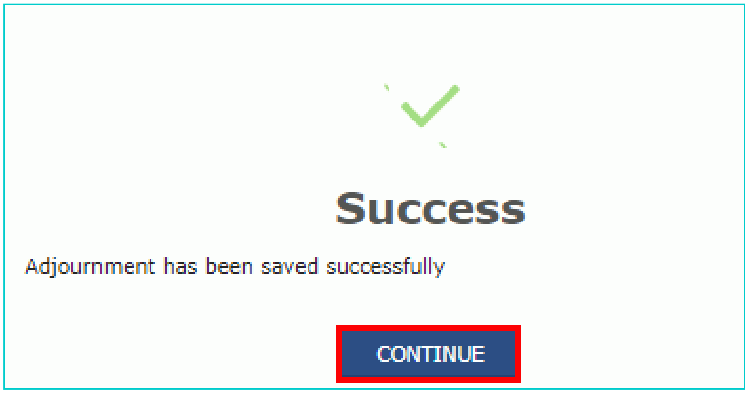


4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. In the **Acts/ Rules Provisions** field, enter the Act or Rule provision detail.

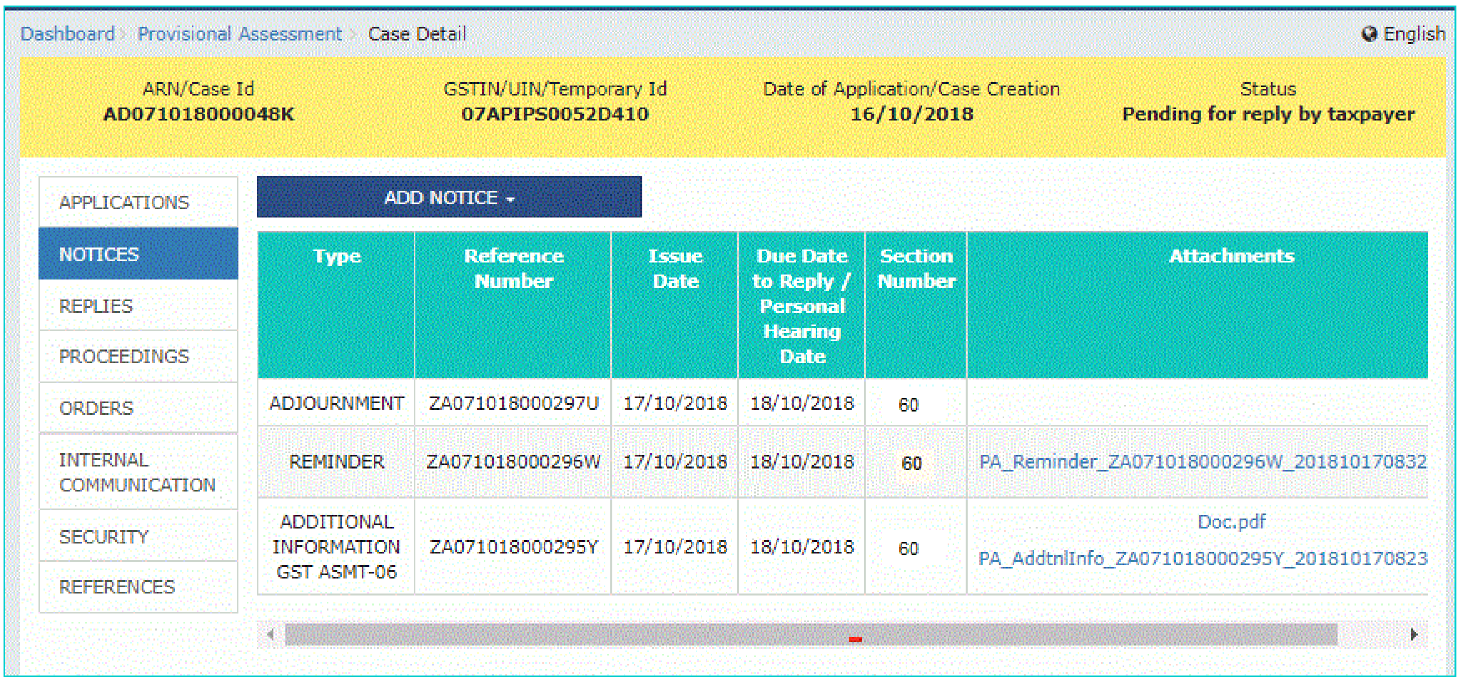
6. In case personal hearing is required, select the **Is Personal Hearing Required checkbox**.
7. Select the **Personal Hearing Date** using the calendar.
8. Select the **Personal Hearing Time**.
9. In the **Venue** field, enter the name of the place where you would like to call the taxpayer for personal hearing.
10. Select the **Due Date to reply** using the calendar.
11. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice as has been described earlier.
12. Click **PROCEED** button.



13. A success message popup is displayed. Click **CONTINUE**.



14. The updated **Case Detail** page is displayed, with the table containing the record of the adjournment just issued and the **Status** updated to "Pending for reply by taxpayer". Also, system would send the intimation to the taxpayer via email and SMS, and make this adjournment details available on the Taxpayer's dashboard.

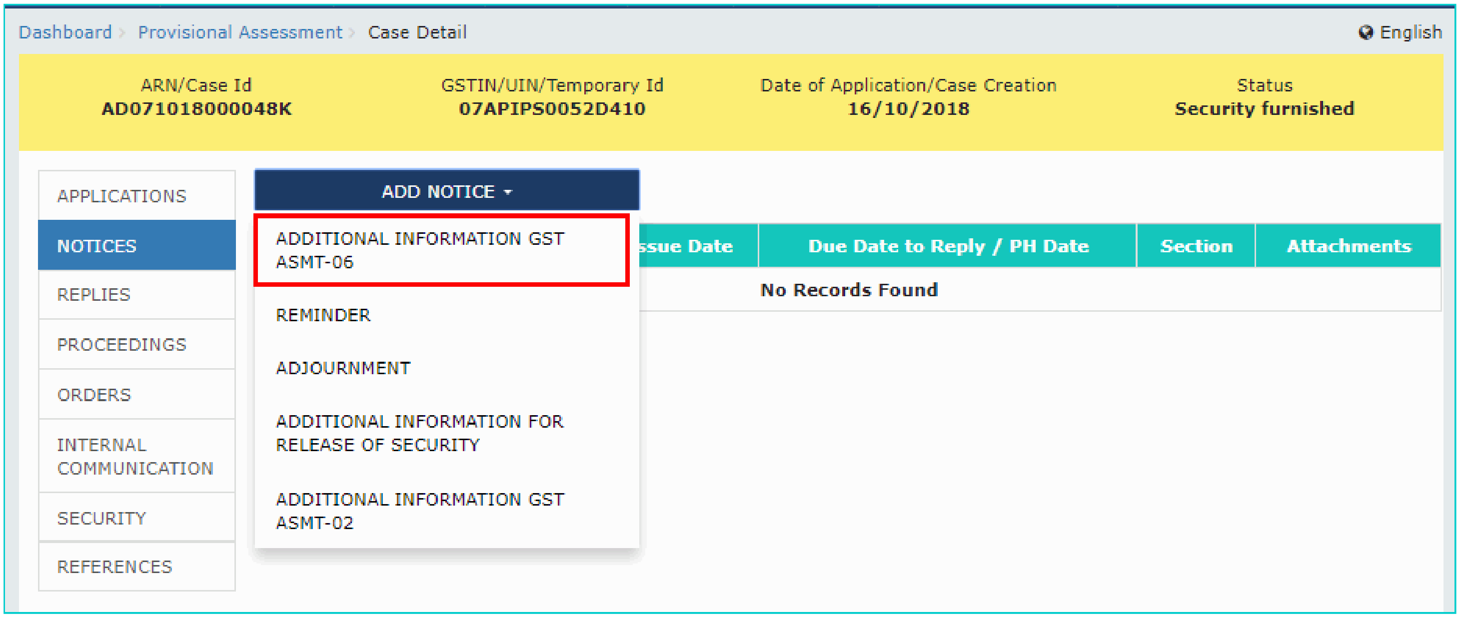


[Go back to the Main Menu](#)

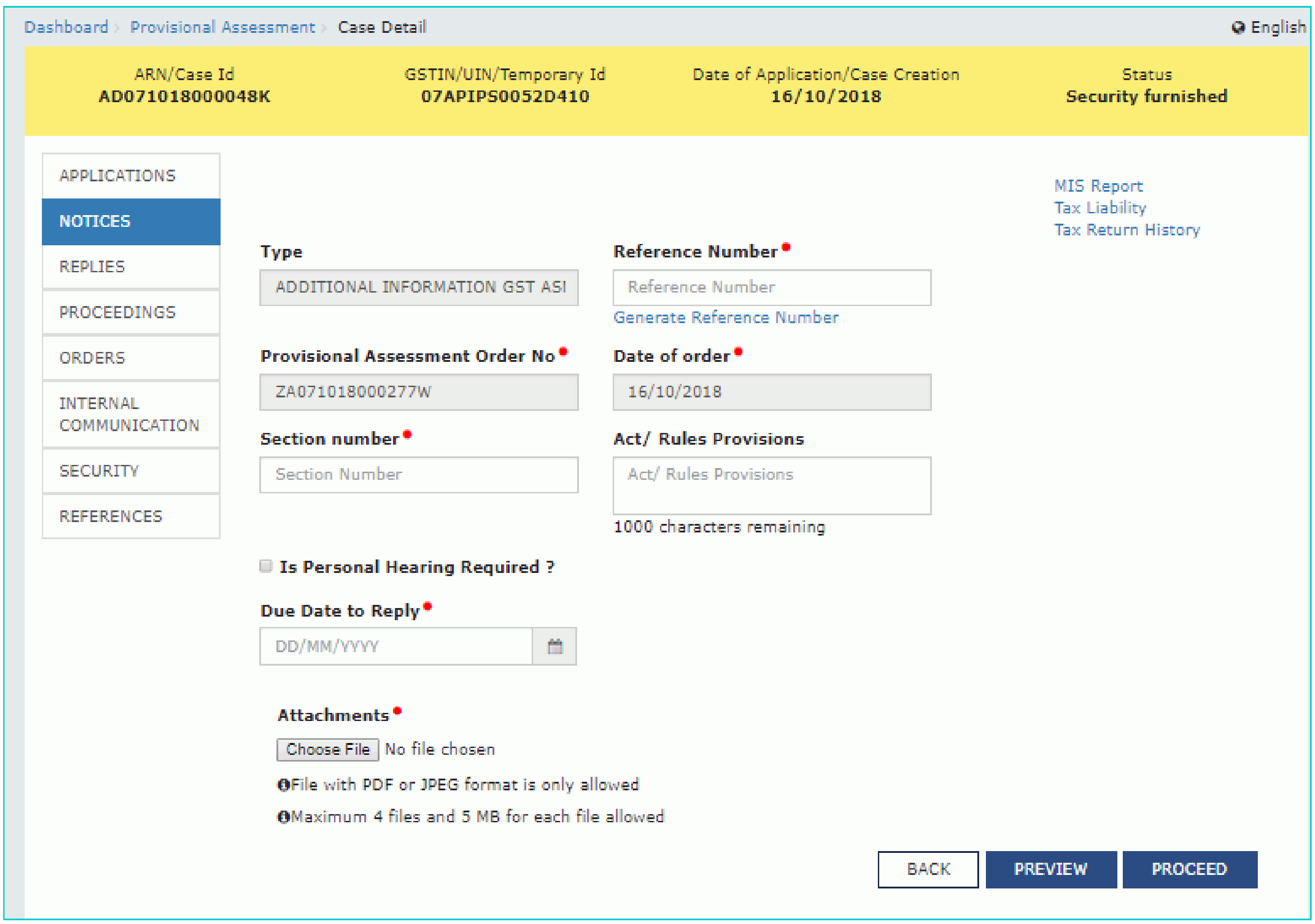
C (4). Additional Information in Form GST ASMT-06

To issue notice for additional information to the taxpayer for seeking any clarification in order to issue final assessment order, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices *(Additional Information/Reminder/Adjournment)* issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **ADDITIONAL INFORMATION GST ASMT-06**.

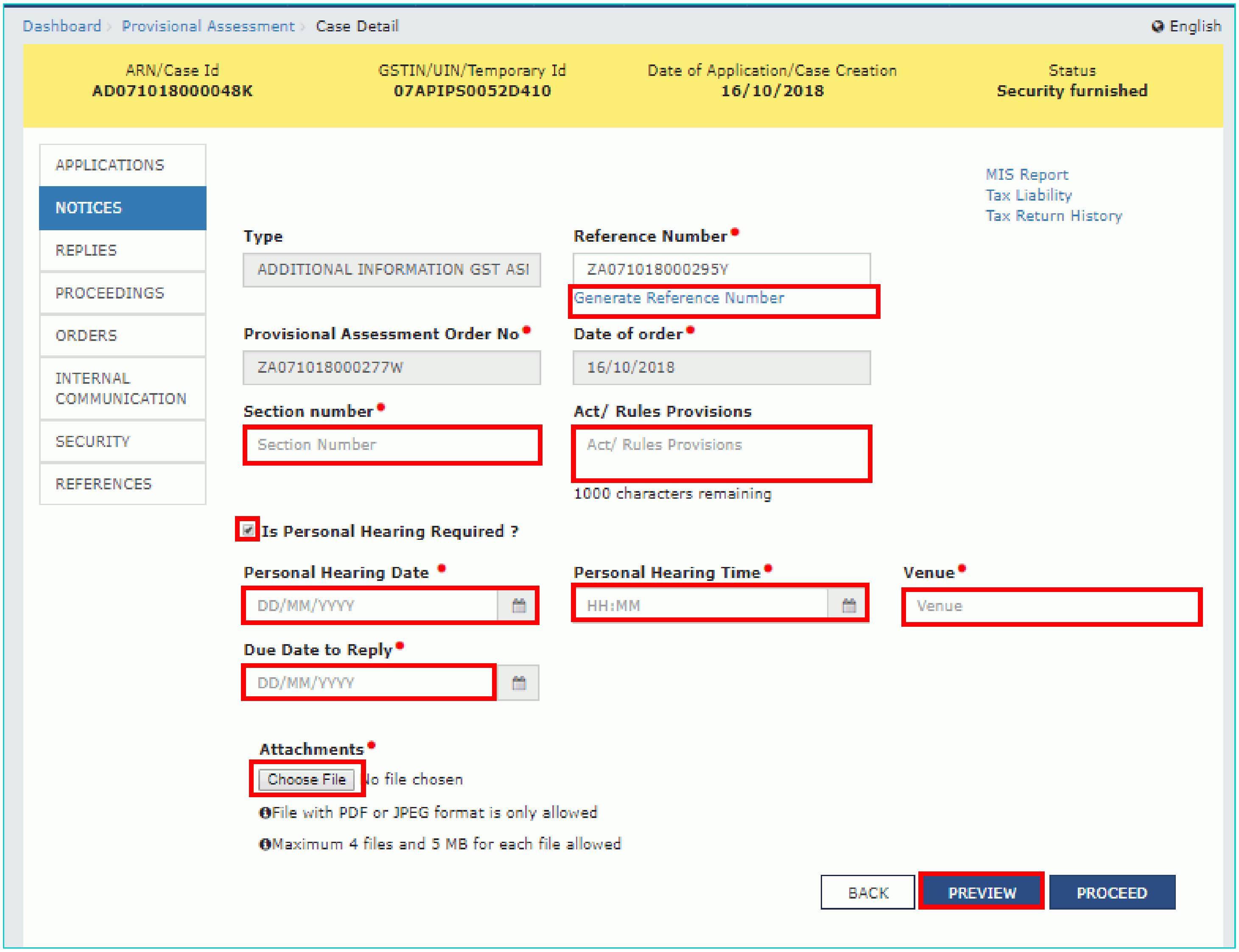


3. The **ADDITIONAL INFORMATION GST ASMT-06** page is displayed.



4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. In the **Acts/ Rules Provisions** field, enter the act or rule provision detail.
6. In the **Section Number** field, enter the section number.

7. In case personal hearing is required, select the **Is Personal Hearing Required checkbox**.
8. Select the **Personal Hearing Date** using the calendar.
9. Select the **Personal Hearing Time**.
10. In the **Venue** field, enter the name of the place where you would like to call the taxpayer for personal hearing.
11. Select the **Due Date to reply** using the calendar.
12. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice as has been described earlier.



13. Click **PREVIEW** and a system-generated draft notice of additional information gets downloaded into your machine as displayed.
14. Check the system-generated draft notice carefully to rule out any discrepancy.

Form GST ASMT - 06
[See rule 98(5)]

Reference No : ZA071018000295Y Date : 17/10/2018

To

GSTIN/ Temporary ID : 07APIPS0052D410
Name : NURUL MOHAMADBHAI SAIYED
Address : 12, qw, ww, Central Delhi, Delhi, 110000

ARN : AD071018000048K Date : 16/10/2018
Provisional Assessment Order no. : ZA071018000277W Date : 16/10/2018

Notice for Seeking Additional Information / Clarification / Documents for Final Assessment

Please refer to your application and provisional assessment order referred to above. The information / documents as mentioned in attached annexure are required for finalization of provisional assessment.

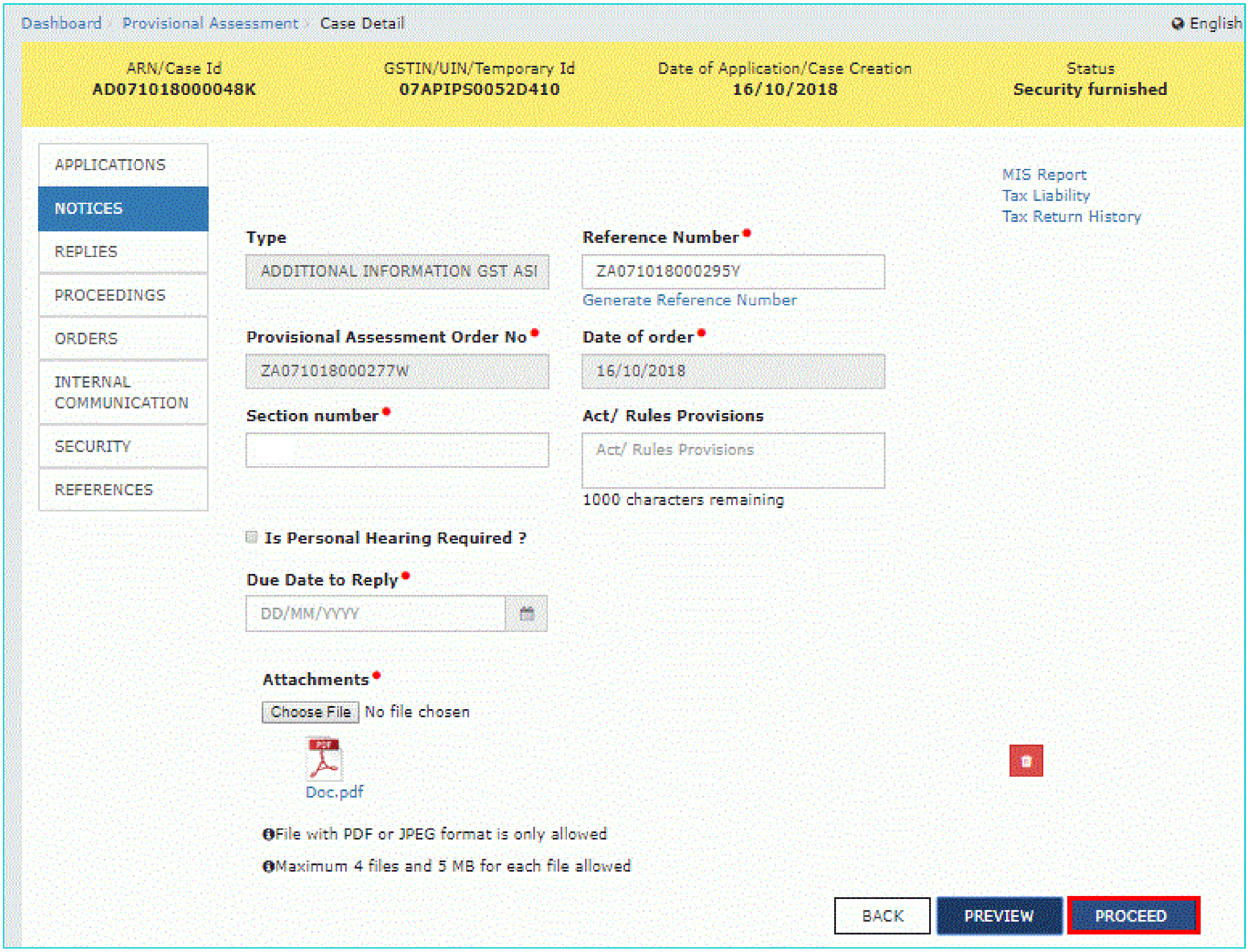
You are, therefore, requested to provide the information /documents/ within the period /date mentioned in the table below from the date of receipt of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date, your application is liable to be rejected without making any further reference to you.

You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

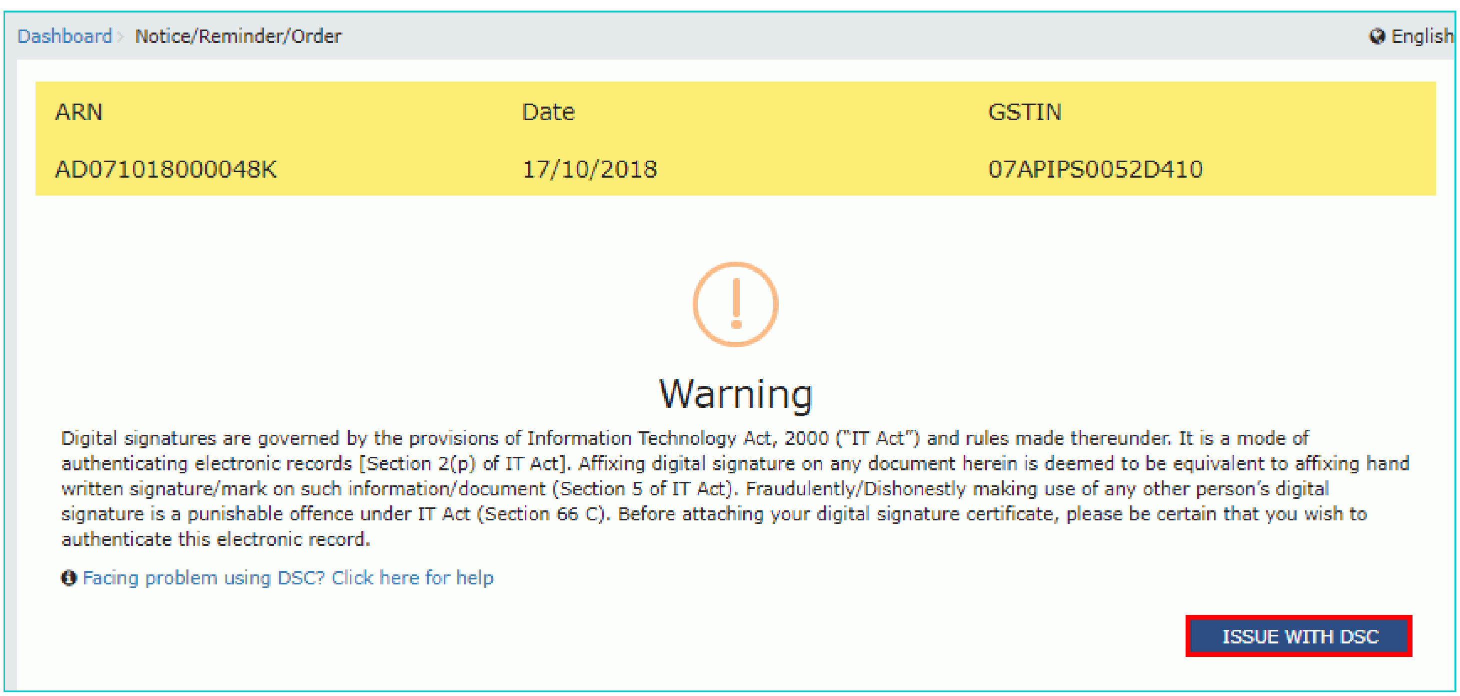
Sr. No.	Particulars	Details
1	Section under which show cause notice is issued	32
2	Date by which reply has to be submitted	NA
3	Date of Personal Hearing	NA
4	Time of Personal Hearing	NA
5	Venue where Personal Hearing will be held	NA

Signature
Name: Haripriya Santhanam
Designation: Lower Division Clerks
Jurisdiction: 100:Zone 9:Delhi

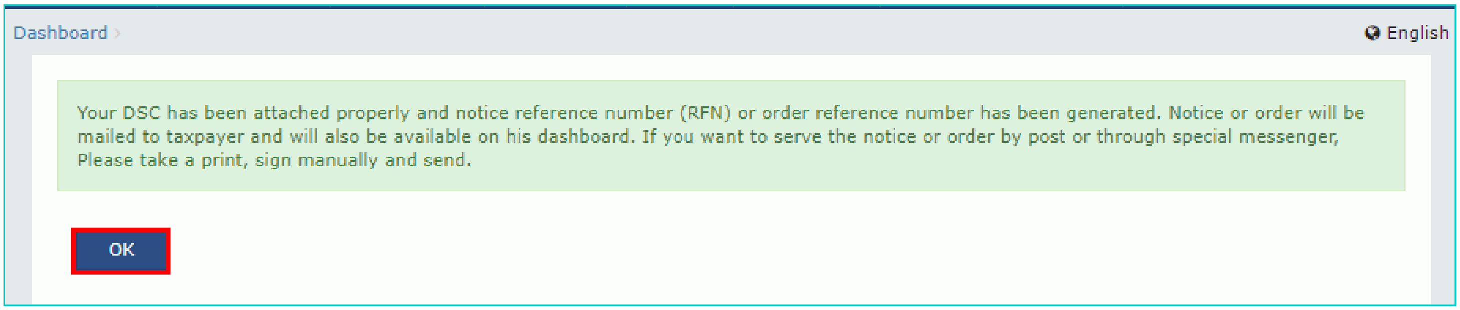
15. Go back to the Additional Information page. Click **PROCEED** button**.**



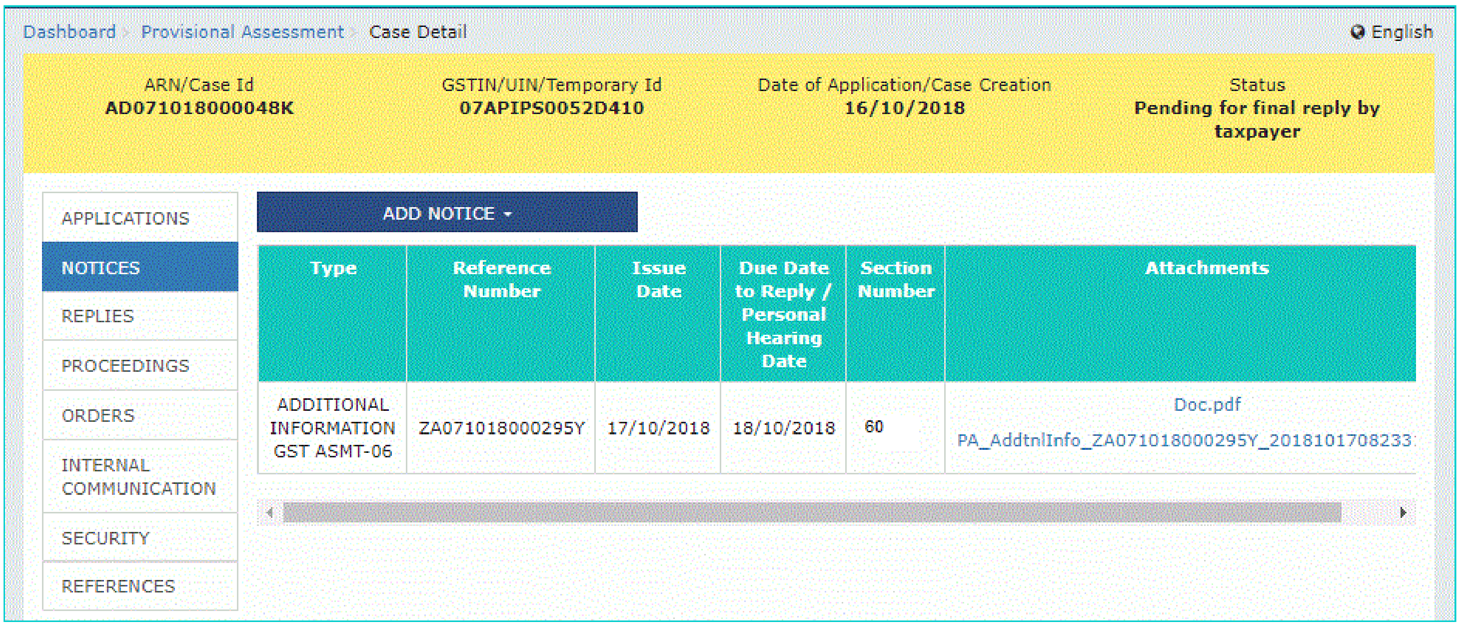
16. Click **ISSUE with DSC.**



17. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



18. The updated **Case Detail** page is displayed, with the table containing the record of the additional information just issued and the **Status** updated to "Pending for final reply by taxpayer". Also, system would send the intimation to the taxpayer via email and SMS, and make this additional information notice available on the Taxpayer's dashboard.

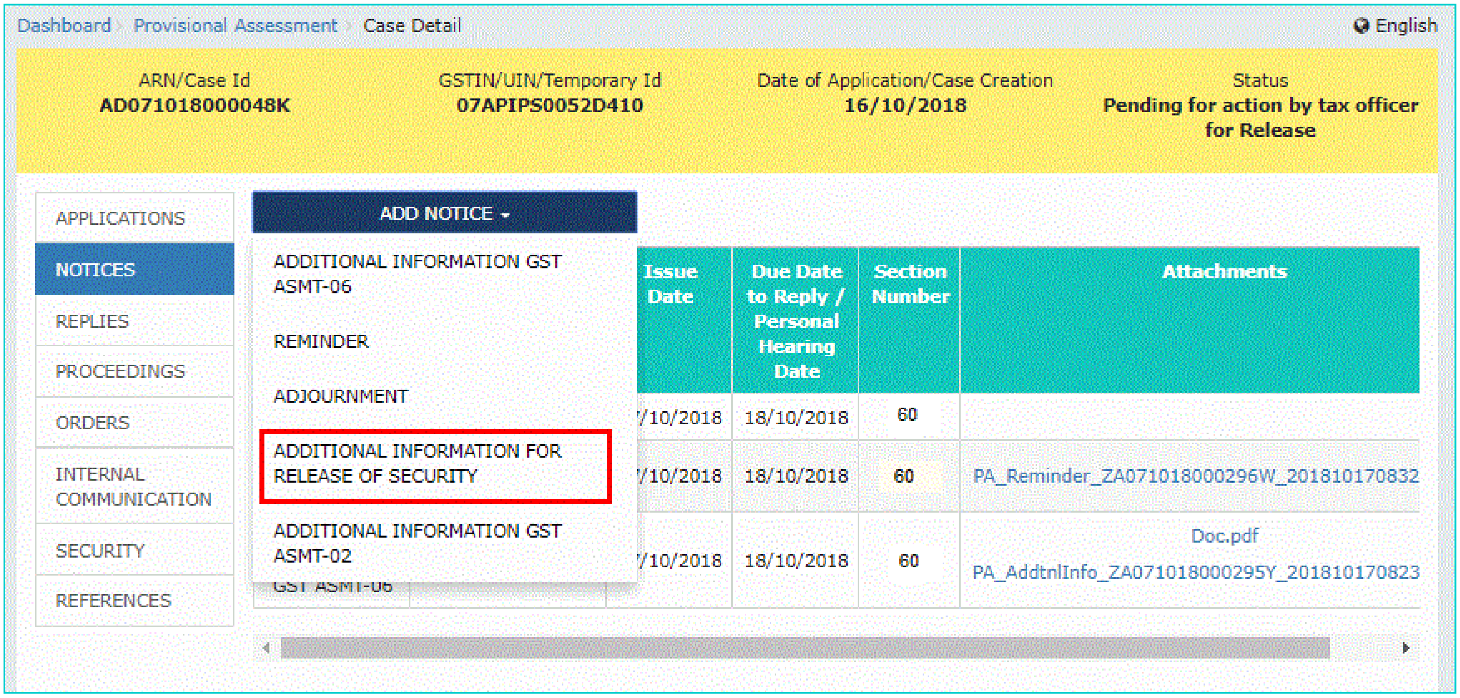


[Go back to the Main Menu](#)

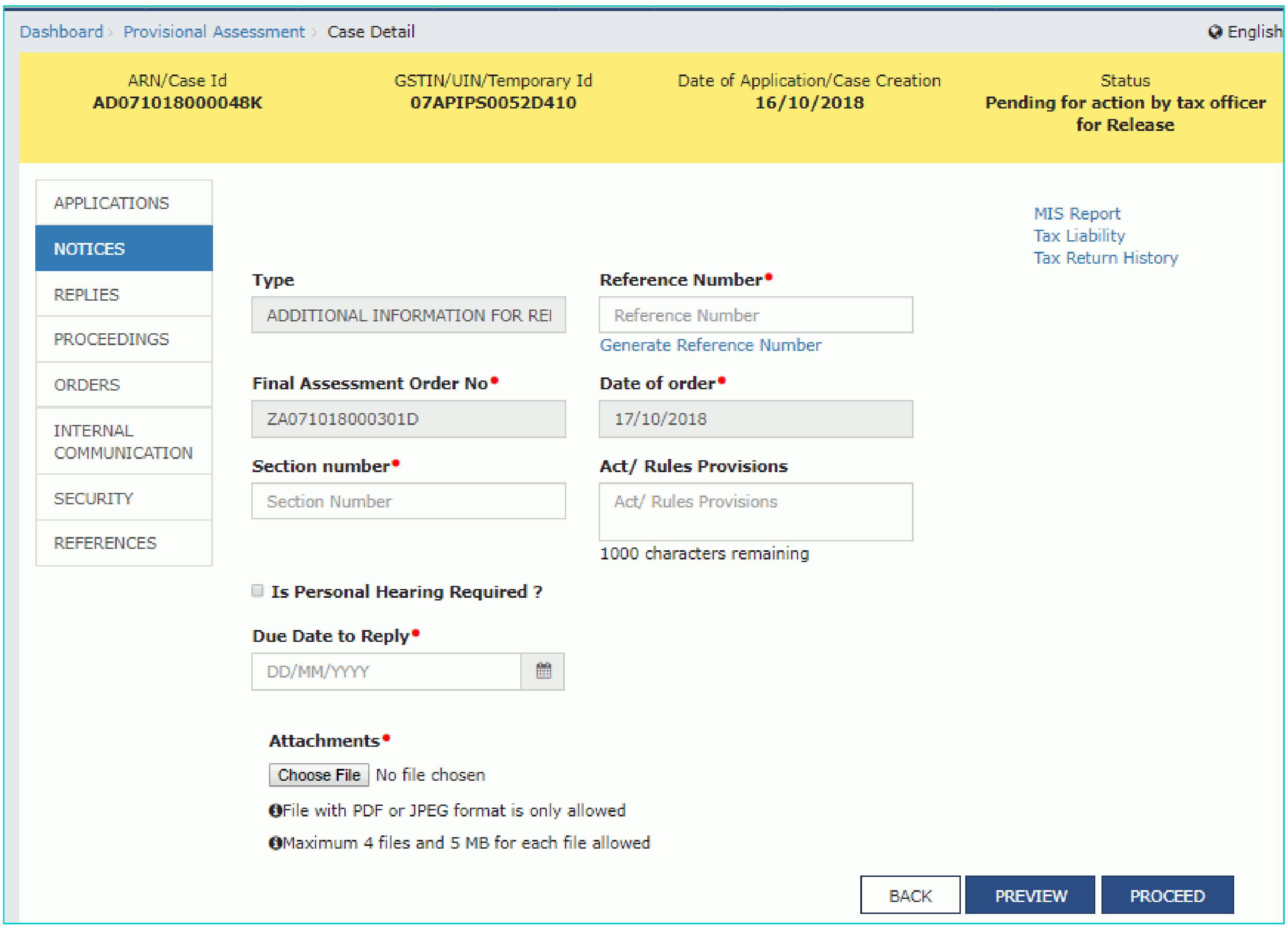
C (5). Additional Information for Release of Security

To issue notice for additional information for release of security to the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices *(Additional Information/Reminder/Adjournment)* issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **ADDITIONAL INFORMATION FOR RELEASE OF SECURITY**.

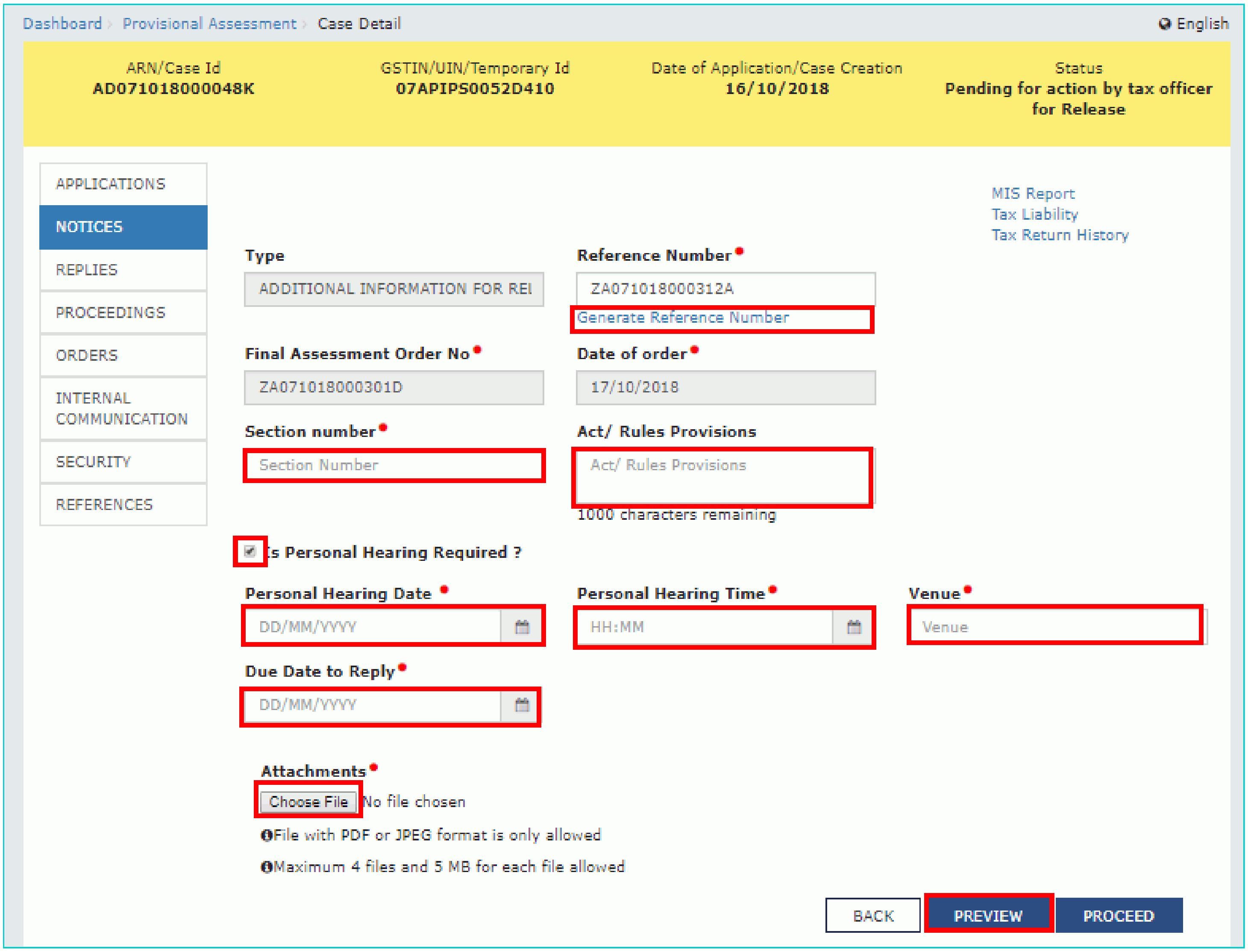


3. The **Additional Information** page is displayed.



4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

5. In the **Acts/ Rules Provisions** field, enter the act or rule provision detail.
6. In the **Section Number** field, enter the section number.
7. In case personal hearing is required, select the **Is Personal Hearing Required checkbox**.
8. Select the **Personal Hearing Date** using the calendar.
9. Select the **Personal Hearing Time**.
10. In the **Venue** field, enter the name of the place where you would like to call the taxpayer for personal hearing.
11. Select the **Due Date to reply** using the calendar.
12. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice as has been described earlier.



13. Click **PREVIEW** and a system-generated draft notice of additional information gets downloaded into your machine as displayed.
14. Check the system-generated draft notice carefully to rule out any discrepancy.

Office of Lower Division Clerks
Jurisdiction: 100:Zone 9:Delhi, State/UT: Delhi

Reference No : ZA071018000312A Date : 18/10/2018

To

GSTIN/ Temporary ID : 07APIPS0052D410
Name : NURUL MOHAMADBHAI SAIYED
Address : 12, qw, ww, Central Delhi, Delhi, 110000

ARN : ZA071018000310E Date : 18/10/2018

Notice for Seeking Additional Information / Clarification / Documents for release of security

Please refer to your application referred to above. While examining your request for withdrawal of security, it has been found that some clarifications/documents, as mentioned in attached annexure, are required for processing the same.

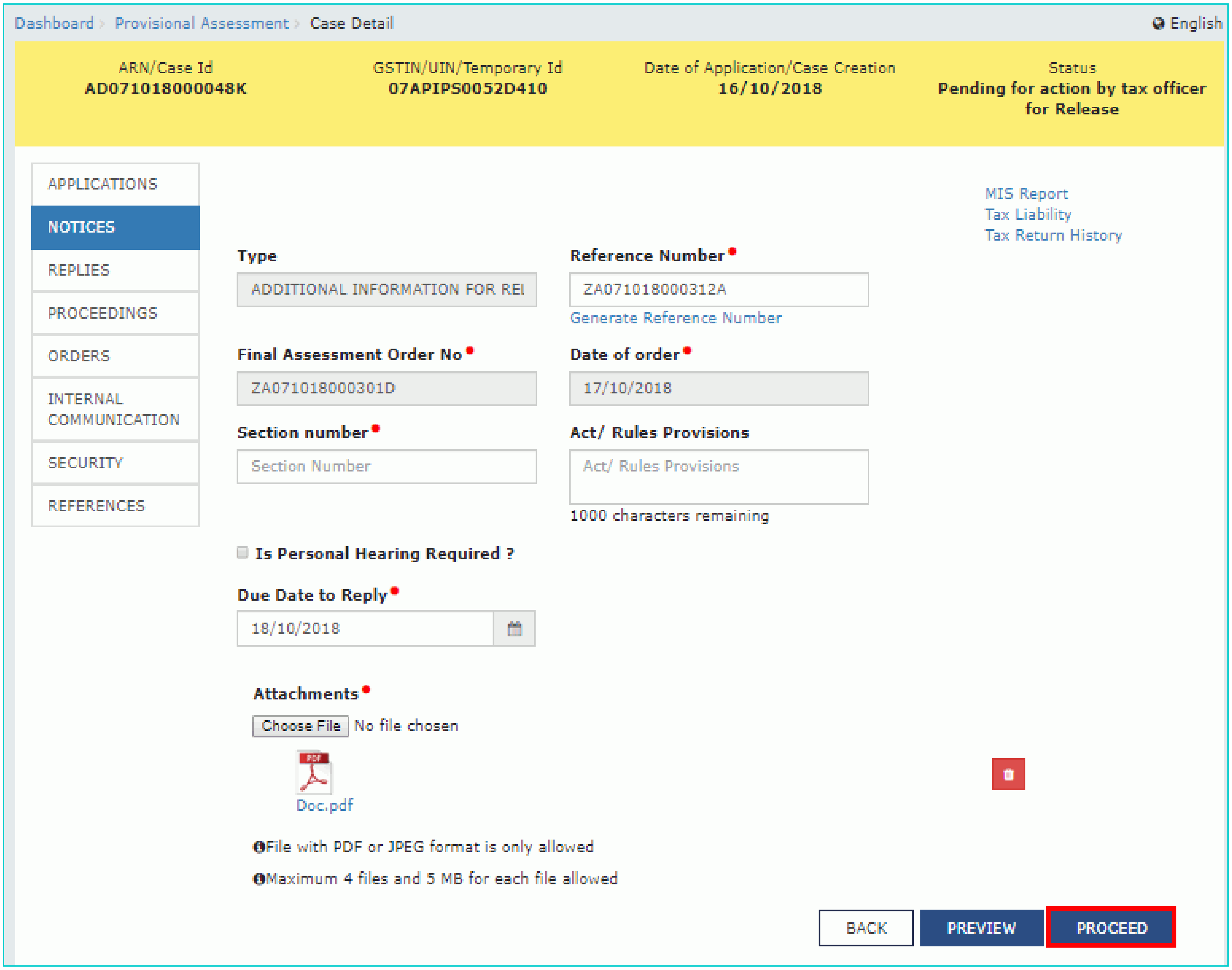
You are, therefore, requested to provide the information /documents/ within the period /date mentioned in the table below from the date of receipt of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date, your application is liable to be rejected without making any further reference to you.

You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

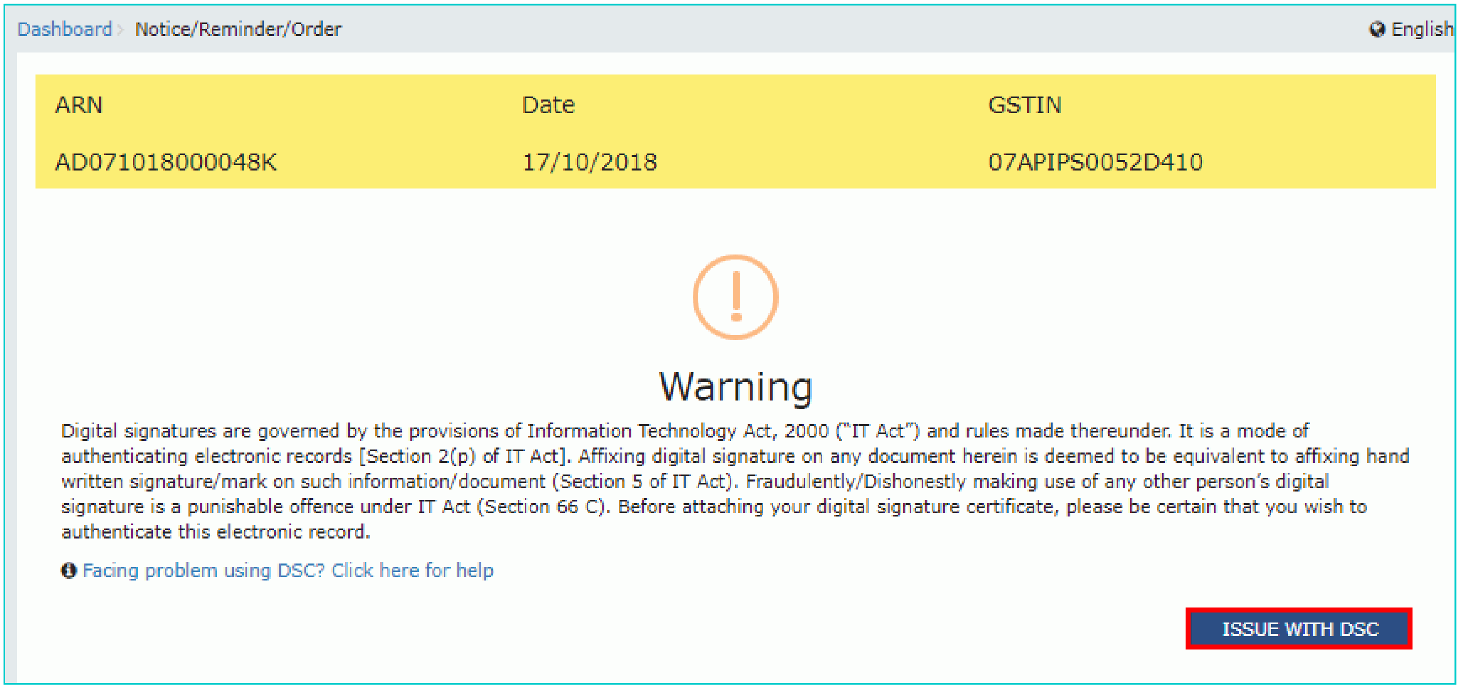
Sr. No.	Particulars	Details
1	Section under which show cause notice is issued	NA
2	Date by which reply has to be submitted	18/10/2018
3	Date of Personal Hearing	NA
4	Time of Personal Hearing	NA
5	Venue where Personal Hearing will be held	NA

Signature
Name: Haripriya Santhanam
Designation: Lower Division Clerks
Jurisdiction: 100:Zone 9:Delhi

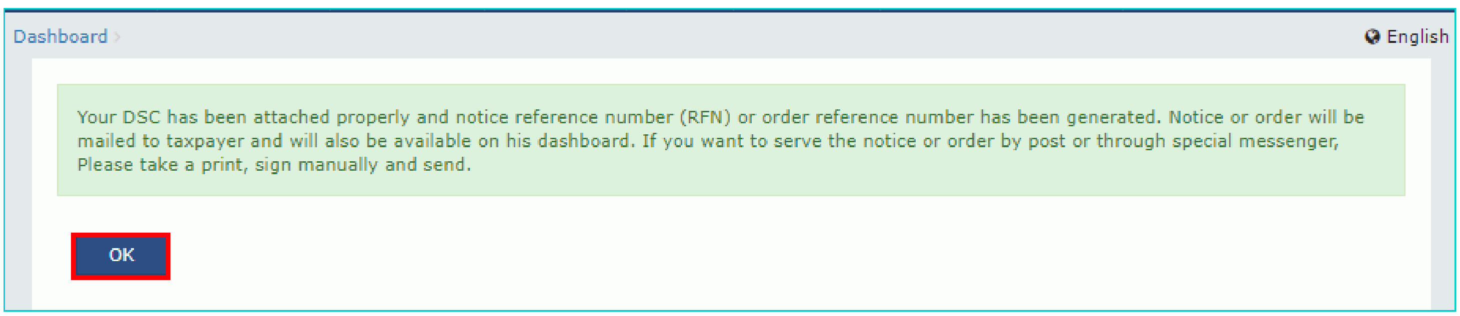
15. Go back to the Additional Information page. Click **PROCEED** button**.**



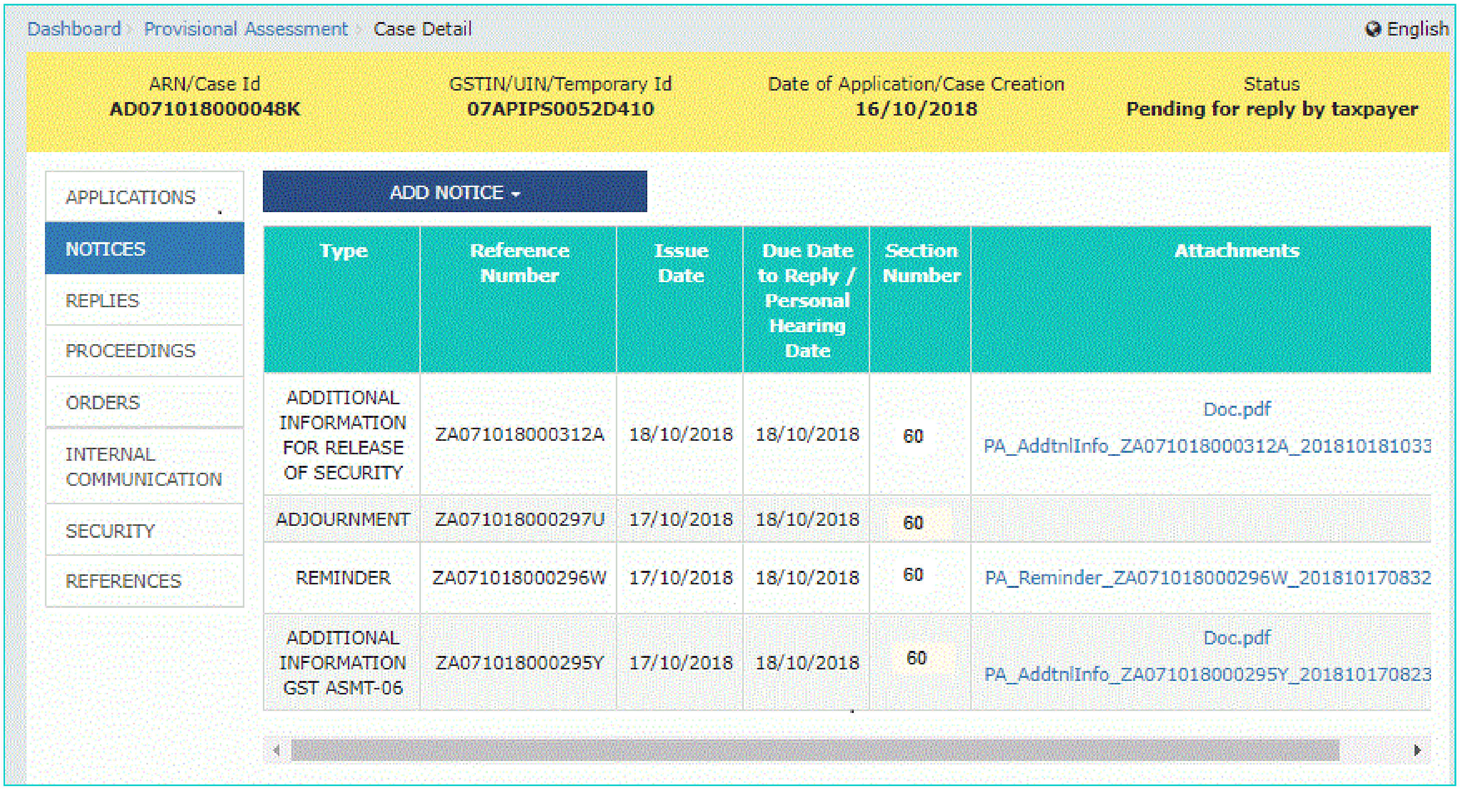
16. Click **ISSUE with DSC.**



17. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



18. The updated **Case Detail** page is displayed, with the table containing the record of the additional information just issued and the **Status** updated to "Pending for reply by taxpayer". Also, system would send the intimation to the taxpayer via email and SMS, and make this additional information notice available on the Taxpayer's dashboard.



Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD071018000048K	07APIPS0052D410	16/10/2018	Pending for reply by taxpayer

APPLICATIONS
NOTICES
REPLIES
PROCEEDINGS
ORDERS
INTERNAL COMMUNICATION
SECURITY
REFERENCES

ADD NOTICE

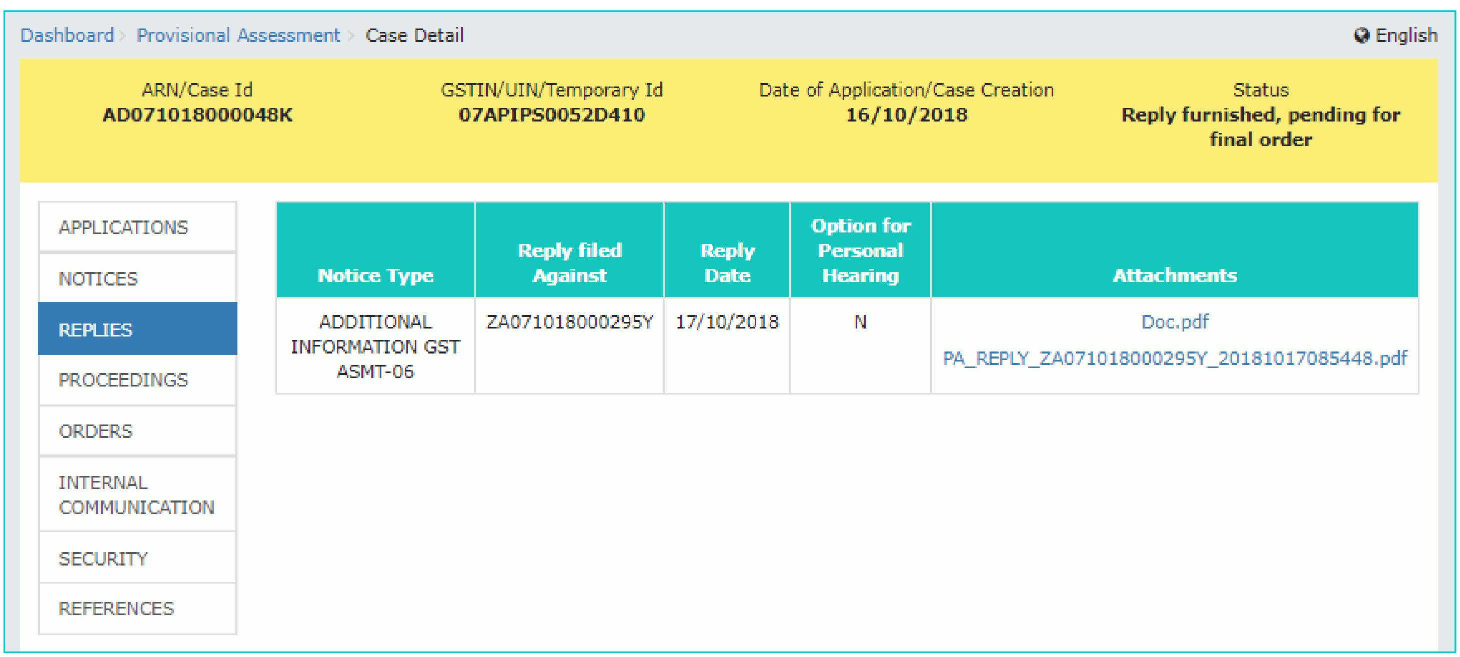
Type	Reference Number	Issue Date	Due Date to Reply / Personal Hearing Date	Section Number	Attachments
ADDITIONAL INFORMATION FOR RELEASE OF SECURITY	ZA071018000312A	18/10/2018	18/10/2018	60	Doc.pdf PA_AddtnlInfo_ZA071018000312A_201810181033
ADJOURNMENT	ZA071018000297U	17/10/2018	18/10/2018	60	
REMINDER	ZA071018000296W	17/10/2018	18/10/2018	60	PA_Reminder_ZA071018000296W_201810170832
ADDITIONAL INFORMATION GST ASMT-06	ZA071018000295Y	17/10/2018	18/10/2018	60	Doc.pdf PA_AddtnlInfo_ZA071018000295Y_201810170823

[Go back to the Main Menu]

D. View Replies by the Taxpayer, if any

To view replies submitted by the taxpayer for clarifications seeked by Tax Official, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REPLIES** tab. This tab displays all replies filed by the Taxpayer.
2. Click the documents in the **Attachments** section to download and ascertain their contents.



Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD071018000048K	07APIPS0052D410	16/10/2018	Reply furnished, pending for final order

APPLICATIONS
NOTICES
REPLIES
PROCEEDINGS
ORDERS
INTERNAL COMMUNICATION
SECURITY
REFERENCES

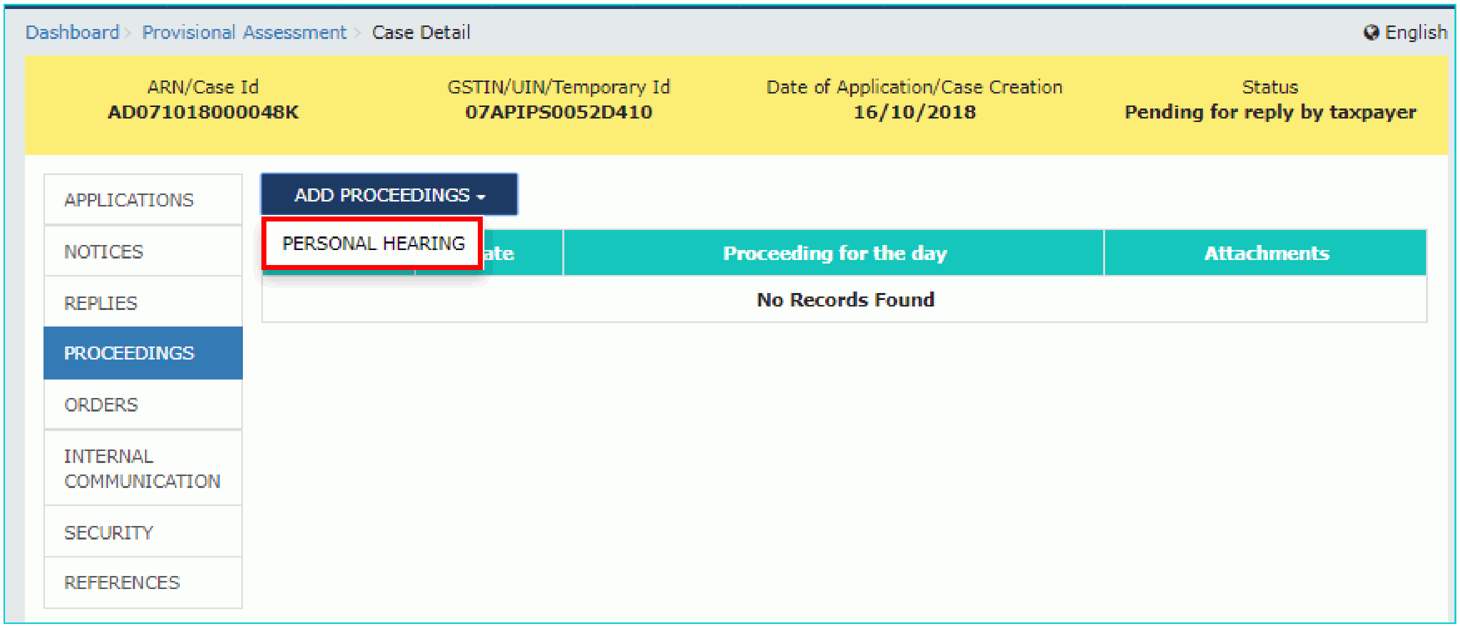
Notice Type	Reply filed Against	Reply Date	Option for Personal Hearing	Attachments
ADDITIONAL INFORMATION GST ASMT-06	ZA071018000295Y	17/10/2018	N	Doc.pdf PA_REPLY_ZA071018000295Y_20181017085448.pdf

[Go back to the Main Menu]

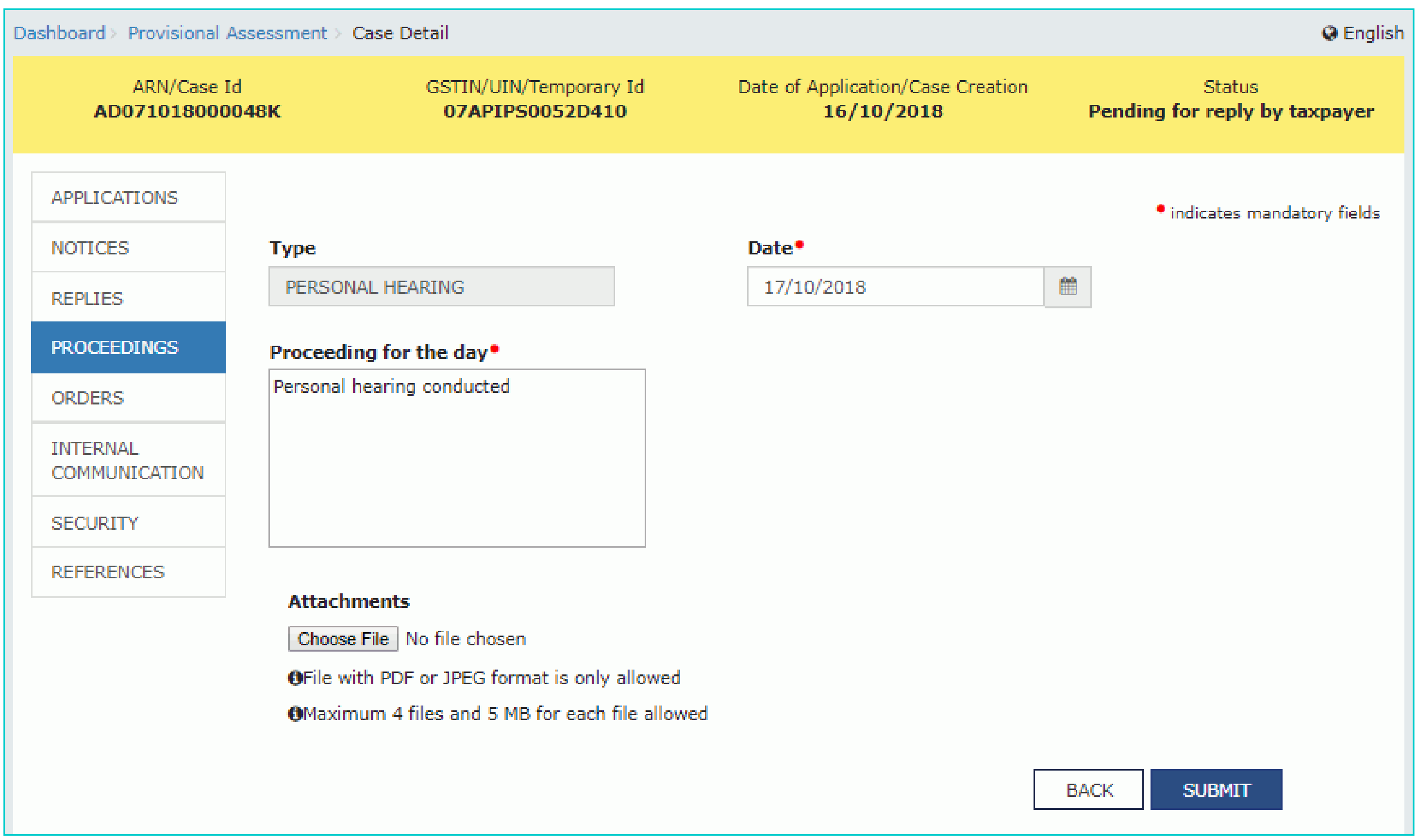
E. Add Personal Hearing Proceedings

To add details of personal hearing conducted, perform following steps:

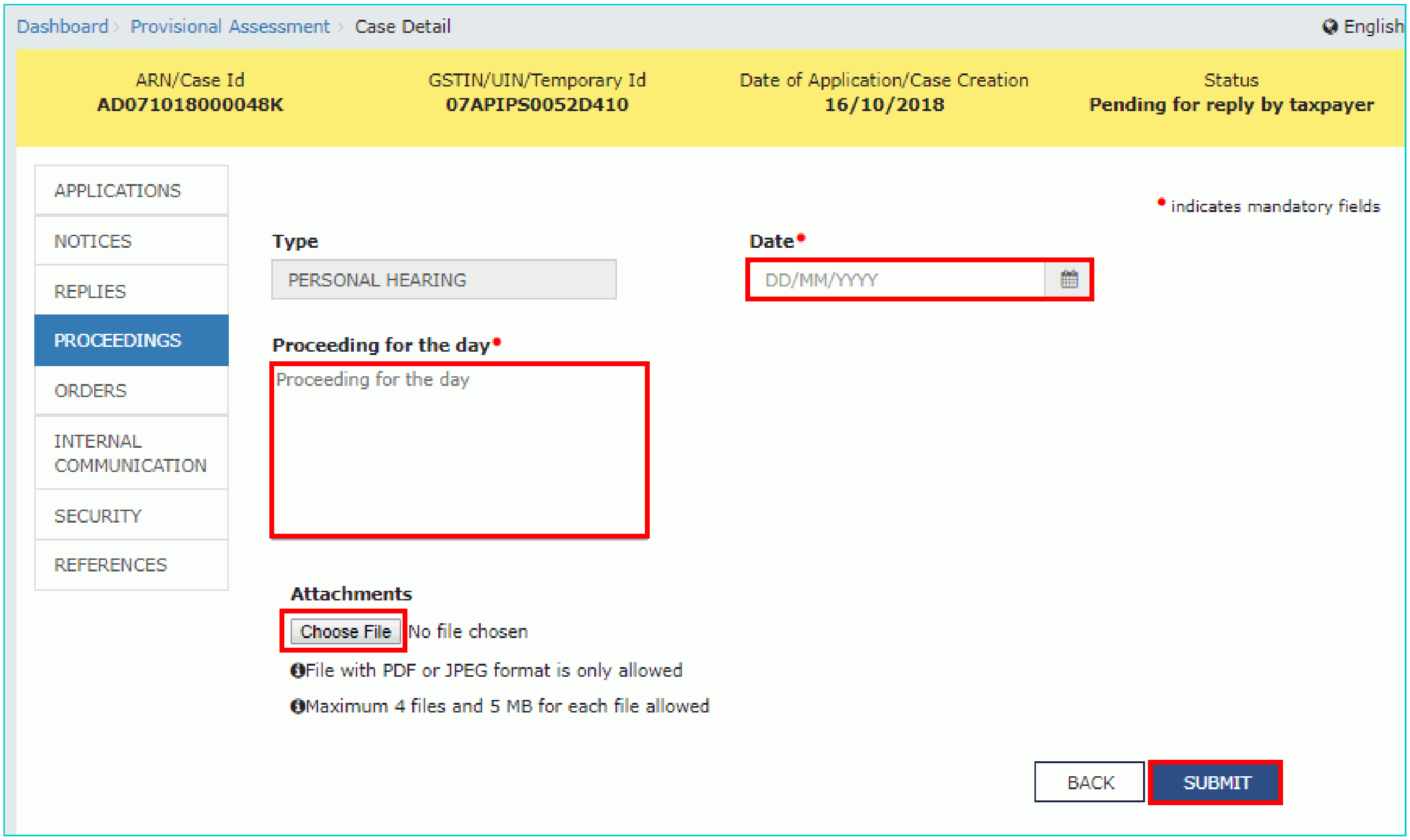
1. On the **Case Detail** page of that particular taxpayer, select the **PROCEEDINGS** tab if it is not selected by default.
2. Click **ADD PROCEEDINGS** to open the drop-down list and select **PERSONAL HEARING**.



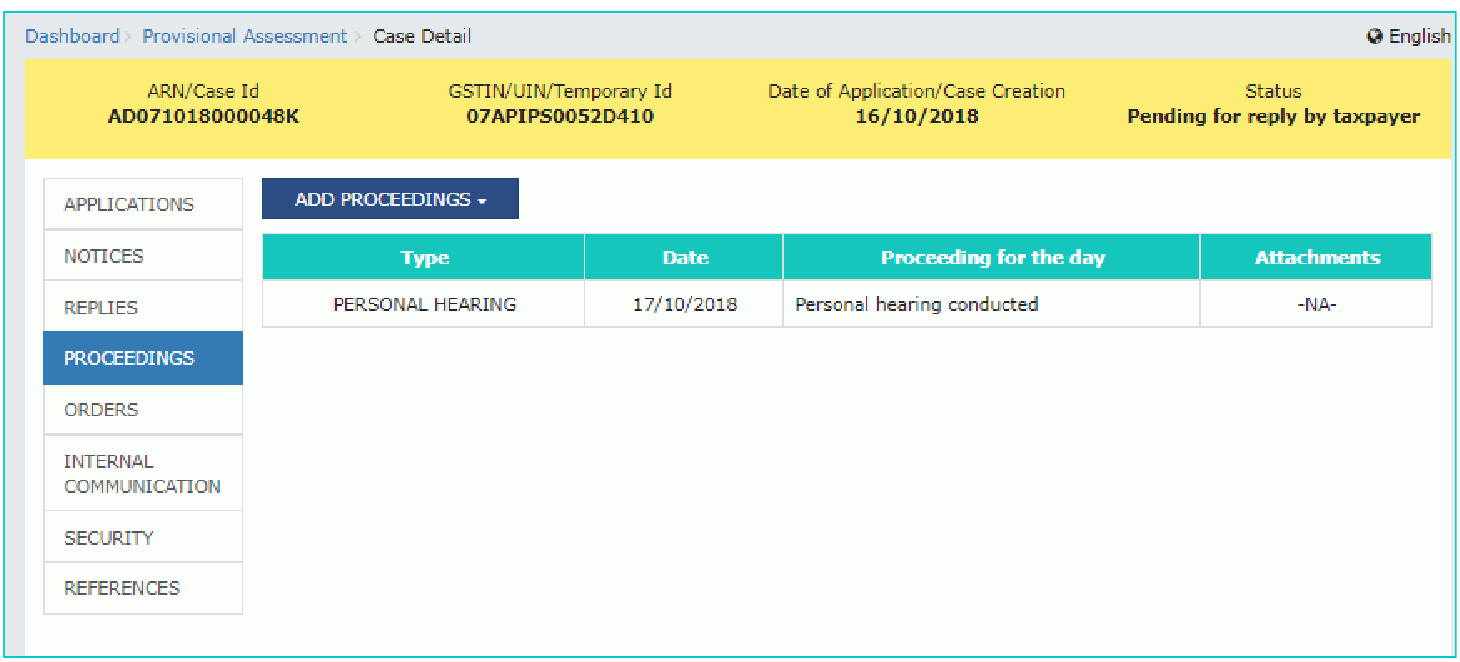
3. The **PROCEEDINGS** page is displayed.



4. Select the Date of personal hearing using the calendar.
5. Type the required text in the **Proceeding for the day** field.
6. Click **Choose File** to upload the document(s) related to personal hearing from your machine as has been described earlier.
7. Click **SUBMIT** button**.**



8. The updated **Case Detail** page is displayed, with the table containing the record of the proceedings.

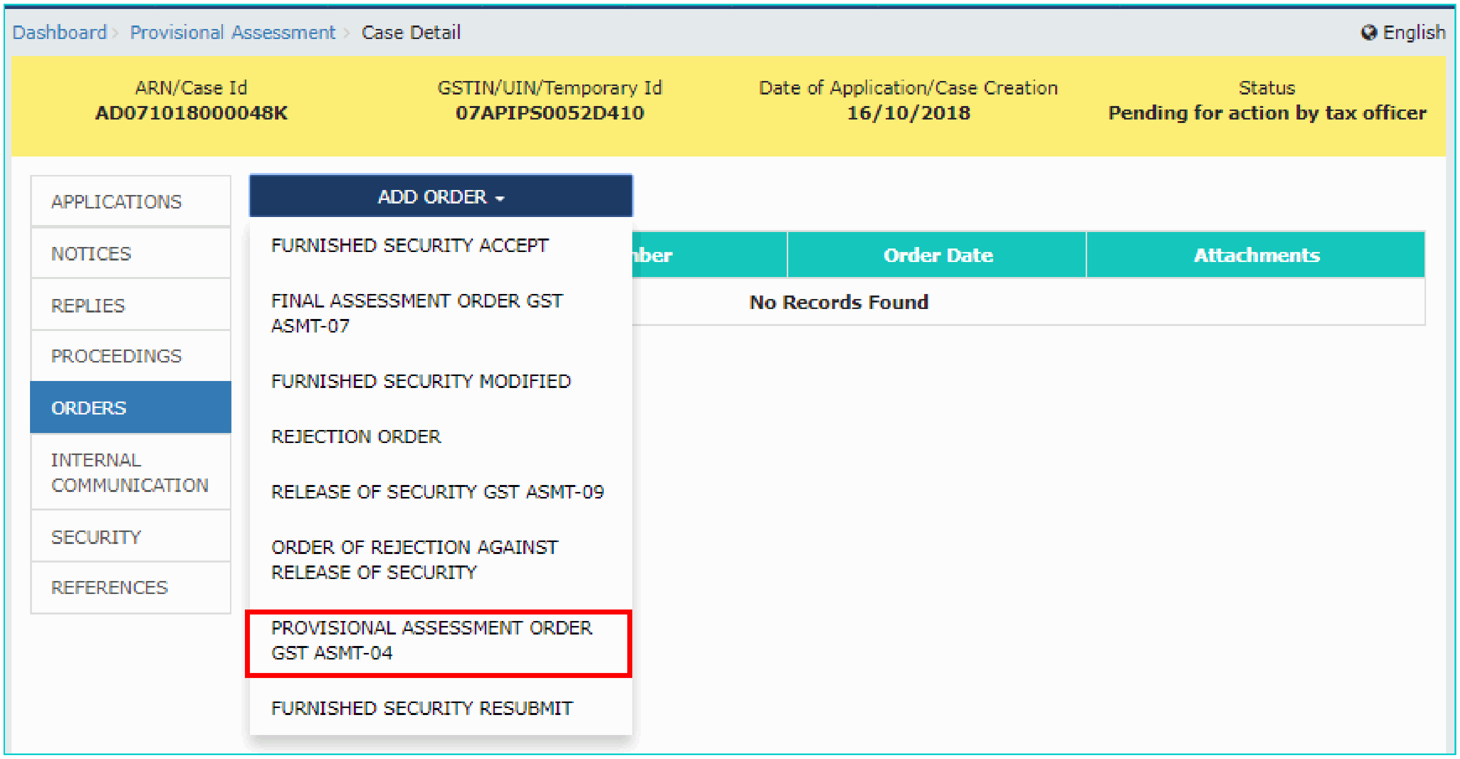


[Go back to the Main Menu]

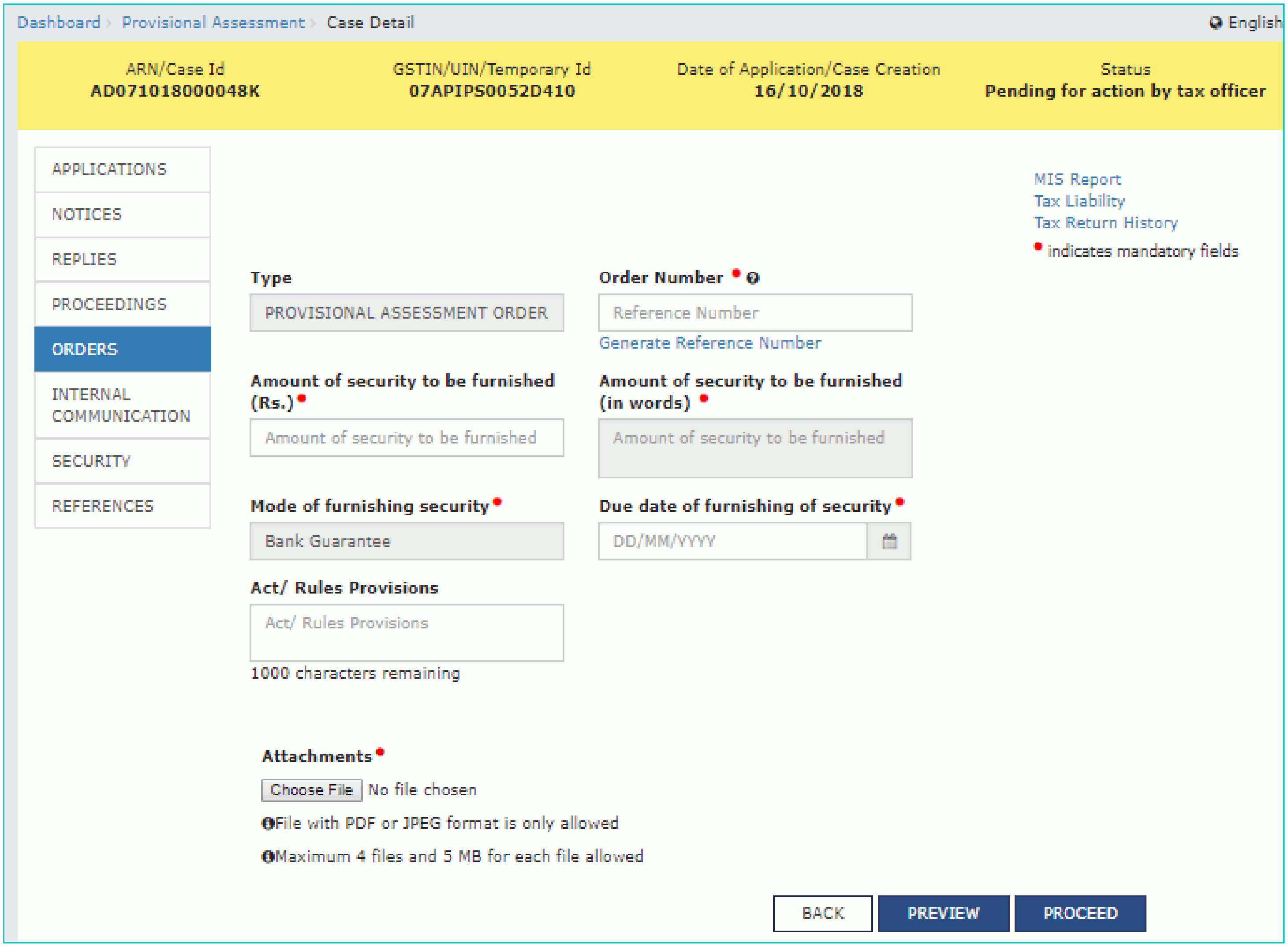
F (1). Issue Provisional Assessment Order in Form GST ASMT-04

To issue Provisional Assessment Order in Form GST ASMT-04, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **PROVISIONAL ASSESSMENT ORDER GST ASMT-04**.



3. The **Provisional Assessment Order** page is displayed.



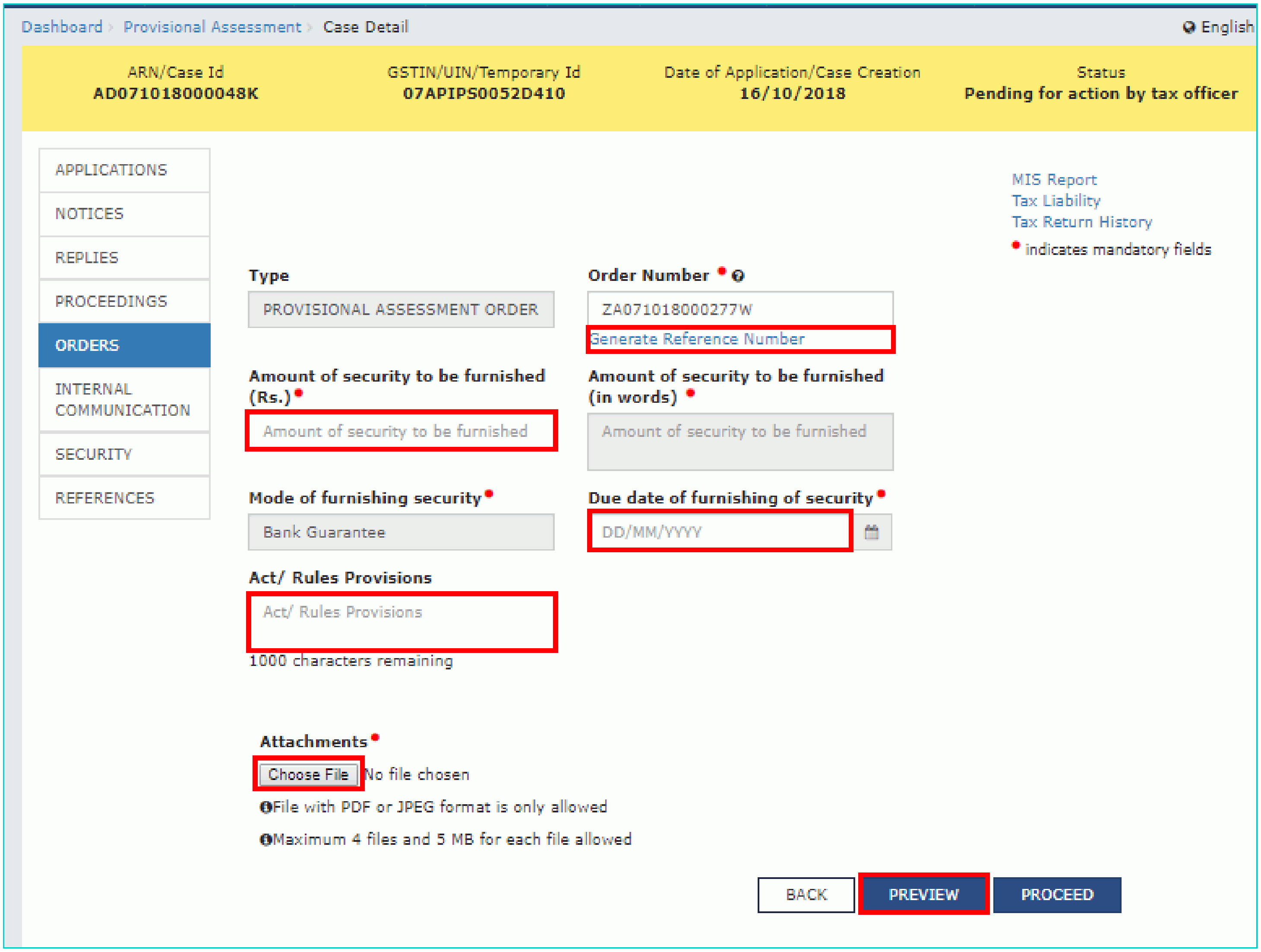
4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. In the **Amount of security to be furnished** field, enter the amount of security to be furnished by the taxpayer. Amount of security to be furnished (in words) field gets auto-populated.

Note: Mode of Security field is auto-populated.

6. Select the **Due date of furnishing the security** using the calendar.
7. In the **Acts/ Rules Provisions** field, enter the act or rule provision detail.
8. Click the **Choose File** button to upload any attachment as has been described earlier.

Note:

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.



9. Click **PREVIEW** and a system-generated draft order gets downloaded into your machine as displayed.
10. Check the system-generated draft order carefully to rule out any discrepancy.

Form GST ASMT – 04

[See rule 98(3)]

Reference No : ZA071018000277W Date : 16/10/2018

To

GSTIN/ Temporary ID : 07APIPS0052D410
Name : NURUL MOHAMADBHAI SAIYED
Address : 12, qw, ww, Central Delhi, Delhi, 110000

ARN : AD071018000048K Date: 16/10/2018

Order of Provisional Assessment

This has reference to your application mentioned above and reply dated (given in table below), furnishing information/documents in support of your request for provisional assessment. Upon examination of your application and the reply, the provisional assessment is allowed subject to furnishing of security as per details given in table below and reasons for the same are attached in the annexure.

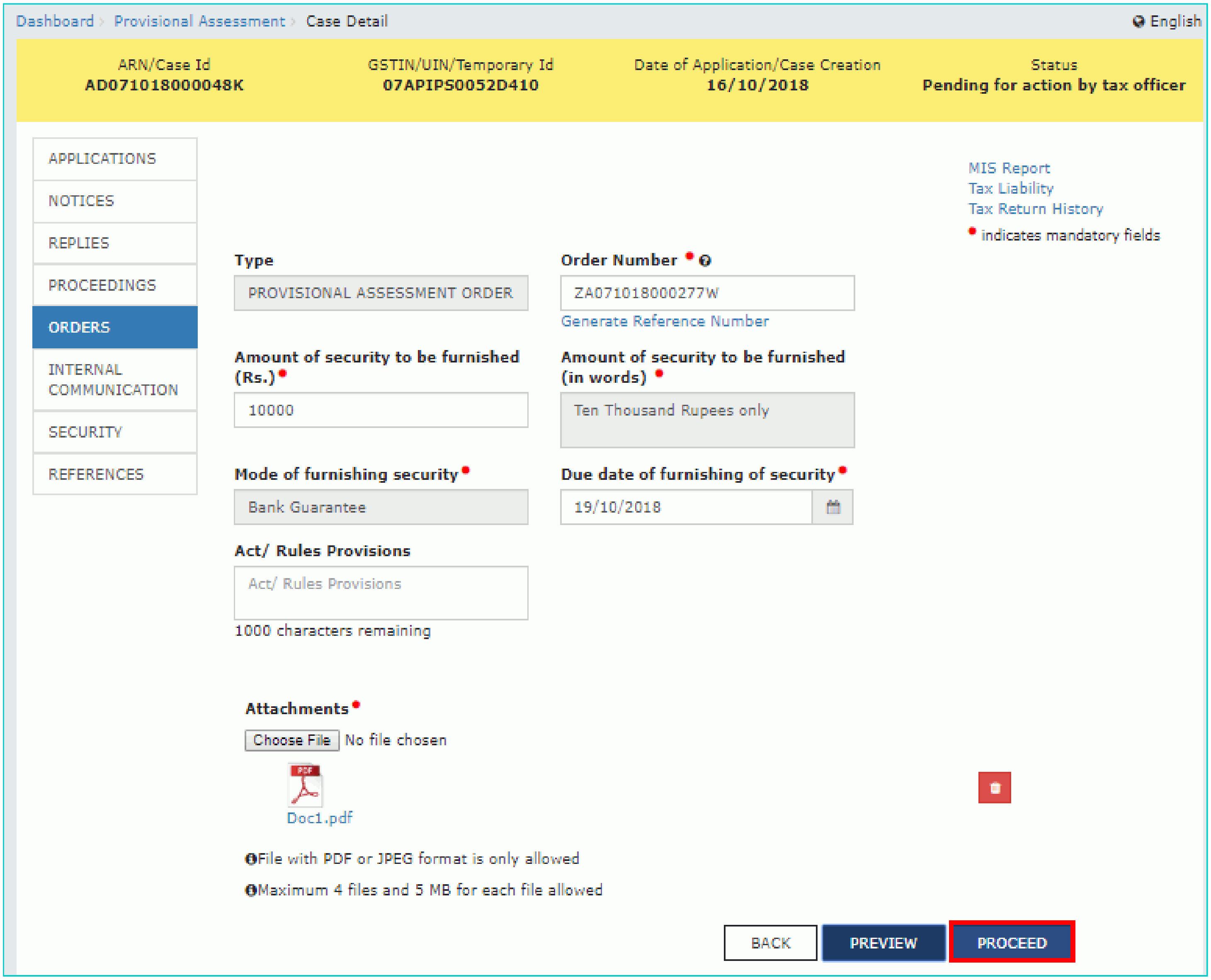
Please note that if the bond and security are not furnished within the stipulated date, the provisional assessment order will be treated as null and void as if no such order has been issued.

Details of security -

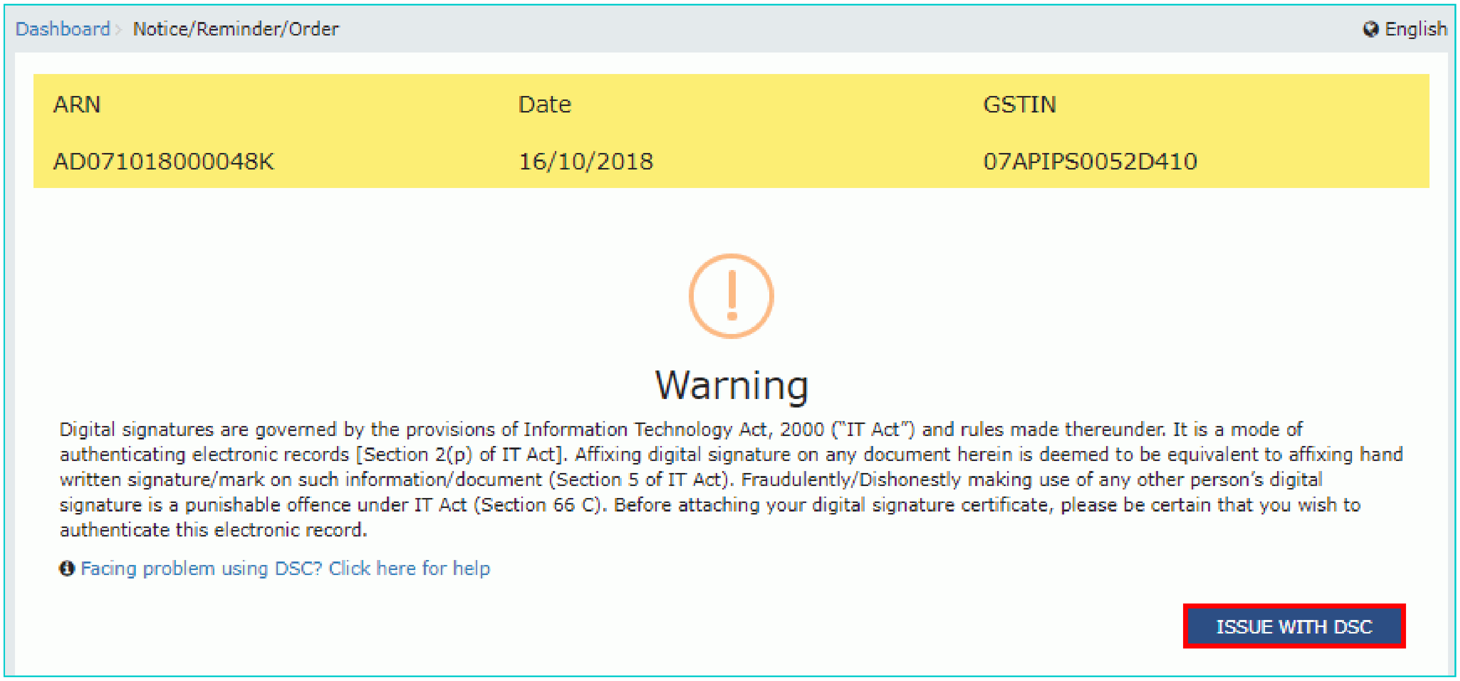
Sr.No	Description	Particulars
1	Date of reply submitted	NA
2	Amount of security to be furnished (Rs.)	10,000.00
3	Amount of security to be furnished (in words)	Ten Thousand Rupees only
4	Mode of furnishing security	Bank Guarantee
5	Due date of furnishing of security	19/10/2018

Signature
Name: Haripriya Santhanam
Designation Lower Division Clerks
Jurisdiction 100:Zone 9:Delhi

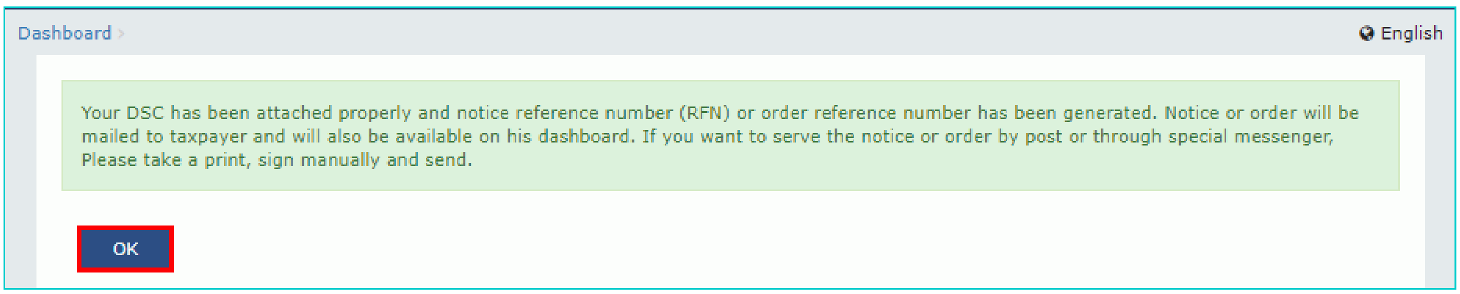
11. Click **PROCEED** button.



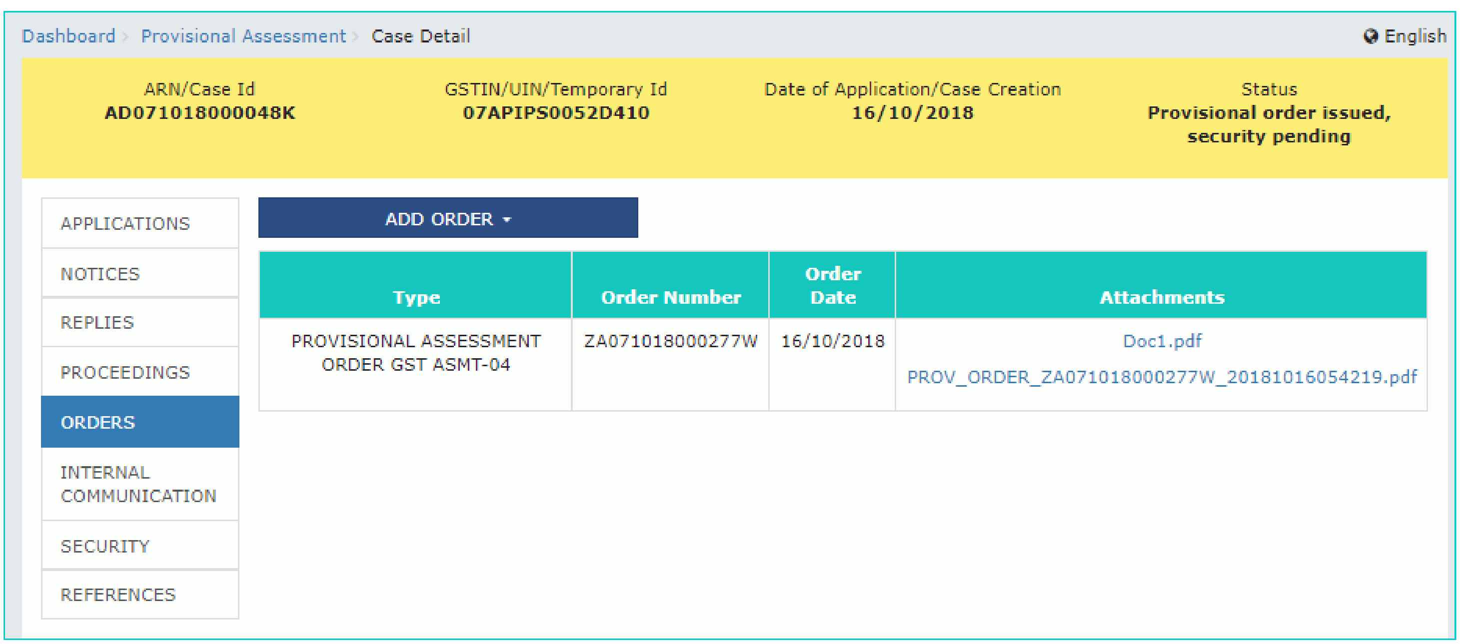
12. Click **ISSUE with DSC.**



13. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



14. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued and the **Status** updated to "Provisional order issued, security pending". Also, system would send the intimation to the taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.



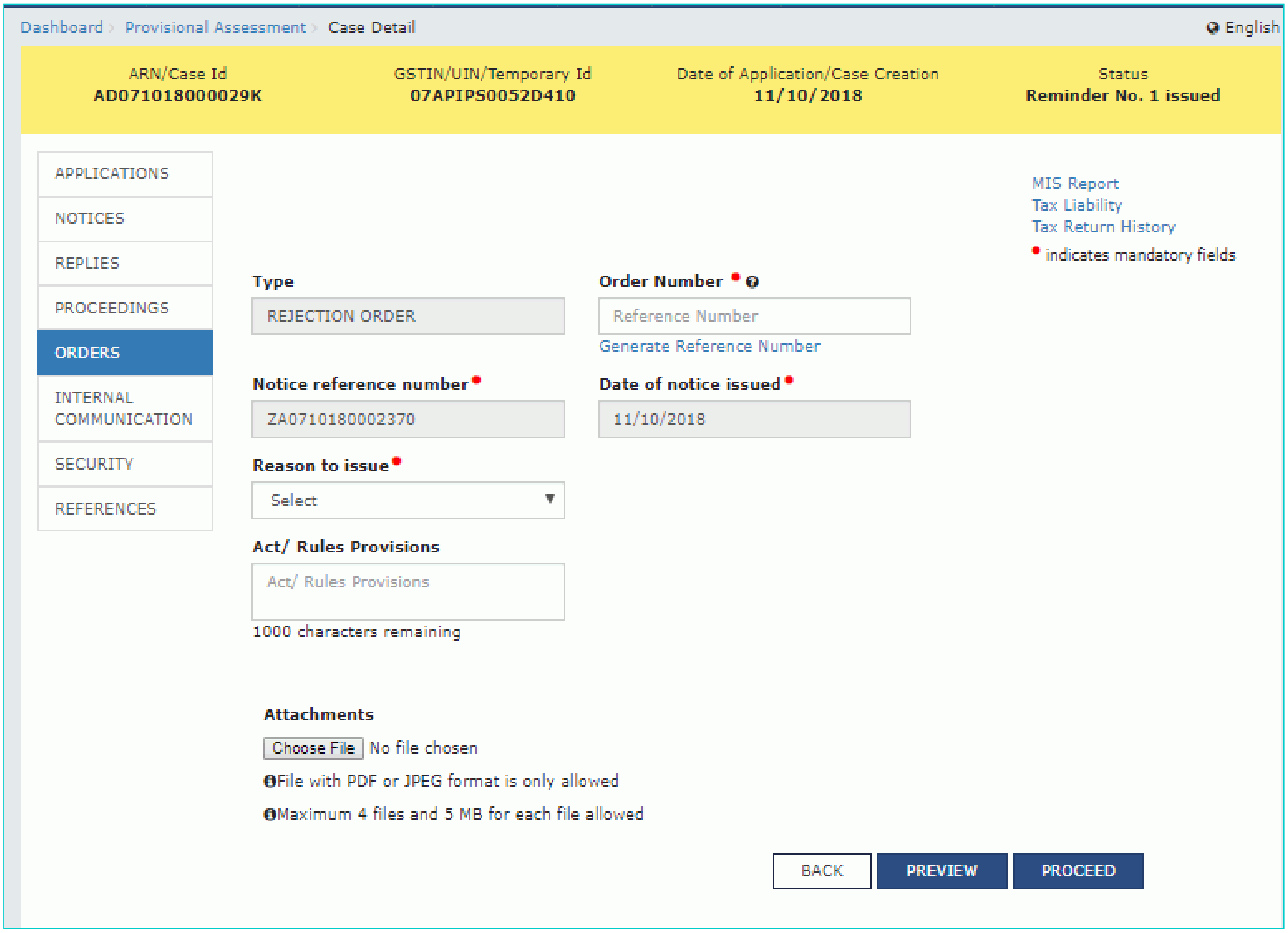
Go back to the Main Menu

F (2). Rejection Order for application of provisional assessment

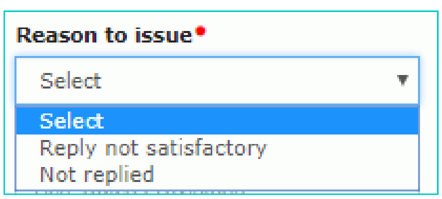
To issue rejection order in case of application of provisional assessment of the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **REJECTION ORDER**.

3. The **Rejection Order** against application for provisional assessment page is displayed.



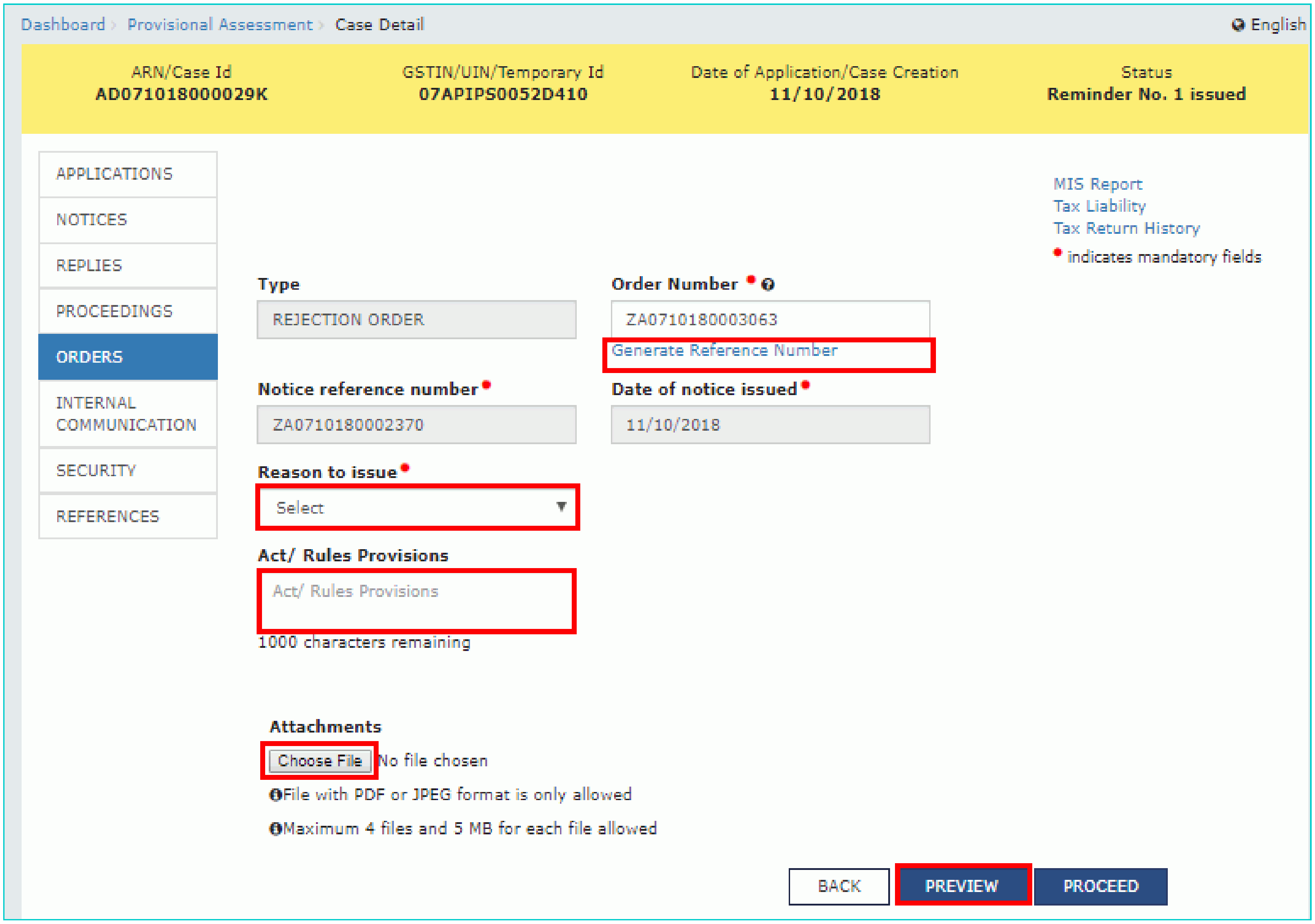
4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. Select the **Reason** for rejection from the drop-down list.



6. In the **Acts/ Rules Provisions** field, enter the act or rule provision detail.
7. Click the **Choose File** button to upload any attachment as has been described earlier.

Note:

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.



8. Click **PREVIEW** and a system-generated draft order gets downloaded into your machine as displayed.
9. Check the system-generated draft order carefully to rule out any discrepancy.

Office of : Lower Division Clerks
Jurisdiction : 100:Zone 9:Delhi, State/UT : Delhi

Reference No : ZA0710180003063 Date : 18/10/2018

To

GSTIN/ Temporary ID : 07APIPS0052D410
Name : NURUL MOHAMADBHAI SAIYED
Address : 12, qw, ww, Central Delhi, Delhi, 110000

Rejection order of the Application for Provisional Assessment

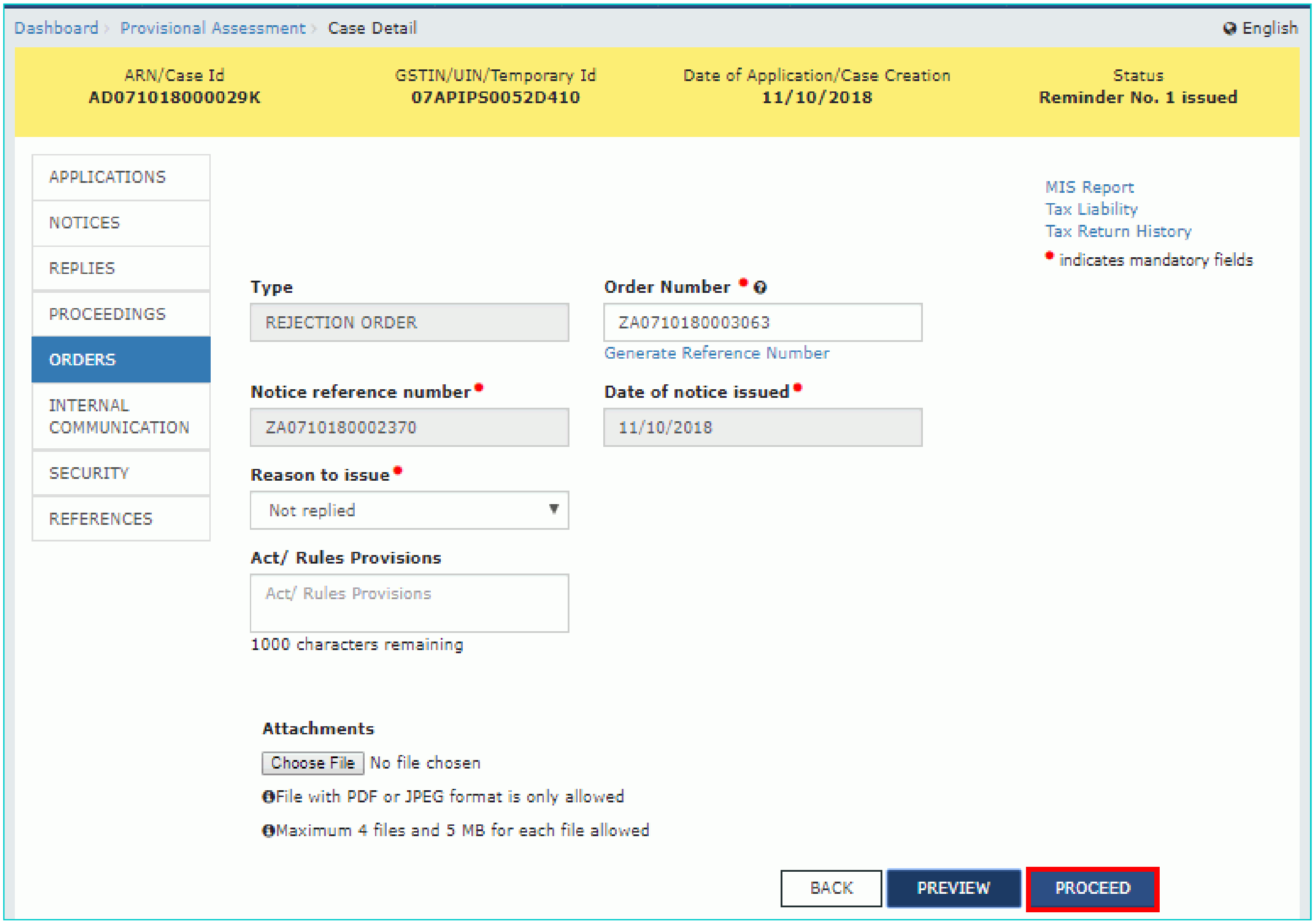
You have not replied to the notice issued (details as mentioned in table below) within the time specified therein. Therefore, your application is hereby rejected in accordance with the provisions of the Act.

Details of the notice and reply if filed :

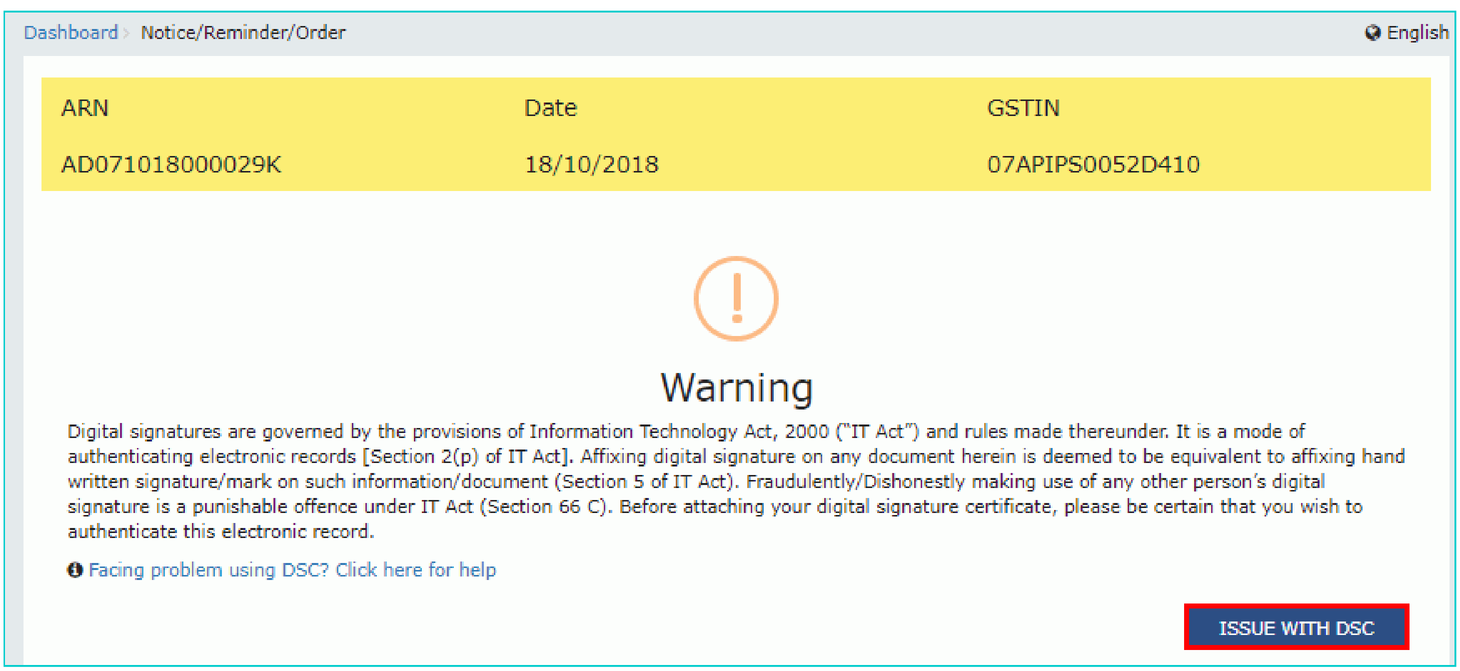
Sr.No	Description	Particulars
1	Reference number of reply	NA
2	Date of reply submitted	NA
3	Notice ref no.	ZA0710180002370
4	Date of notice issued	11/10/2018

Signature
Name: Haripriya Santhanam
Designation Lower Division Clerks
Jurisdiction 100:Zone 9:Delhi

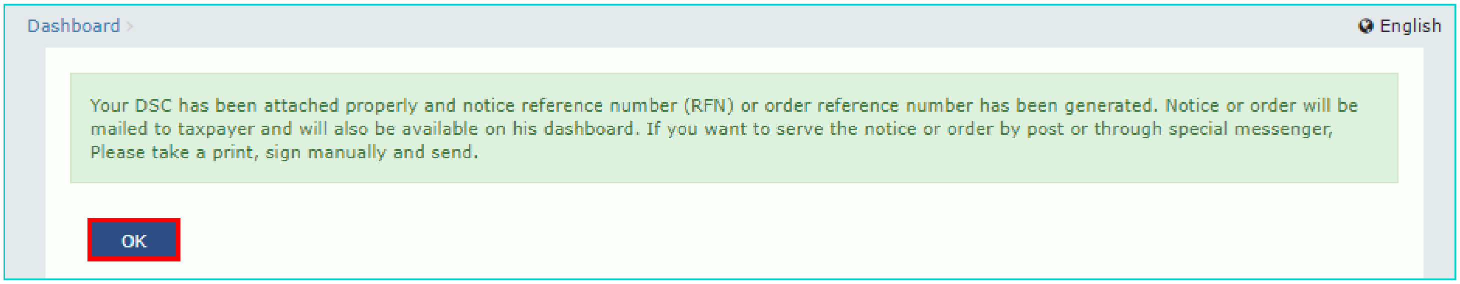
10. Click **PROCEED** button**.**



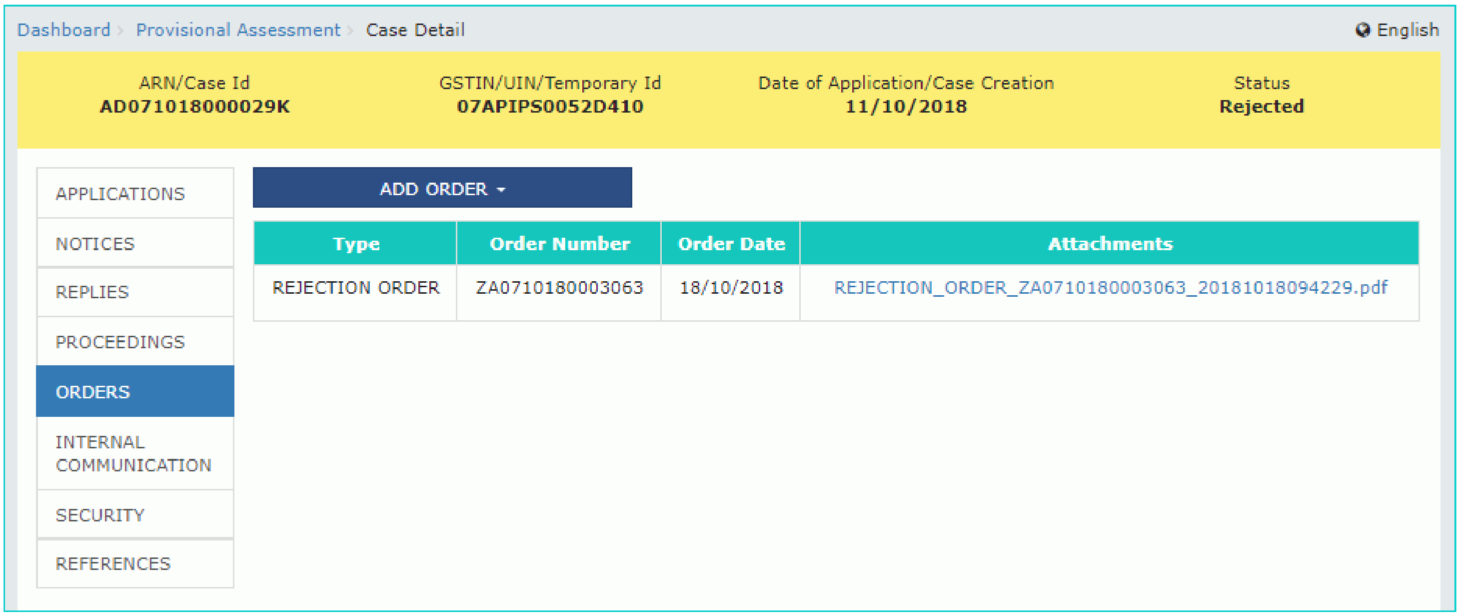
11. Click **ISSUE with DSC.**



12. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



13. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued and the **Status** updated to "Rejected". Also, system would send the intimation to the taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.

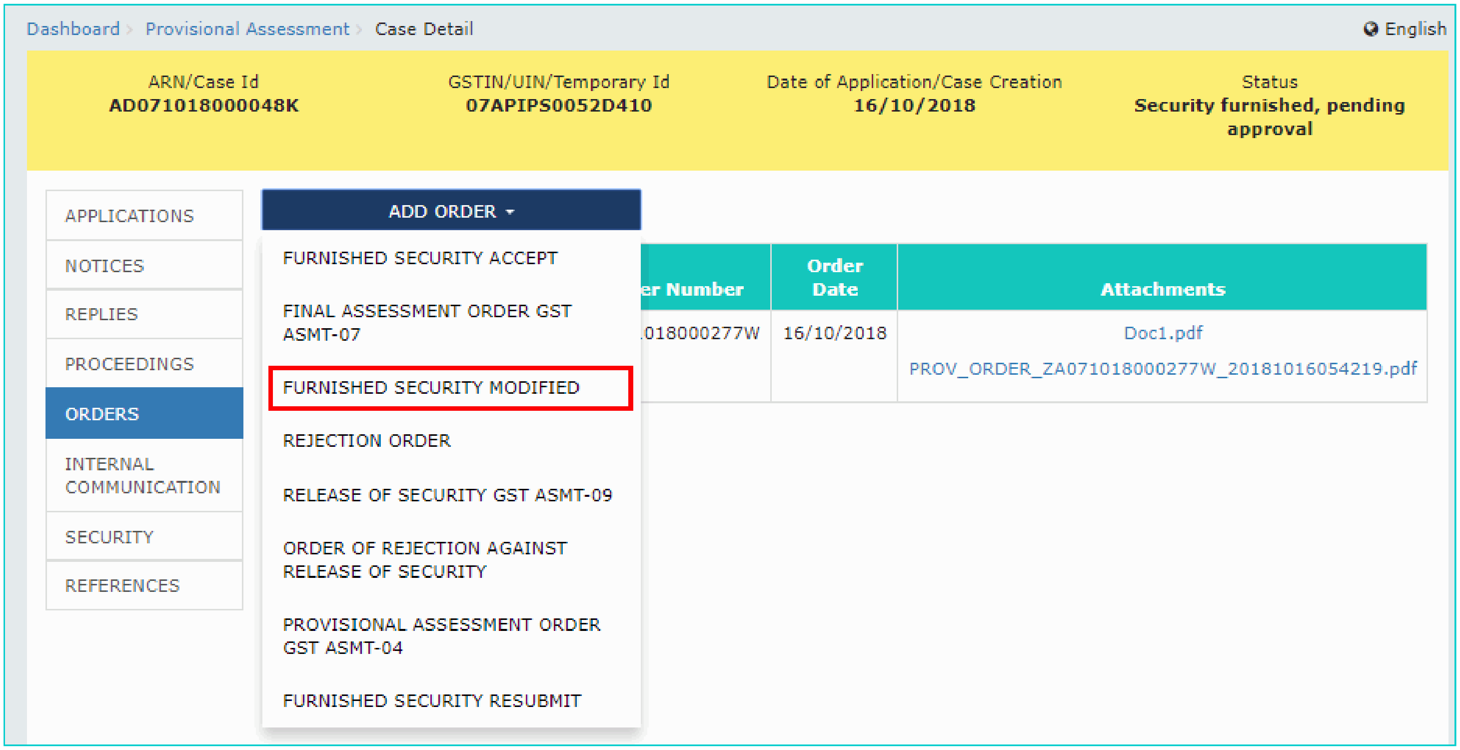


Go back to the Main Menu

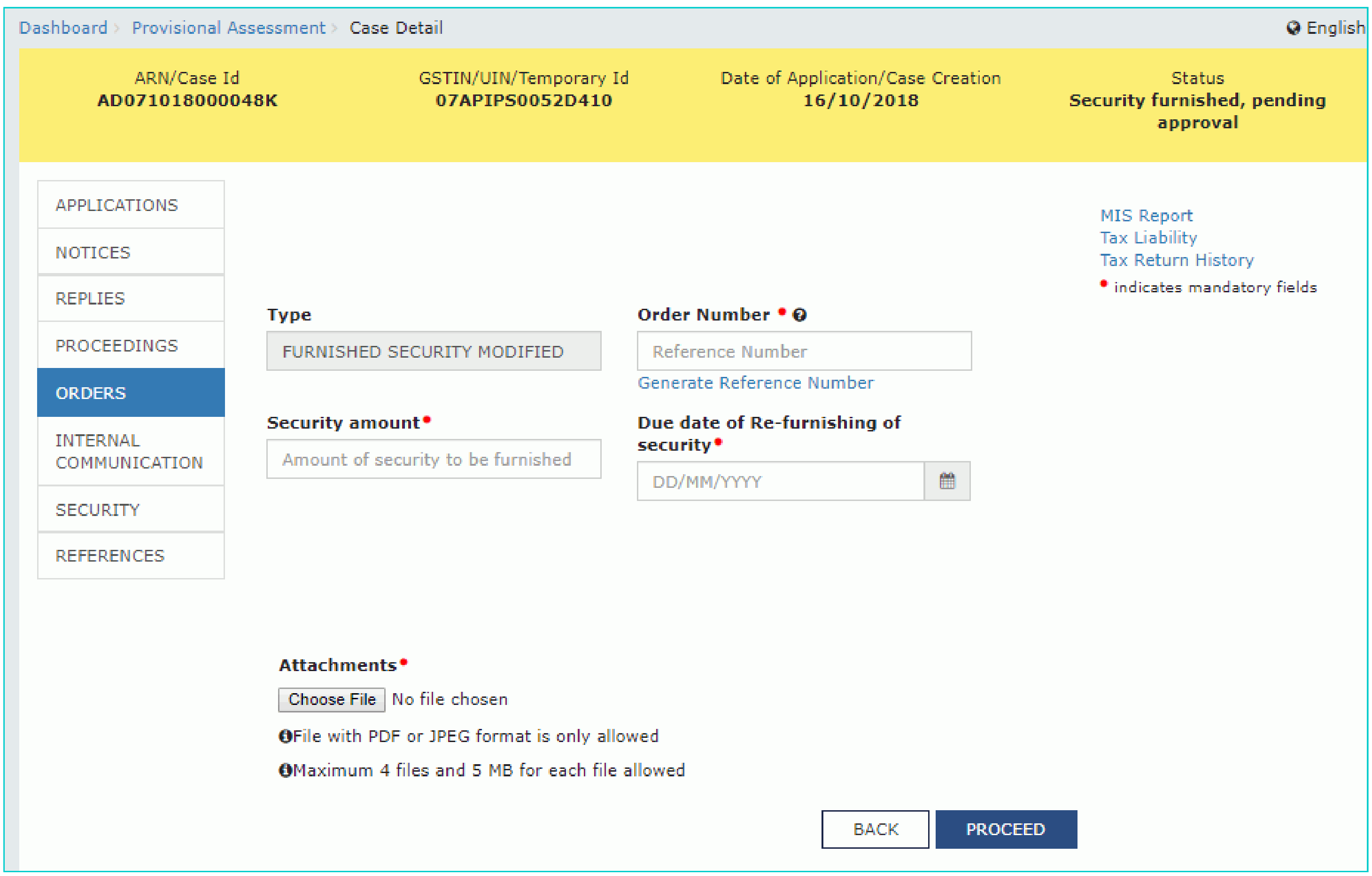
F (3). Furnished Security Modified

To issue order for modifying the furnished security to the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **FURNISHED SECURITY MODIFIED**.



3. The **Furnished Security Modified** page is displayed.



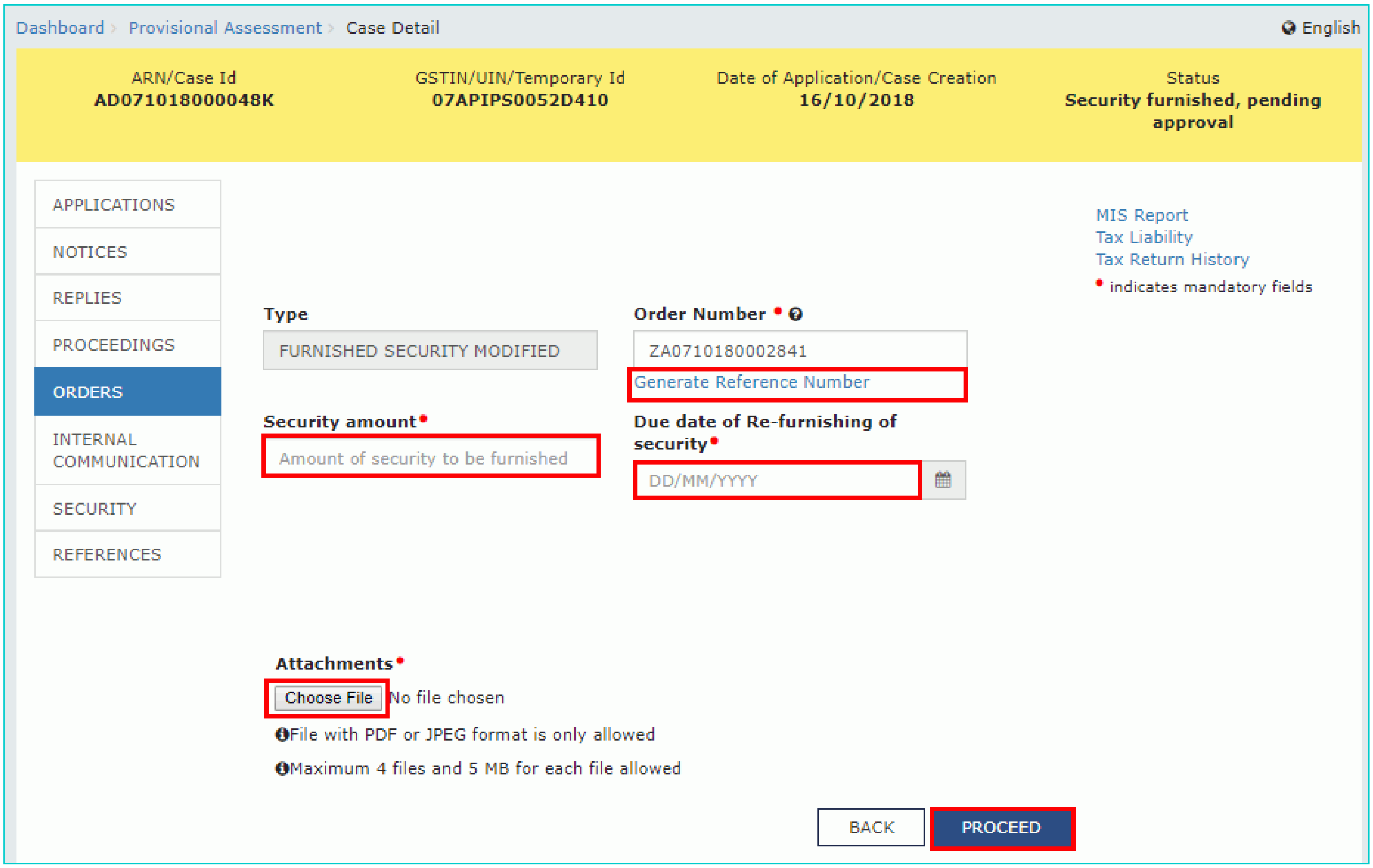
4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. In the **Security Amount** field, enter the amount of security to be furnished by the taxpayer.

6. Select the **Due date of Re-furnishing the security** using the calendar.
7. Click the **Choose File** button to upload any attachment as has been described earlier.

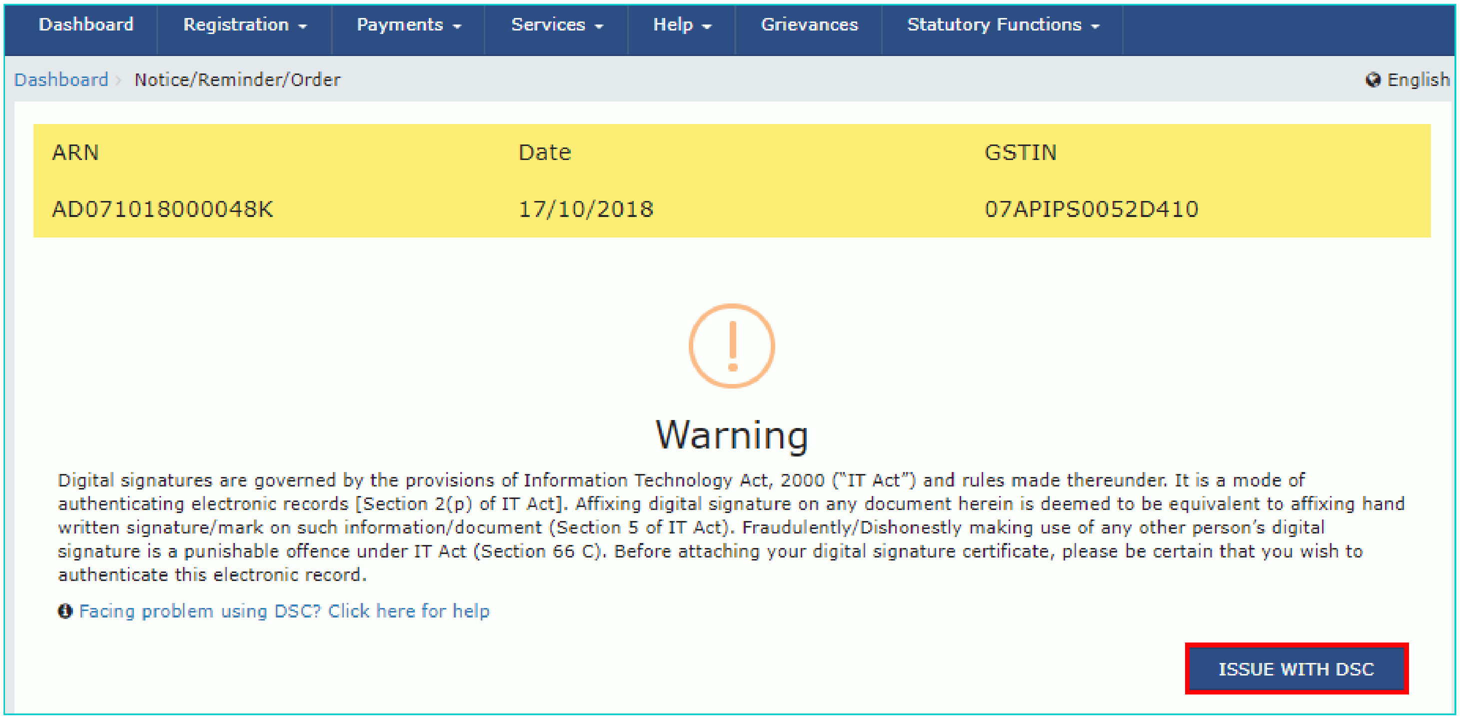
Note:

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

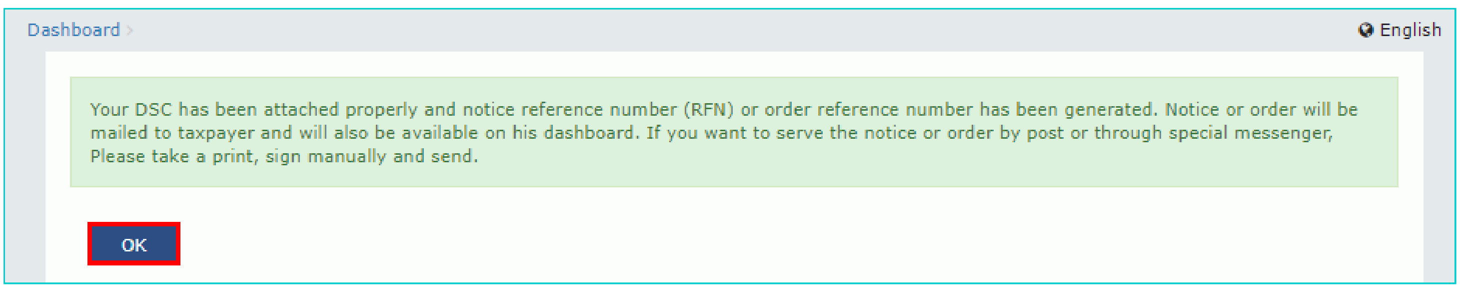
8. Click **PROCEED** button.



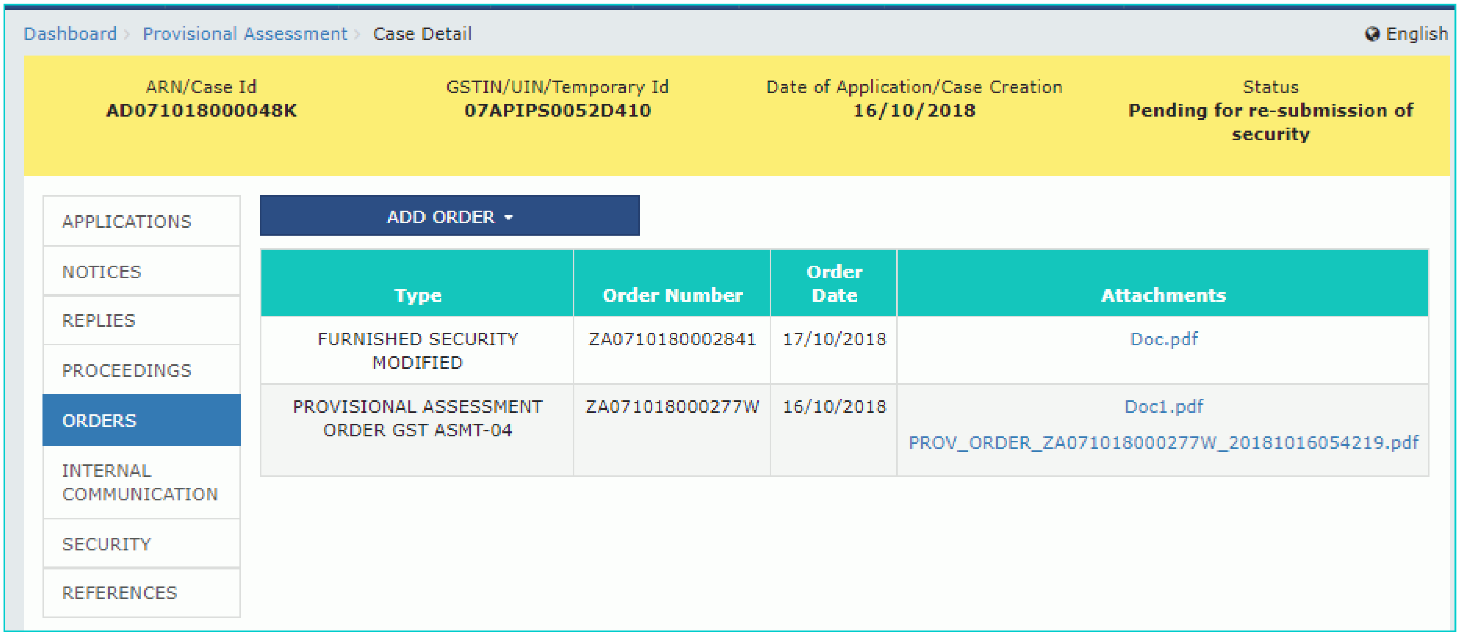
9. Click **ISSUE with DSC.**



10. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



11. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued and the **Status** updated to "Pending for re-submission of security". Also, system would send the intimation to the taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.



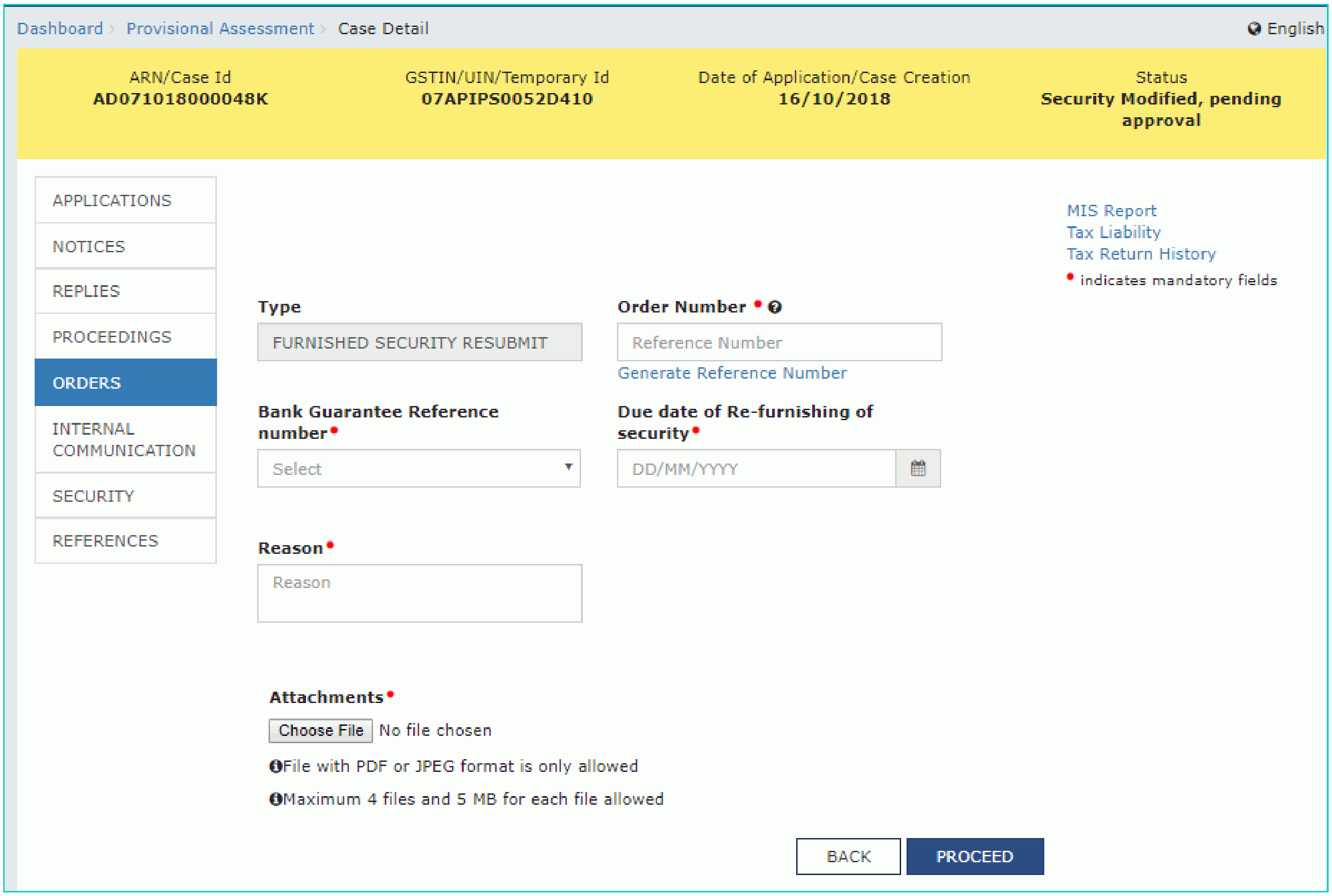
[Go back to the Main Menu]

F (4). Furnished Security Resubmit

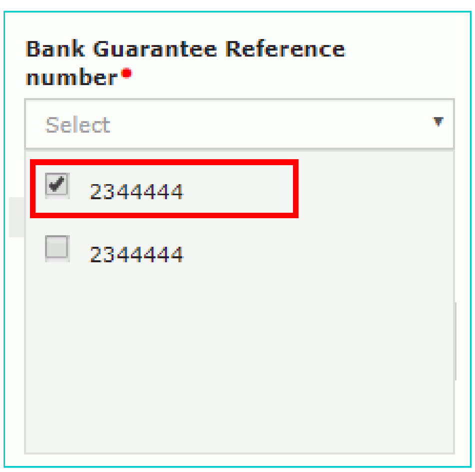
To issue order to resubmit the furnished security to the taxpayer in case of any discrepancies in security furnished, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **FURNISHED SECURITY RESUBMIT**.

3. The **Furnished Security Resubmit** page is displayed.



4. Select the **Bank Guarantee Reference Number** from the drop-down list.



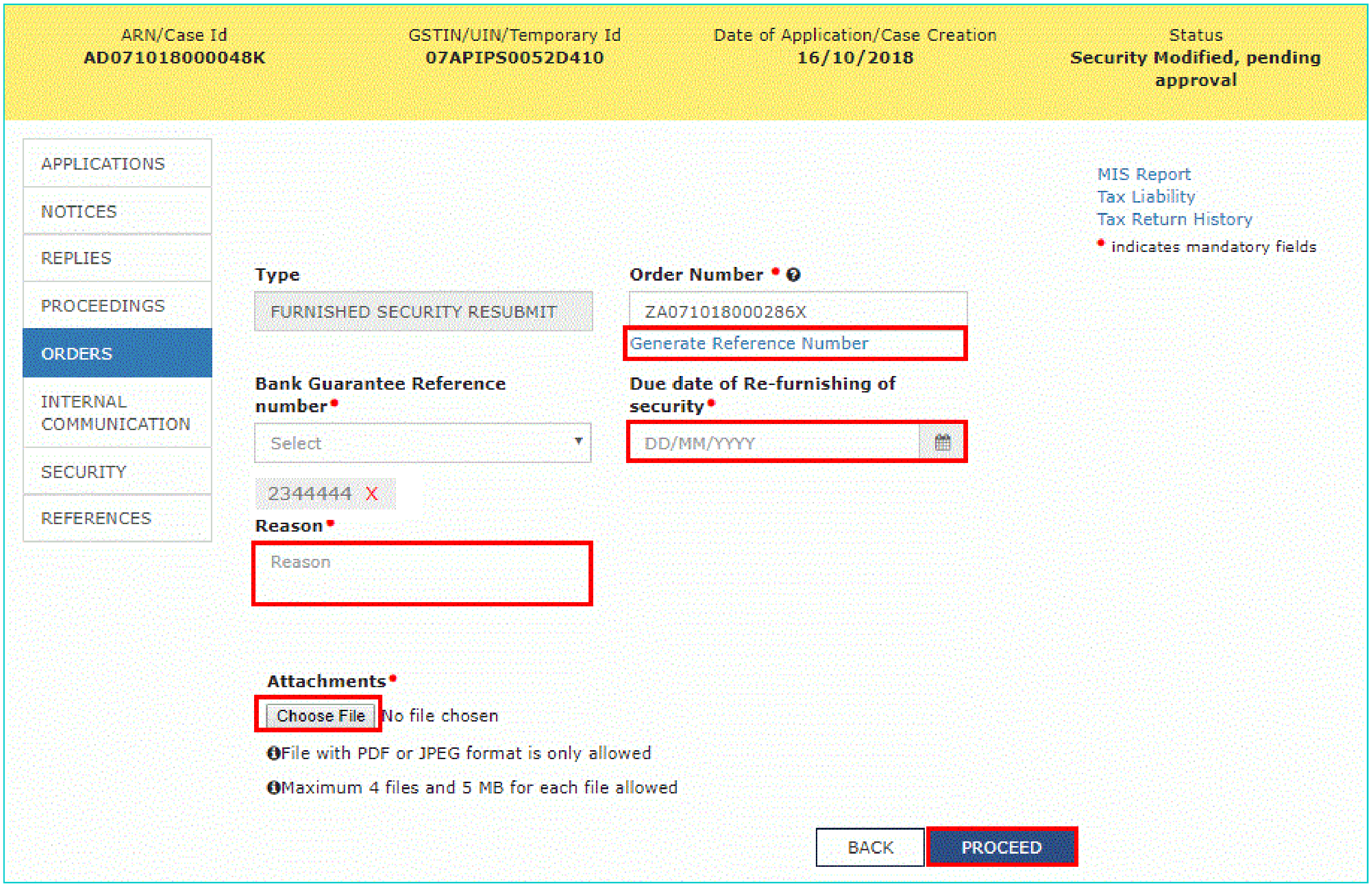
5. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
6. Select the **Due date of Re-furnishing of security** using the calendar.
7. Enter the **Reason** to refurnish the security.
8. Click the **Choose File** button to upload any attachment as has been described earlier.

Note:

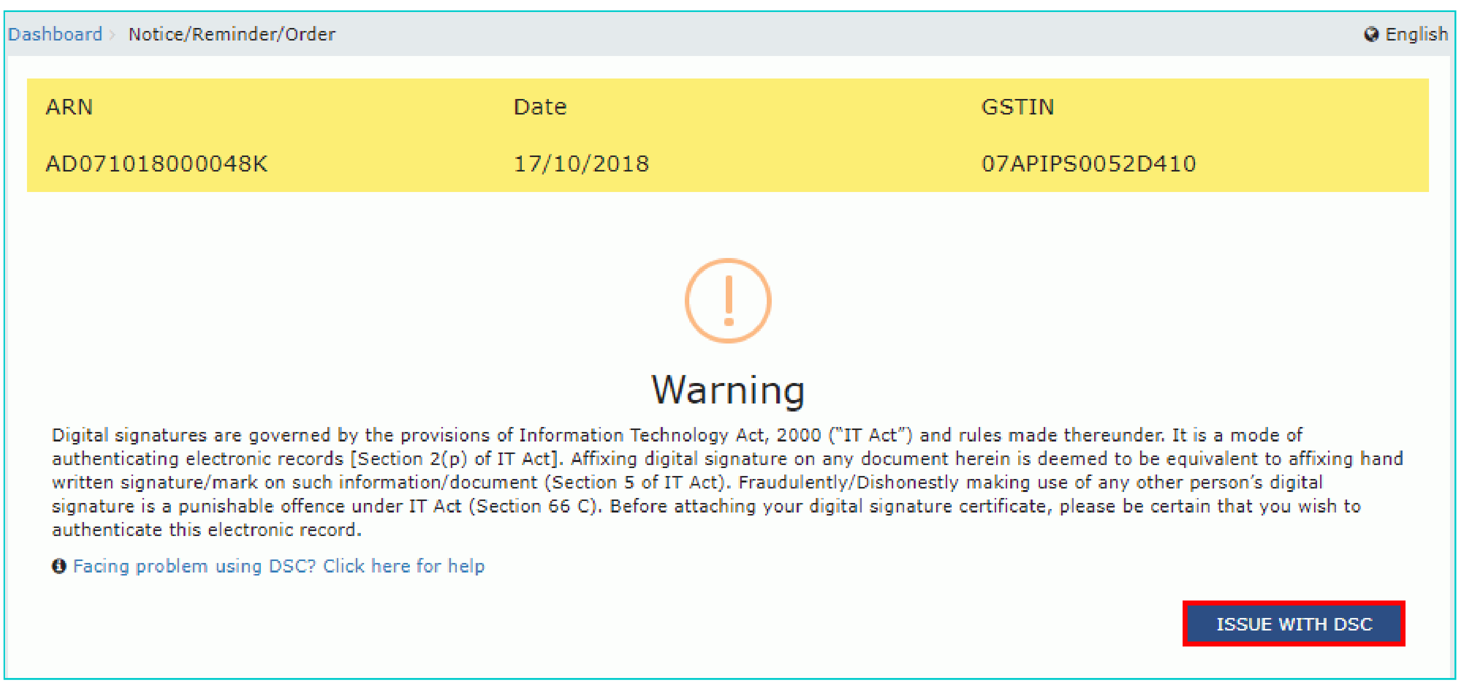
- File with PDF & JPEG format is only allowed.

- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

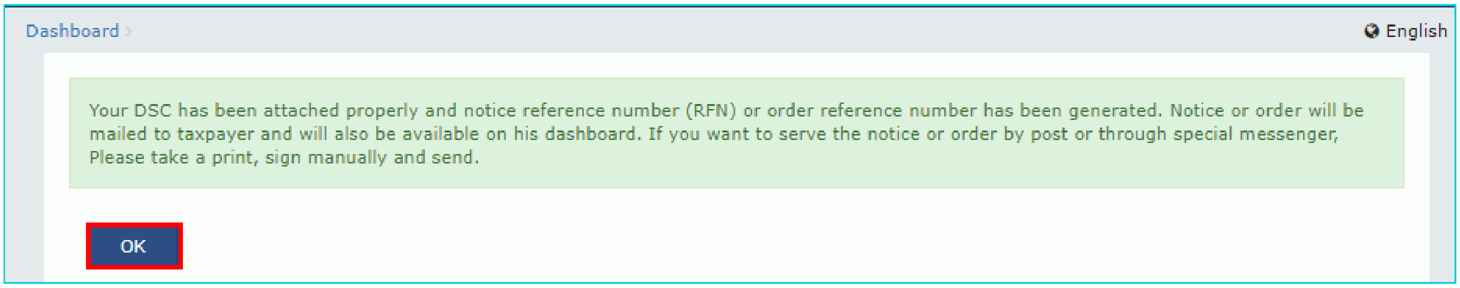
9. Click **PROCEED** button.



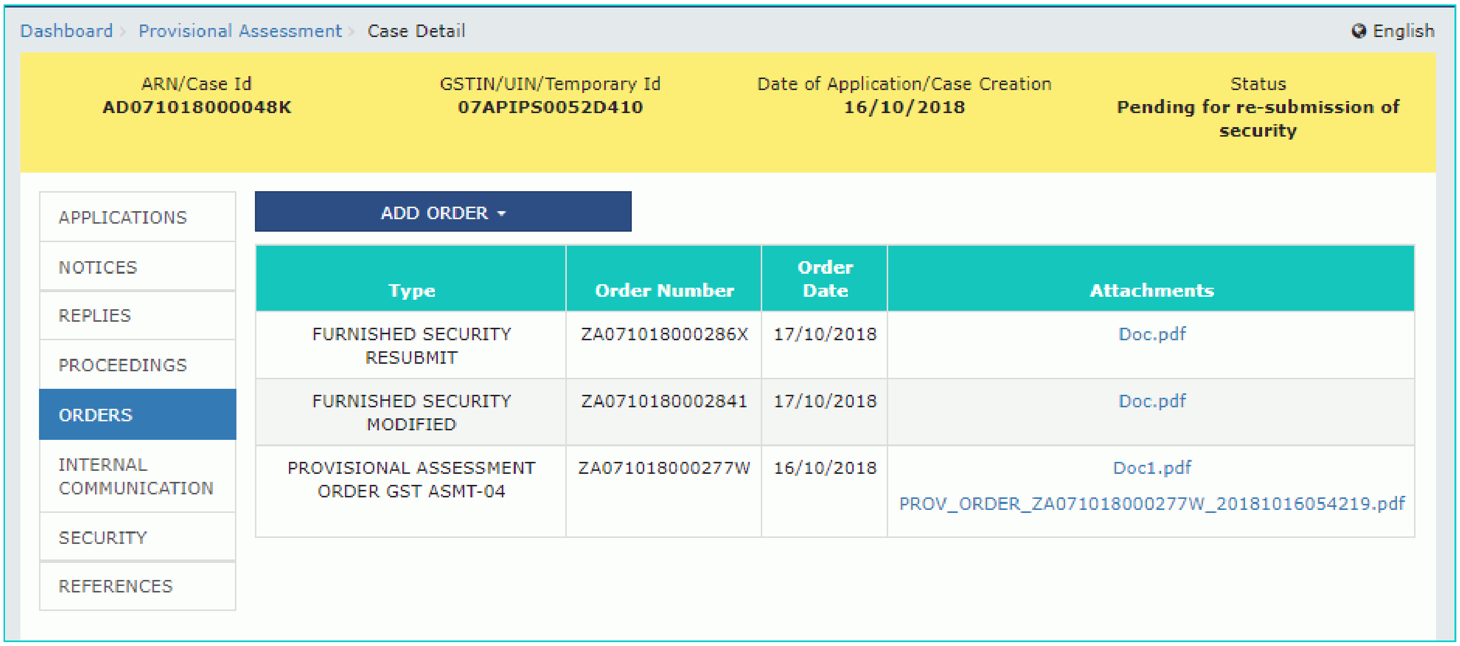
10. Click **ISSUE with DSC.**



11. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



12. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued and the **Status** updated to "Pending for re-submission of security". Also, system would send the intimation to the taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.

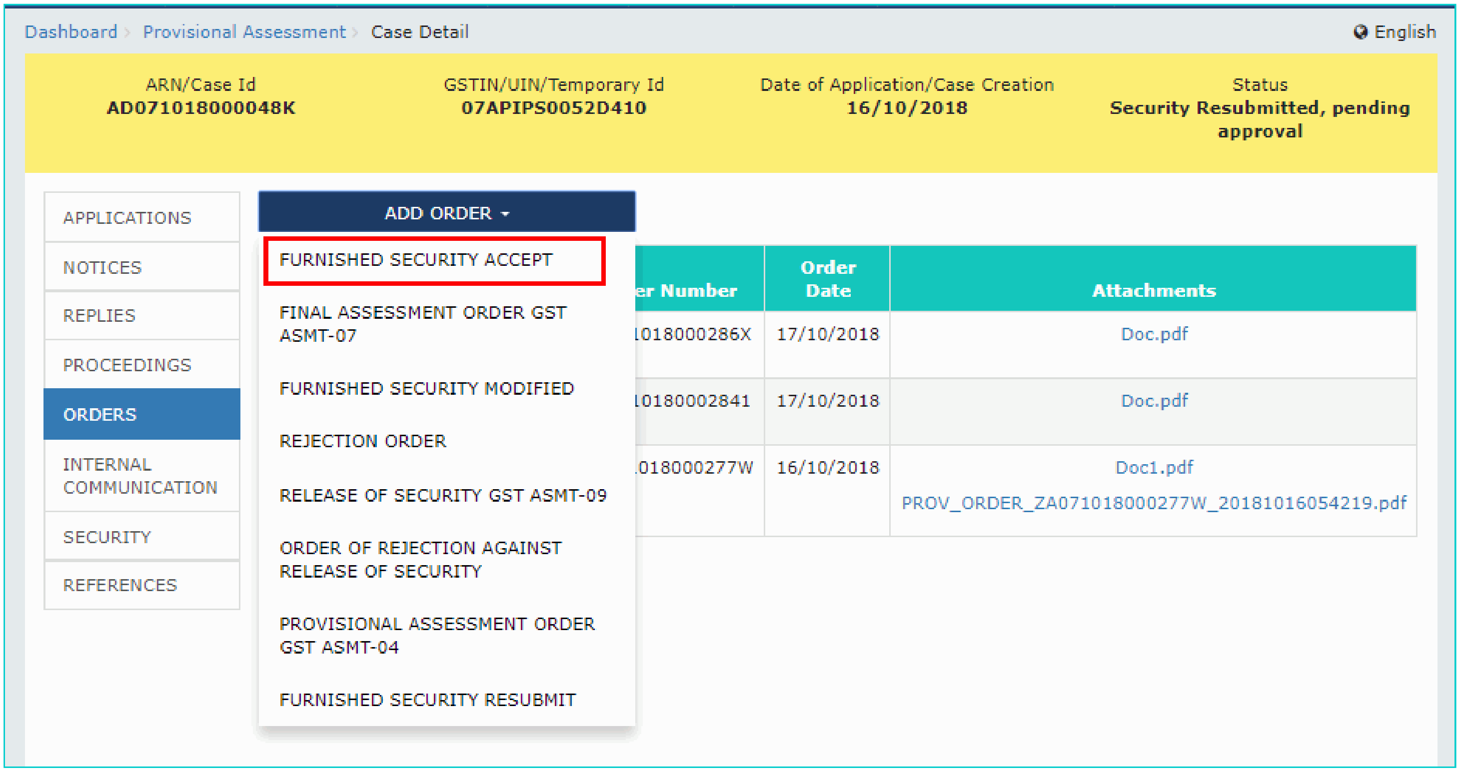


[Go back to the Main Menu]

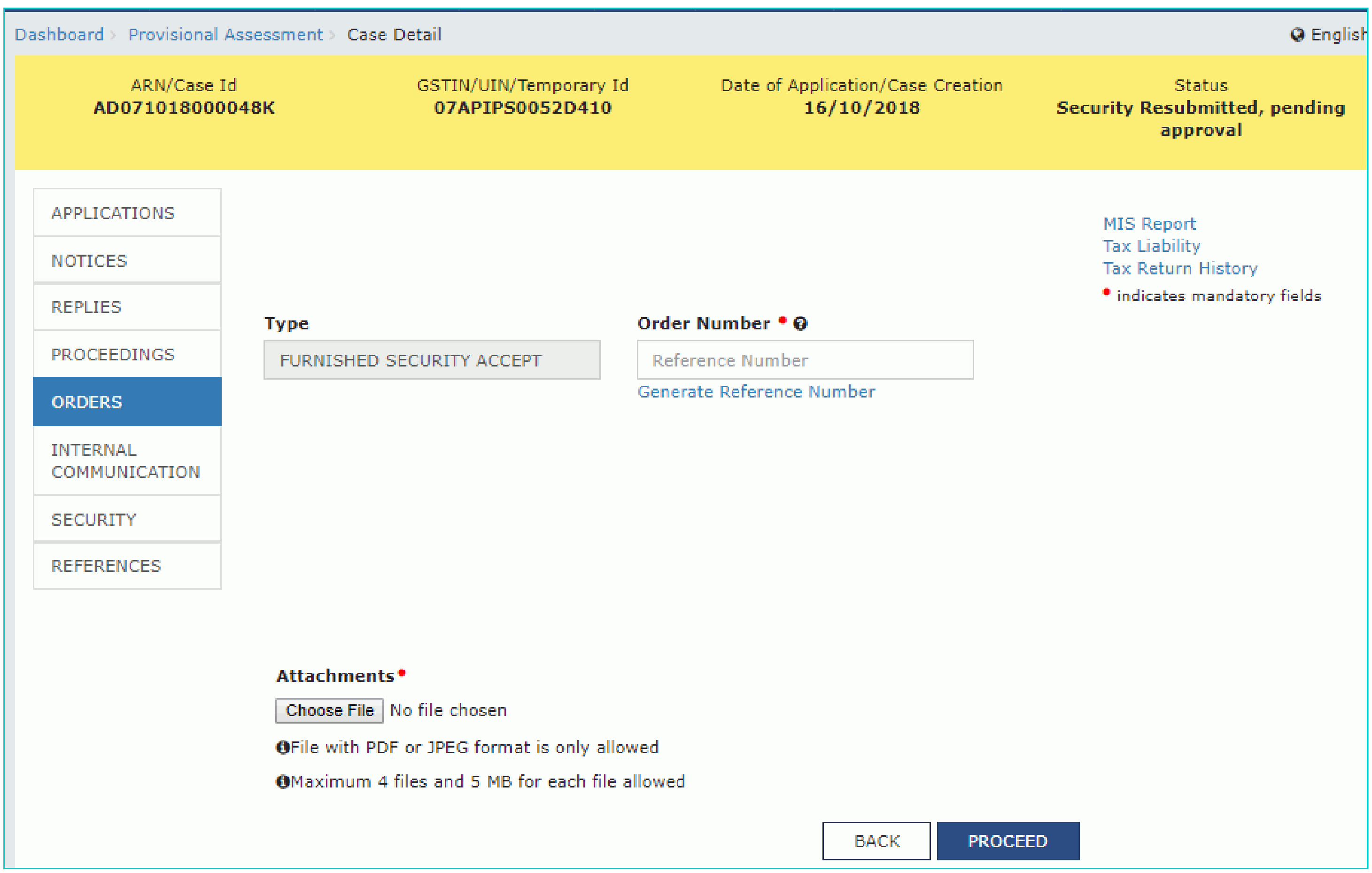
F (5). Furnished Security Accept

To issue order for accepting the furnished security to the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **FURNISHED SECURITY ACCEPT**.



3. The **FURNISHED SECURITY ACCEPT** page is displayed.

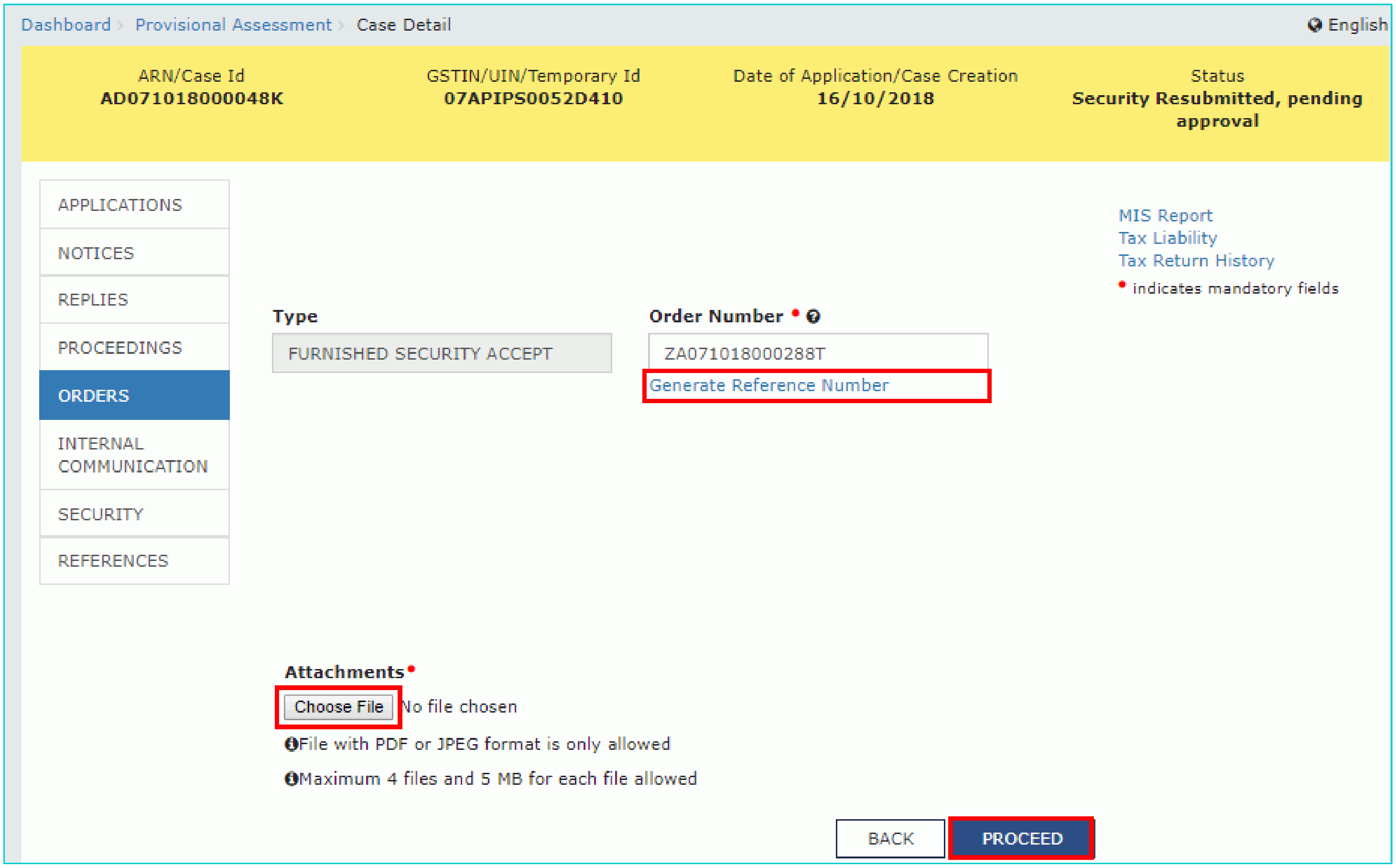


4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. Click the **Choose File** button to upload any attachment as has been described earlier.

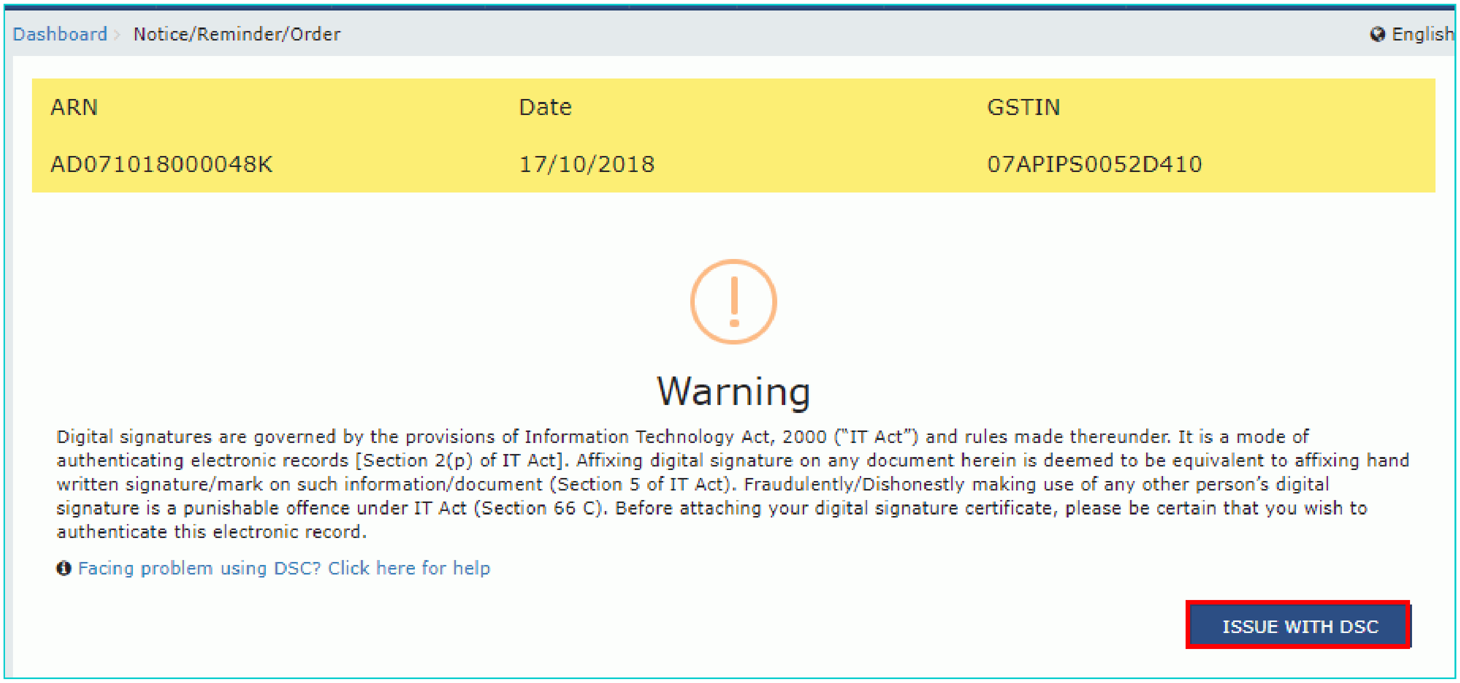
Note:

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

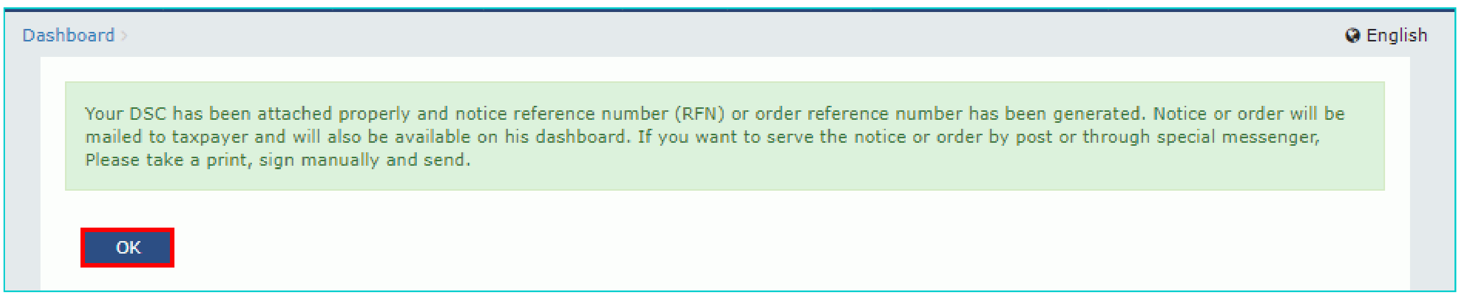
6. Click **PROCEED** button.



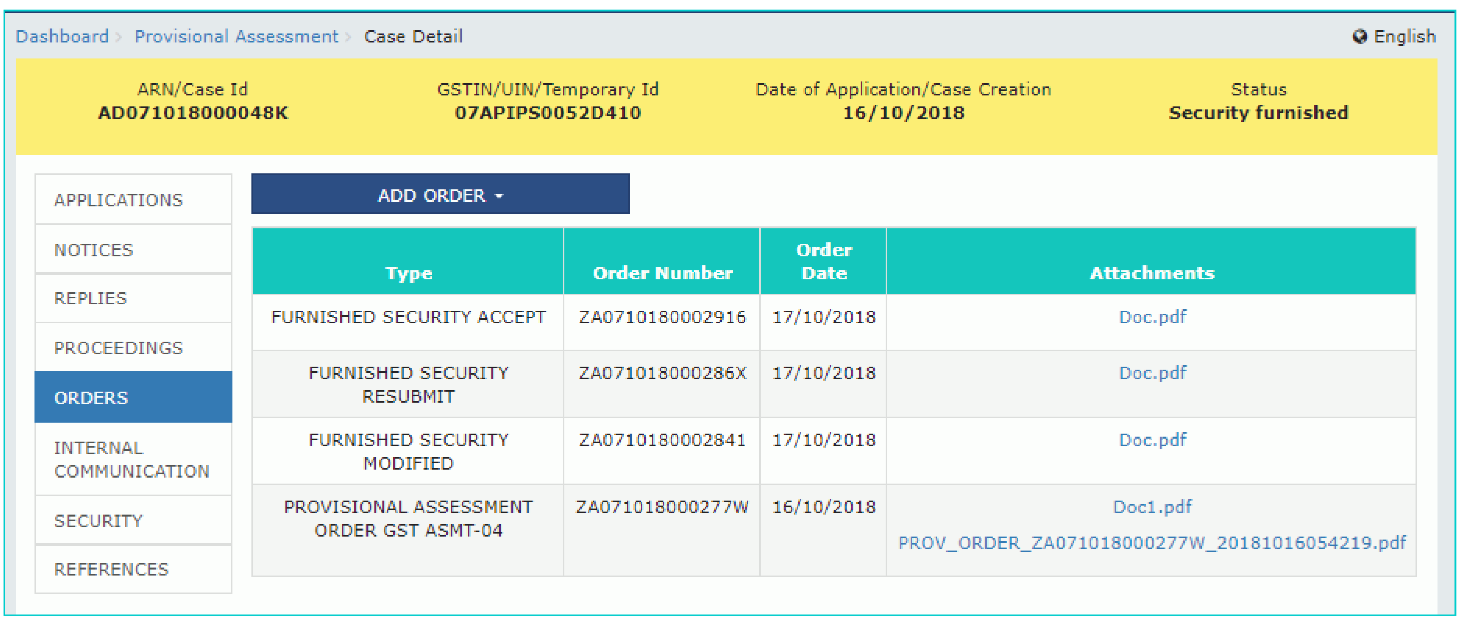
7. Click **ISSUE with DSC.**



8. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



9. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued and the **Status** updated to "Security furnished". Also, system would send the intimation to the taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.



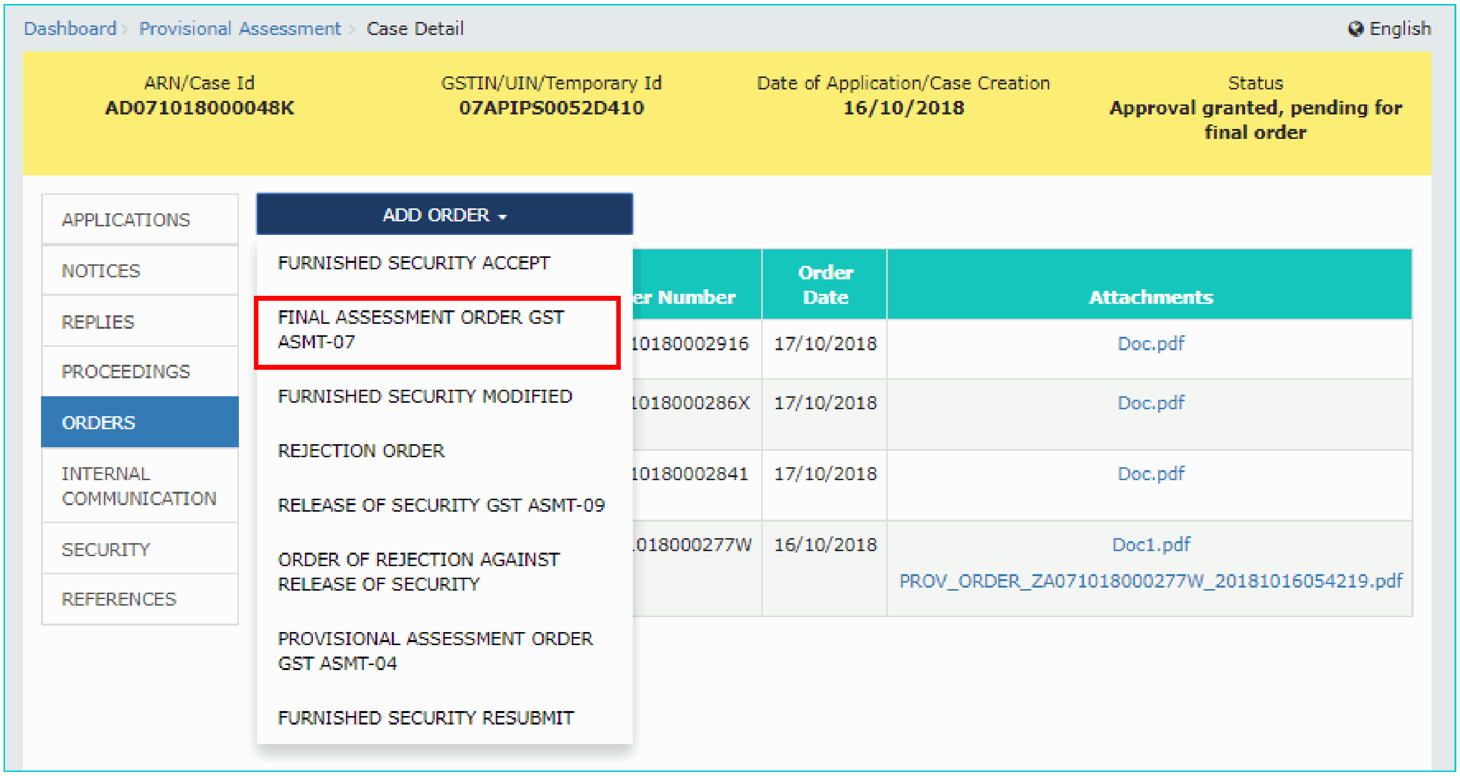
Type	Order Number	Order Date	Attachments
FURNISHED SECURITY ACCEPT	ZA0710180002916	17/10/2018	Doc.pdf
FURNISHED SECURITY RESUBMIT	ZA071018000286X	17/10/2018	Doc.pdf
FURNISHED SECURITY MODIFIED	ZA0710180002841	17/10/2018	Doc.pdf
PROVISIONAL ASSESSMENT ORDER GST ASMT-04	ZA071018000277W	16/10/2018	Doc1.pdf PROV_ORDER_ZA071018000277W_20181016054219.pdf

[Go back to the Main Menu]

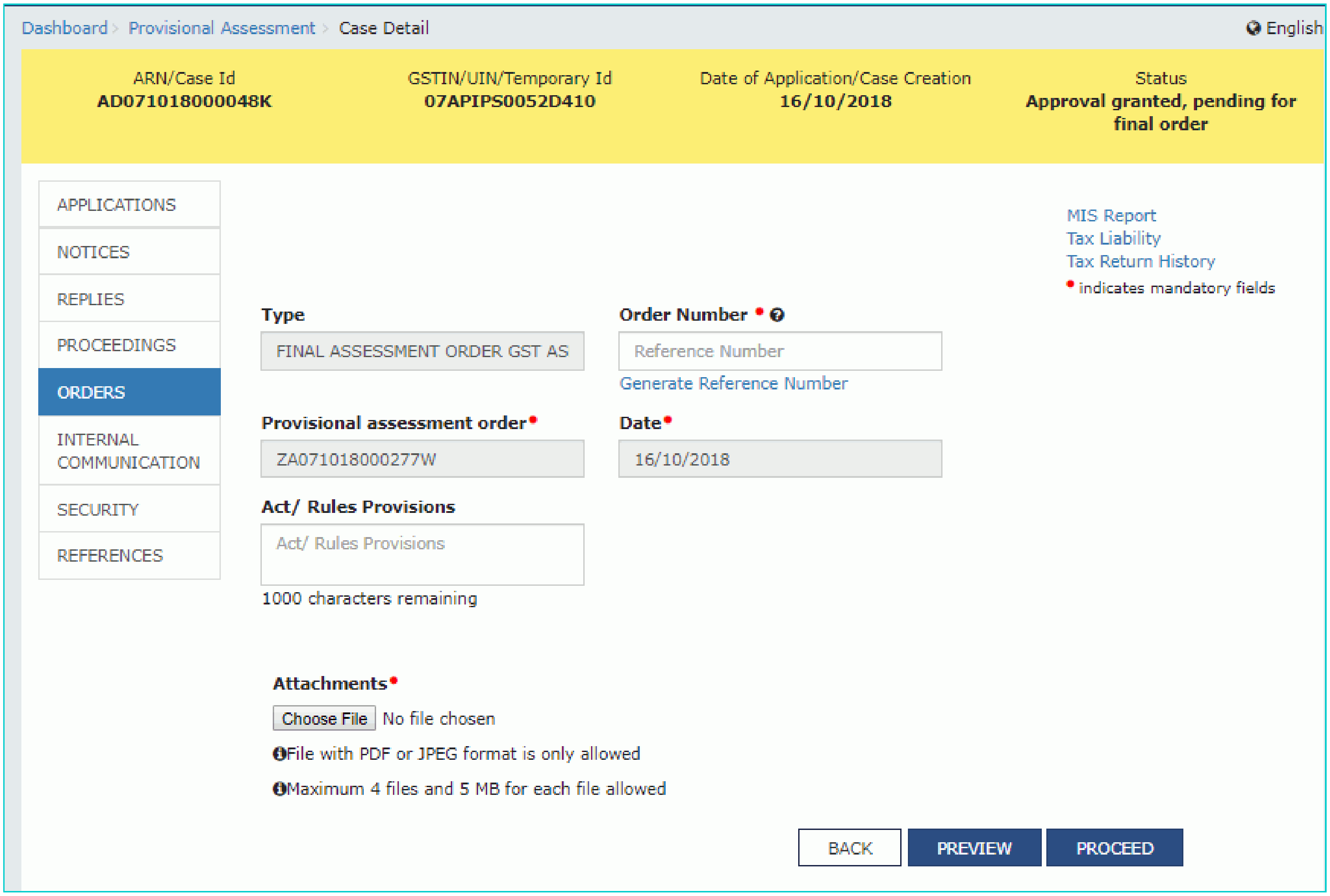
F (6). Final Assessment Order in Form GST ASMT-07

To issue final assessment order in Form GST ASMT-07 to the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **FINAL ASSESSMENT ORDER GST ASMT-07**.



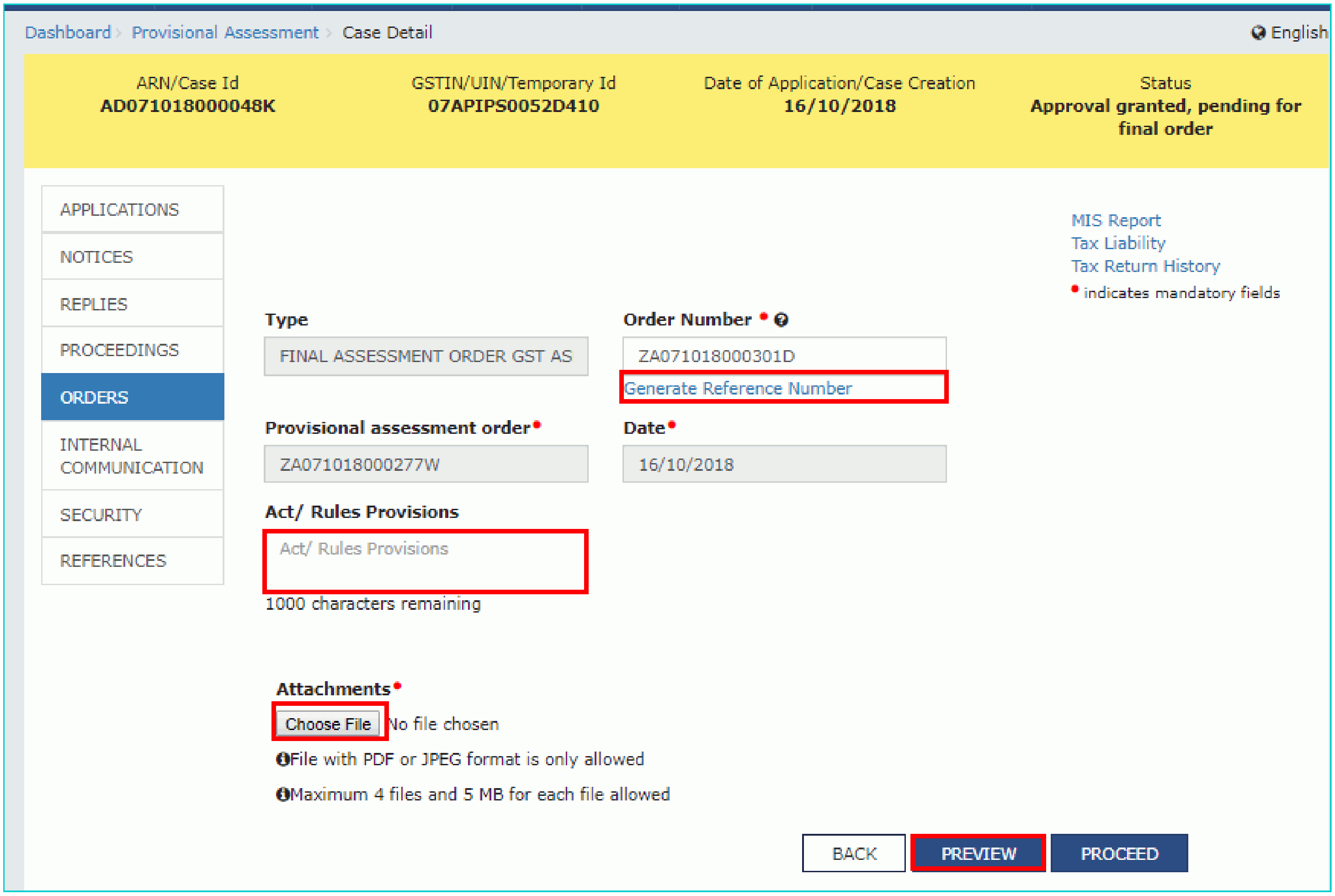
3. The **Final Assessment Order** page is displayed.



4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. In the **Acts/ Rules Provisions** field, enter the act or rule provision detail.
6. Click the **Choose File** button to upload any attachment as has been described earlier.

Note:

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.



7. Click **PREVIEW** and a system-generated draft order gets downloaded into your machine as displayed.
8. Check the system-generated draft order carefully to rule out any discrepancy.

Form GST ASMT – 07

[See rule 98(5)]

Reference No : ZA071018000301D Date : 17/10/2018

To

GSTIN/ Temporary ID : 07APIPS0052D410
Name : NURUL MOHAMADBHAI SAIYED
Address : 12, qw, ww, Central Delhi, Delhi, 110000

Provisional Order No. : ZA071018000277W Date : 16/10/2018

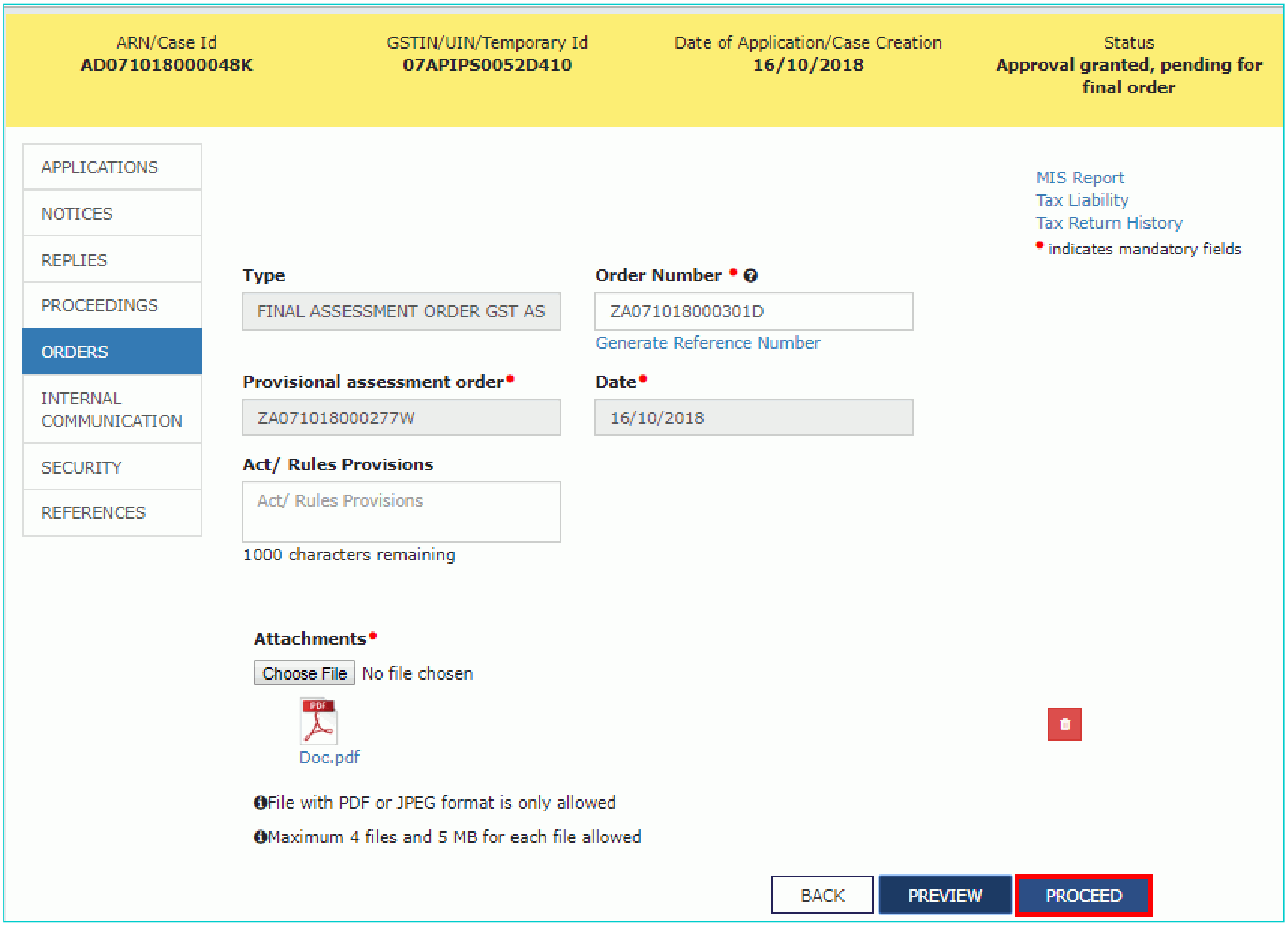
Final Assessment Order

In continuation of the provisional assessment order referred to above and on the basis of information available / documents furnished, the final assessment order is issued and detailed reasons for the same are attached in annexure.

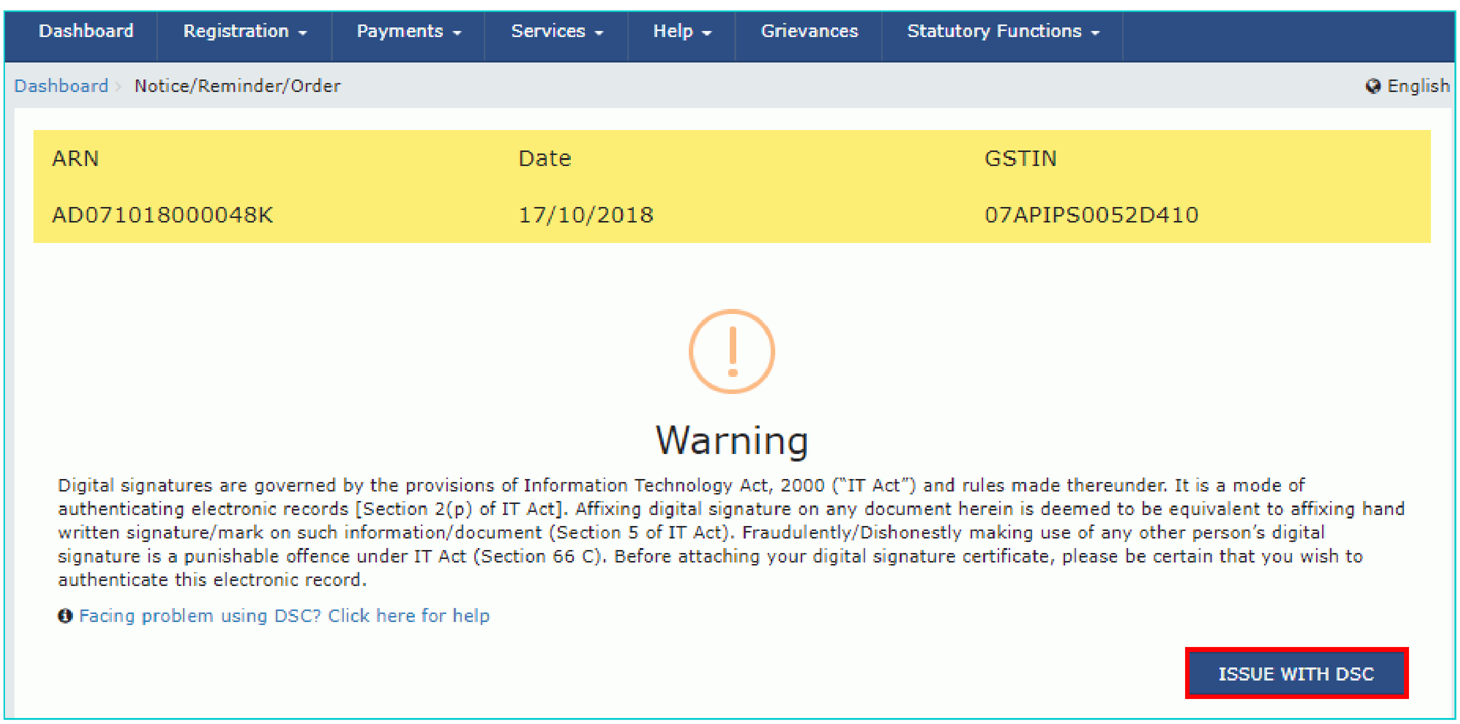
The security furnished for the purpose can be withdrawn after compliance with the order, by filing an application.

Signature
Name: Haripriya Santhanam
Designation Lower Division Clerks
Jurisdiction 100:Zone 9:Delhi

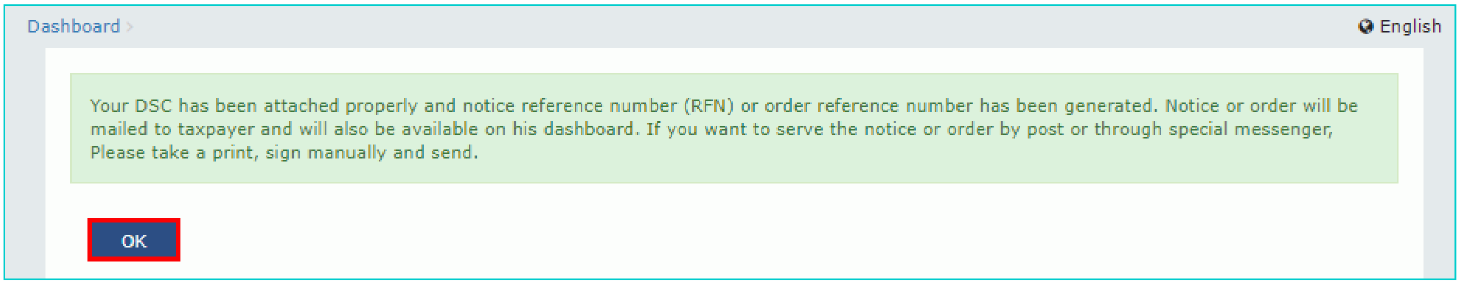
9. Click **PROCEED** button.



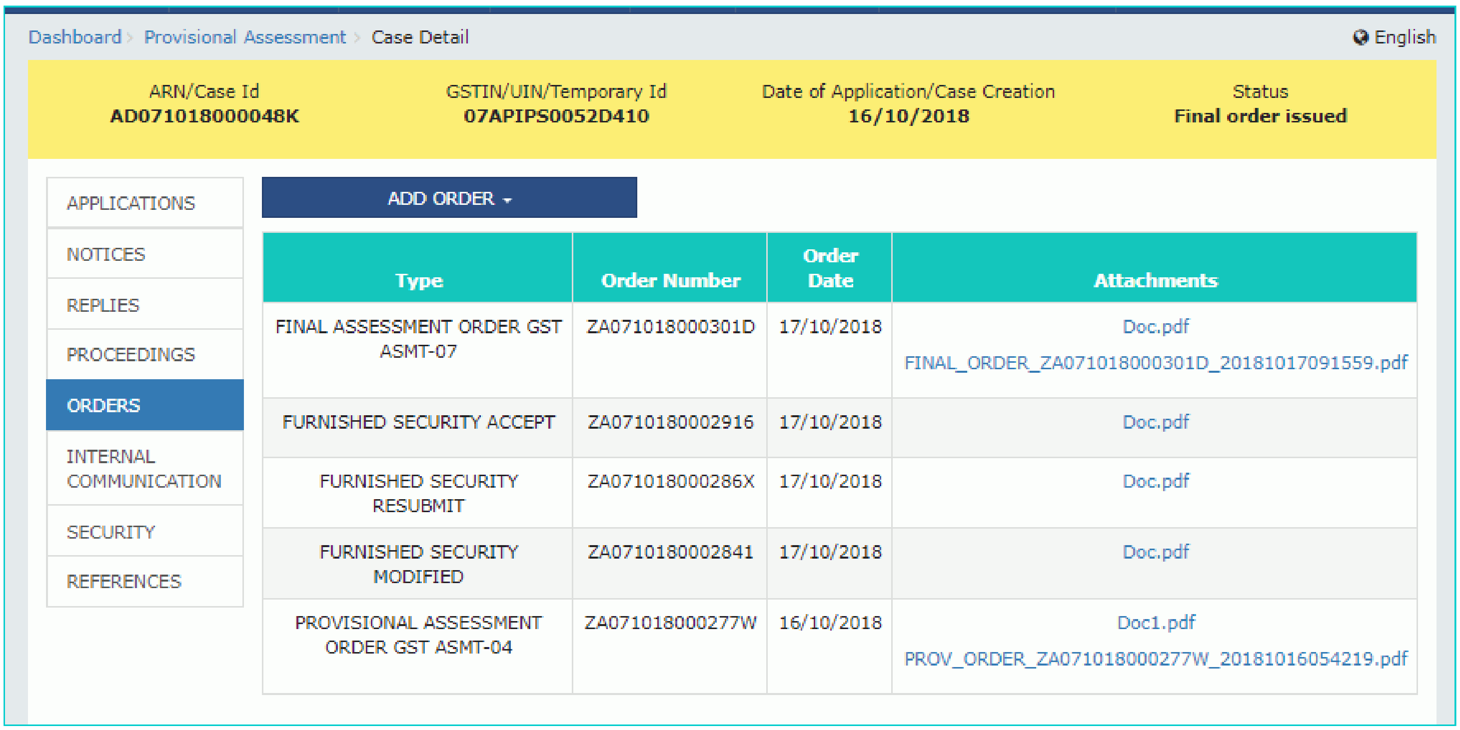
10. Click **ISSUE with DSC.**



11. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



12. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued and the **Status** updated to "Final order issued". Also, system would send the intimation to the taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.



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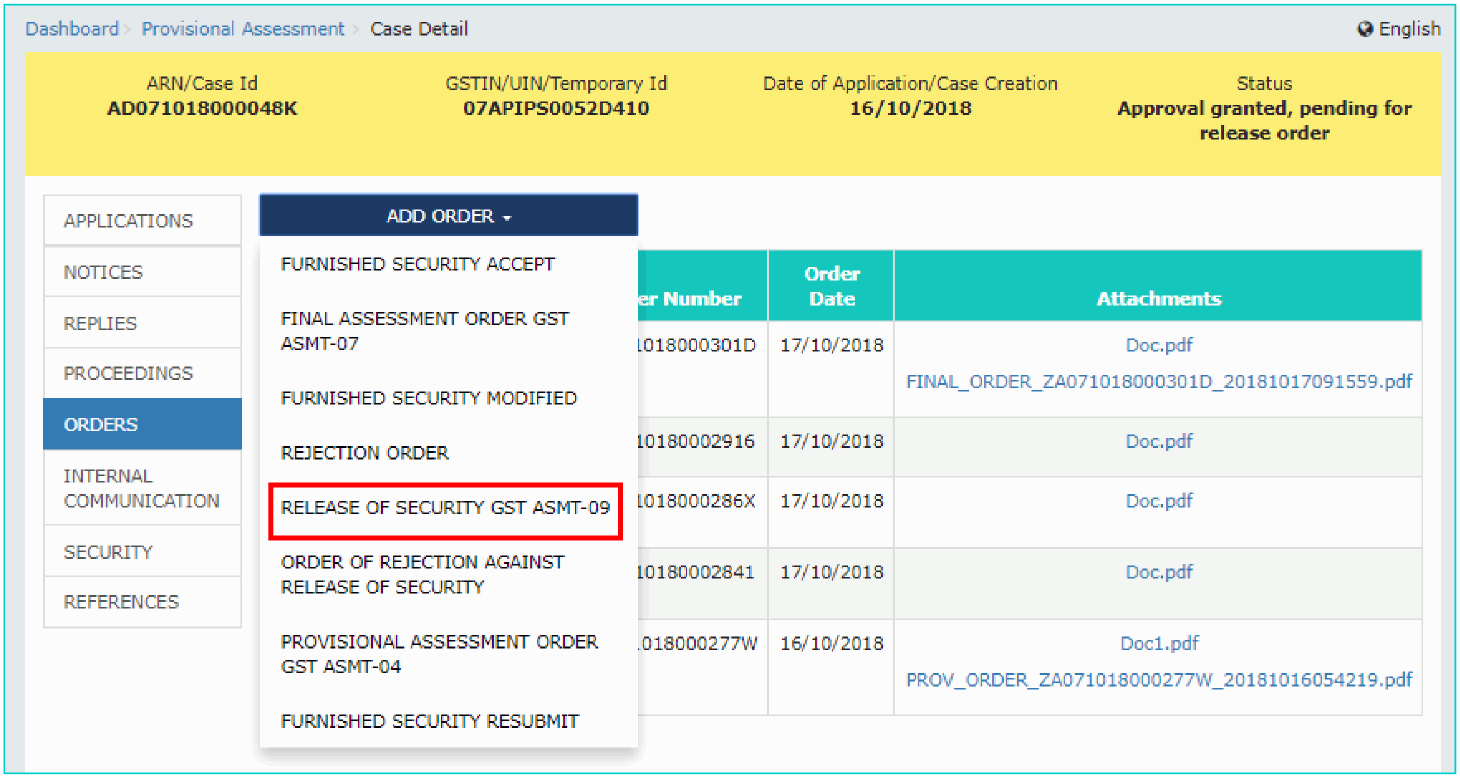
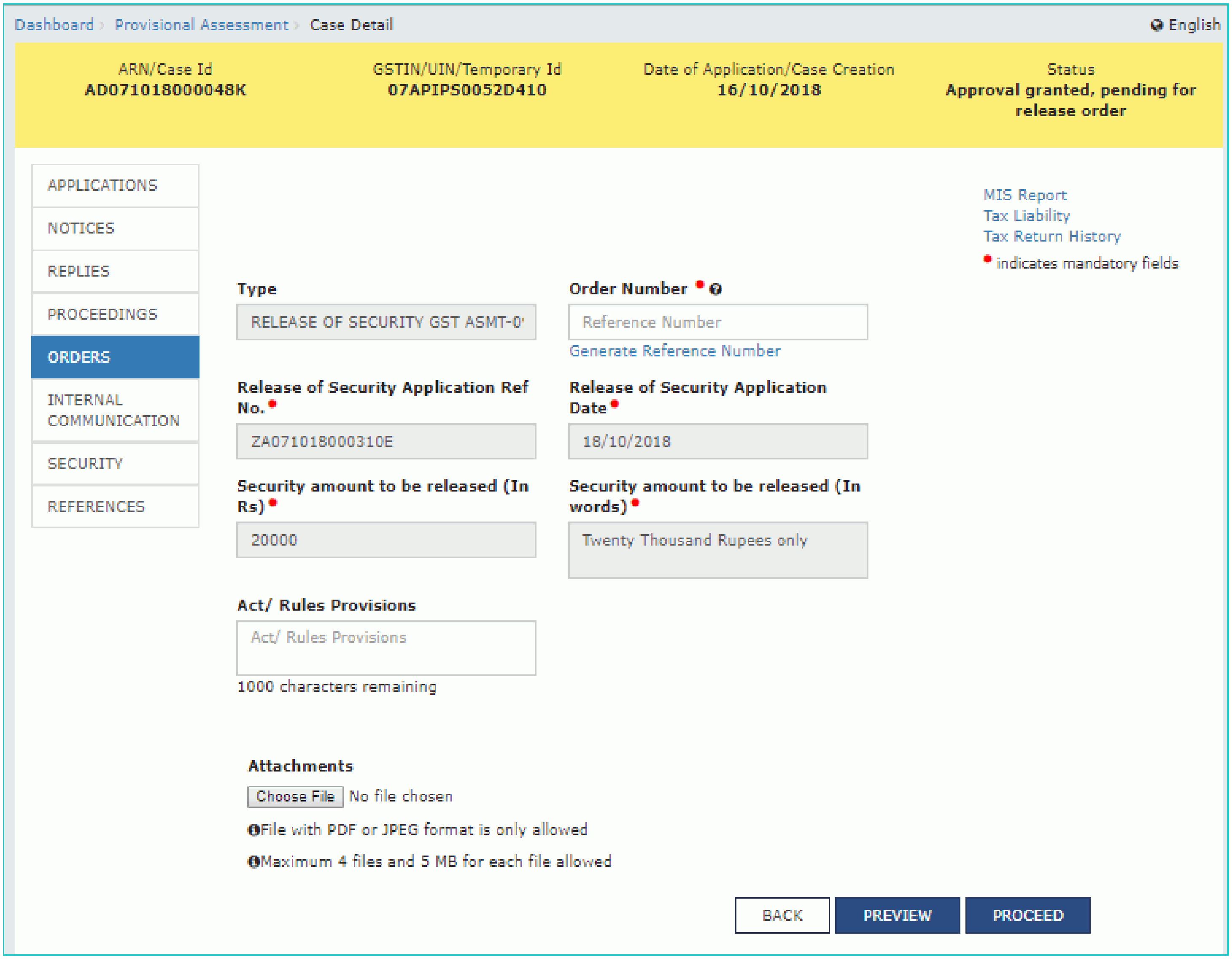
F (7). Release of Security in Form GST ASMT-09

To issue order for release of security Order in Form GST ASMT-09, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **RELEASE OF SECURITY GST ASMT-09**.



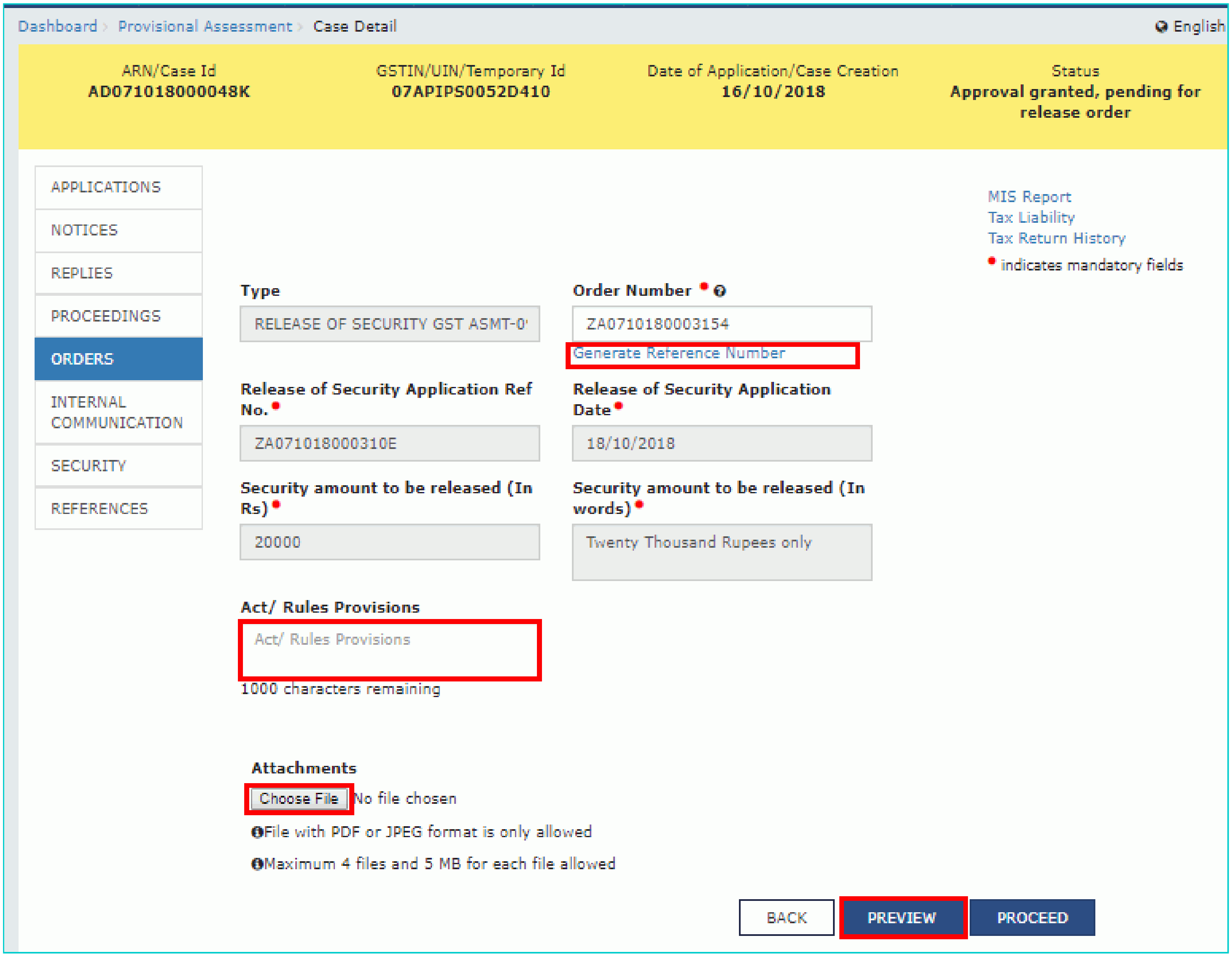
3. The **Release of Security** page is displayed.



4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. In the **Acts/ Rules Provisions** field, enter the act or rule provision detail.
6. Click the **Choose File** button to upload any attachment as has been described earlier.

Note:

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.



7. Click **PREVIEW** and a system-generated draft order gets downloaded into your machine as displayed.
8. Check the system-generated draft order carefully to rule out any discrepancy.

Form GST ASMT– 09

[See rule 98(7)]

Reference No : ZA0710180003154 Date : 18/10/2018

To

GSTIN/ Temporary ID : 07APIPS0052D410
Name : NURUL MOHAMADBHAI SAIYED
Address : 12, qw, ww, Central Delhi, Delhi, 110000

Application Reference No. : ZA071018000310E Date : 18/10/2018

Order for Release of Security

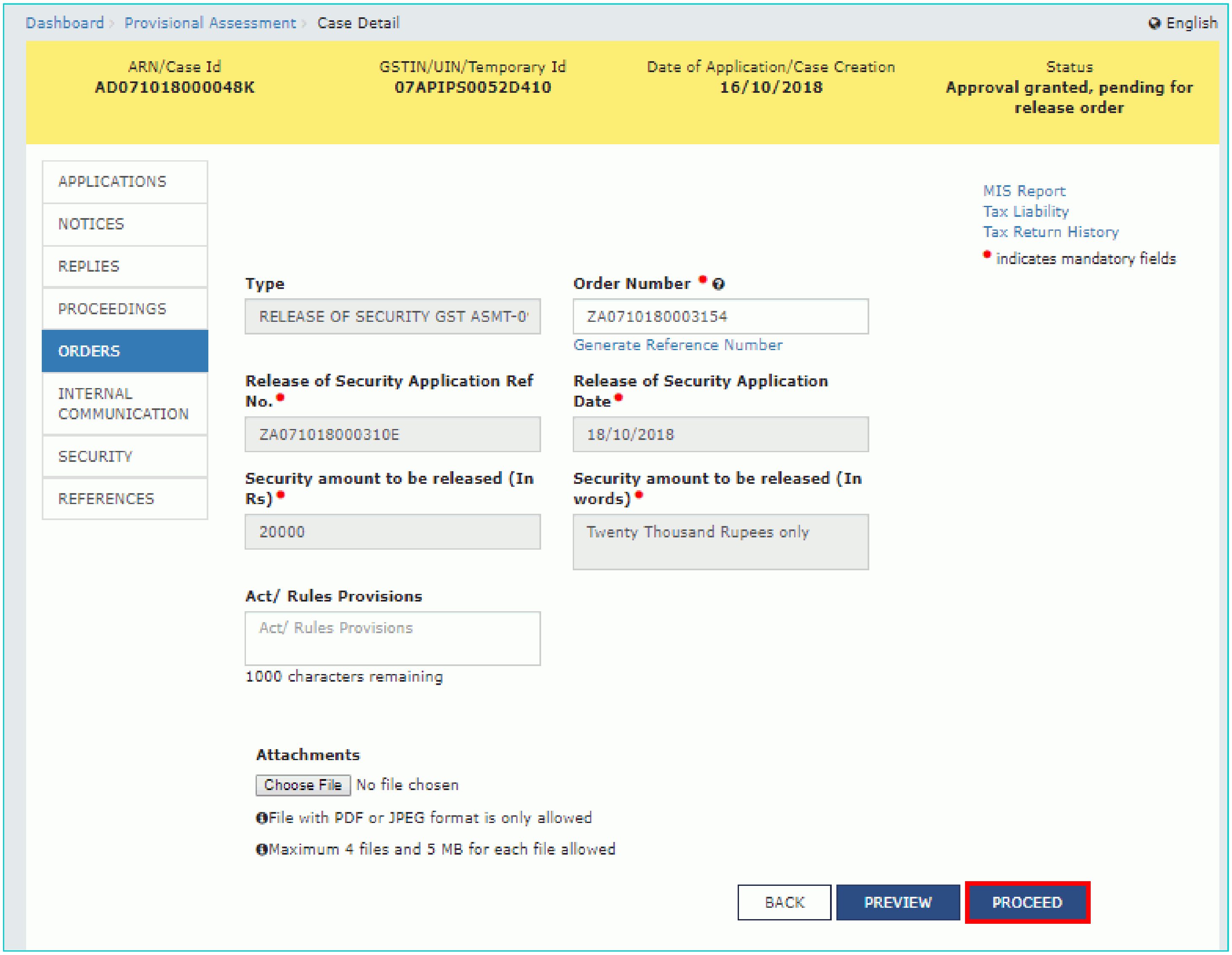
This has reference to your application mentioned above regarding release of security (details given in table below).
Your application has been examined and the same is found to be in order. The aforesaid security is hereby released.

Details of security -

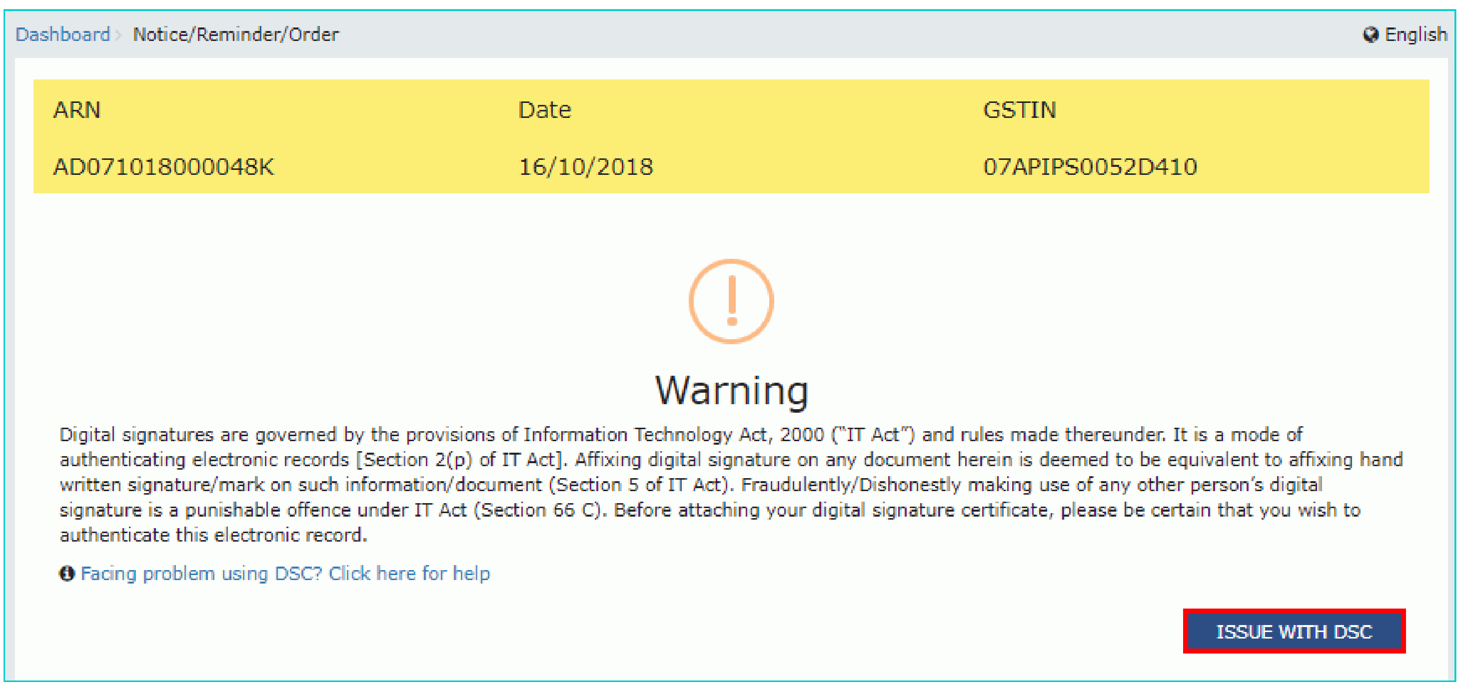
Sr.No	Description	Particulars
1	Amount of security to be released (Rs.)	20,000.00
2	Amount of security to be released (in words)	Twenty Thousand Rupees only

Signature
Name: Haripriya Santhanam
Designation Lower Division Clerks
Jurisdiction 100:Zone 9:Delhi

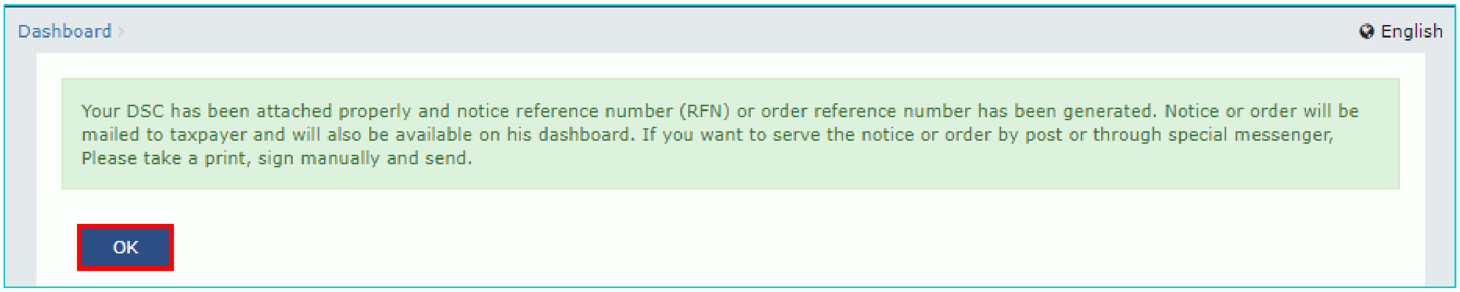
9. Click **PROCEED** button.



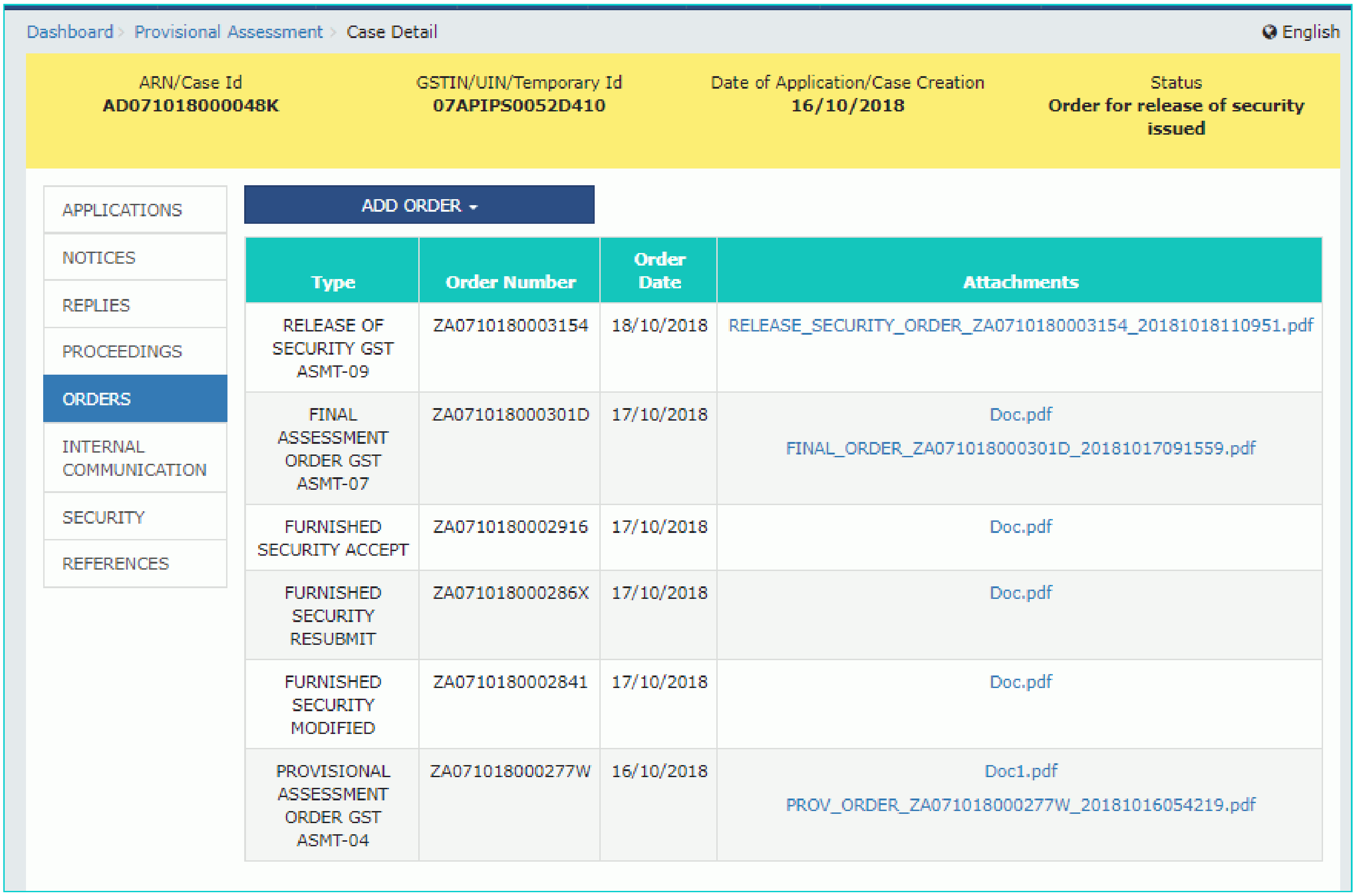
10. Click **ISSUE with DSC.**



11. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



12. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued and the **Status** updated to "Order for release of security issued". Also, system would send the intimation to the taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.



Type	Order Number	Order Date	Attachments
RELEASE OF SECURITY GST ASMT-09	ZA0710180003154	18/10/2018	RELEASE_SECURITY_ORDER_ZA0710180003154_20181018110951.pdf
FINAL ASSESSMENT ORDER GST ASMT-07	ZA071018000301D	17/10/2018	Doc.pdf FINAL_ORDER_ZA071018000301D_20181017091559.pdf
FURNISHED SECURITY ACCEPT	ZA0710180002916	17/10/2018	Doc.pdf
FURNISHED SECURITY RESUBMIT	ZA071018000286X	17/10/2018	Doc.pdf
FURNISHED SECURITY MODIFIED	ZA0710180002841	17/10/2018	Doc.pdf
PROVISIONAL ASSESSMENT ORDER GST ASMT-04	ZA071018000277W	16/10/2018	Doc1.pdf PROV_ORDER_ZA071018000277W_20181016054219.pdf

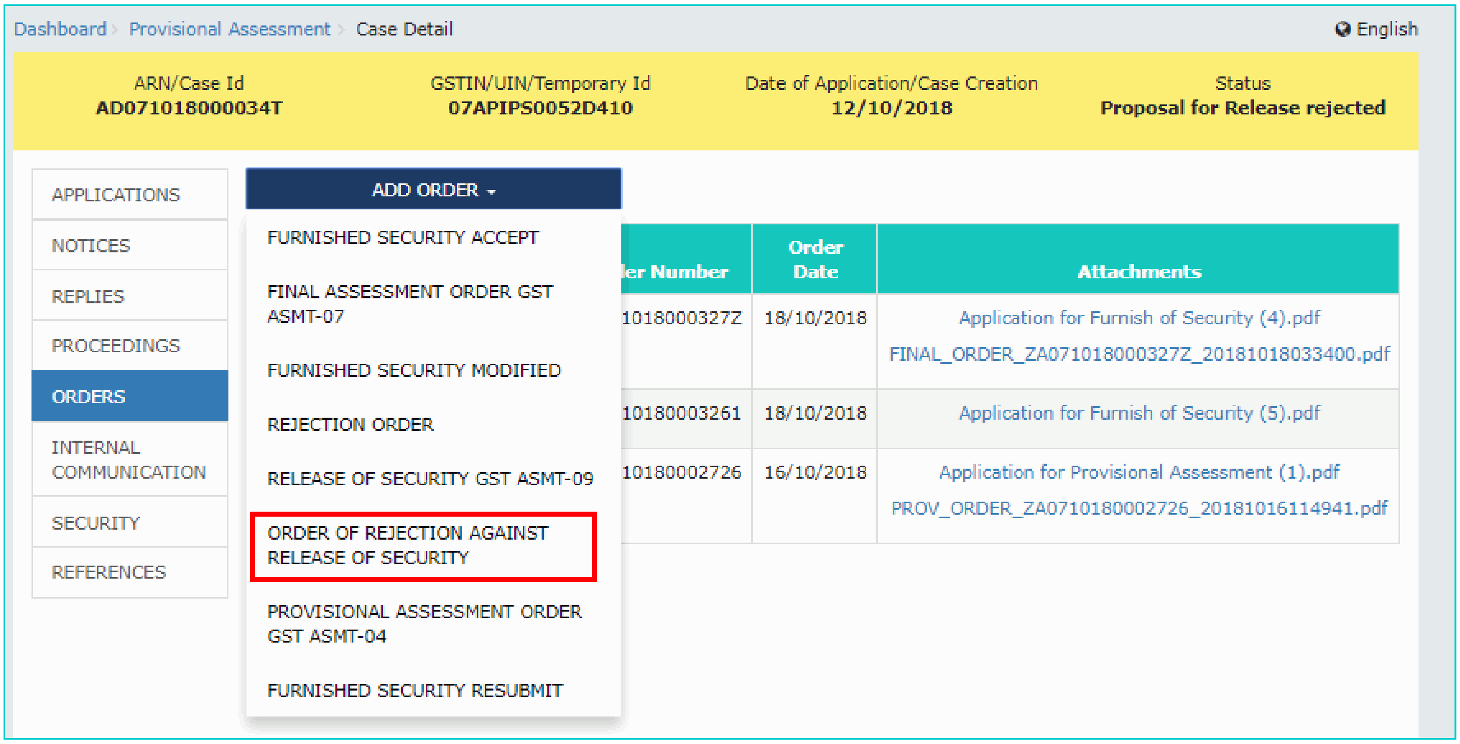
Go back to the Main Menu

F (8). Order of Rejection against Release of Security

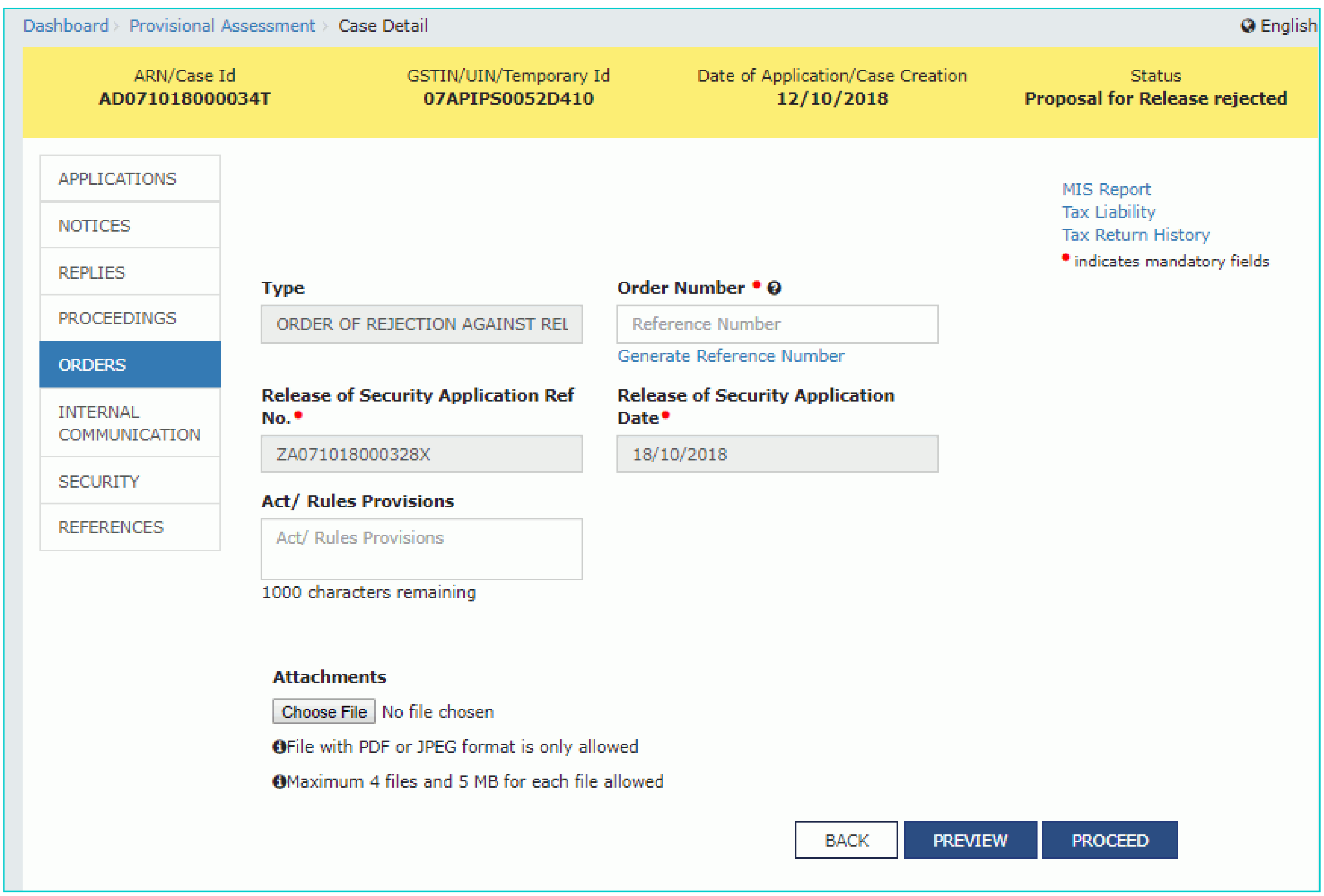
To issue order for rejection against release of security, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.

2. Click **ADD ORDER** to open the drop-down list and select **ORDER OF REJECTION AGAINST RELEASE OF SECURITY**.



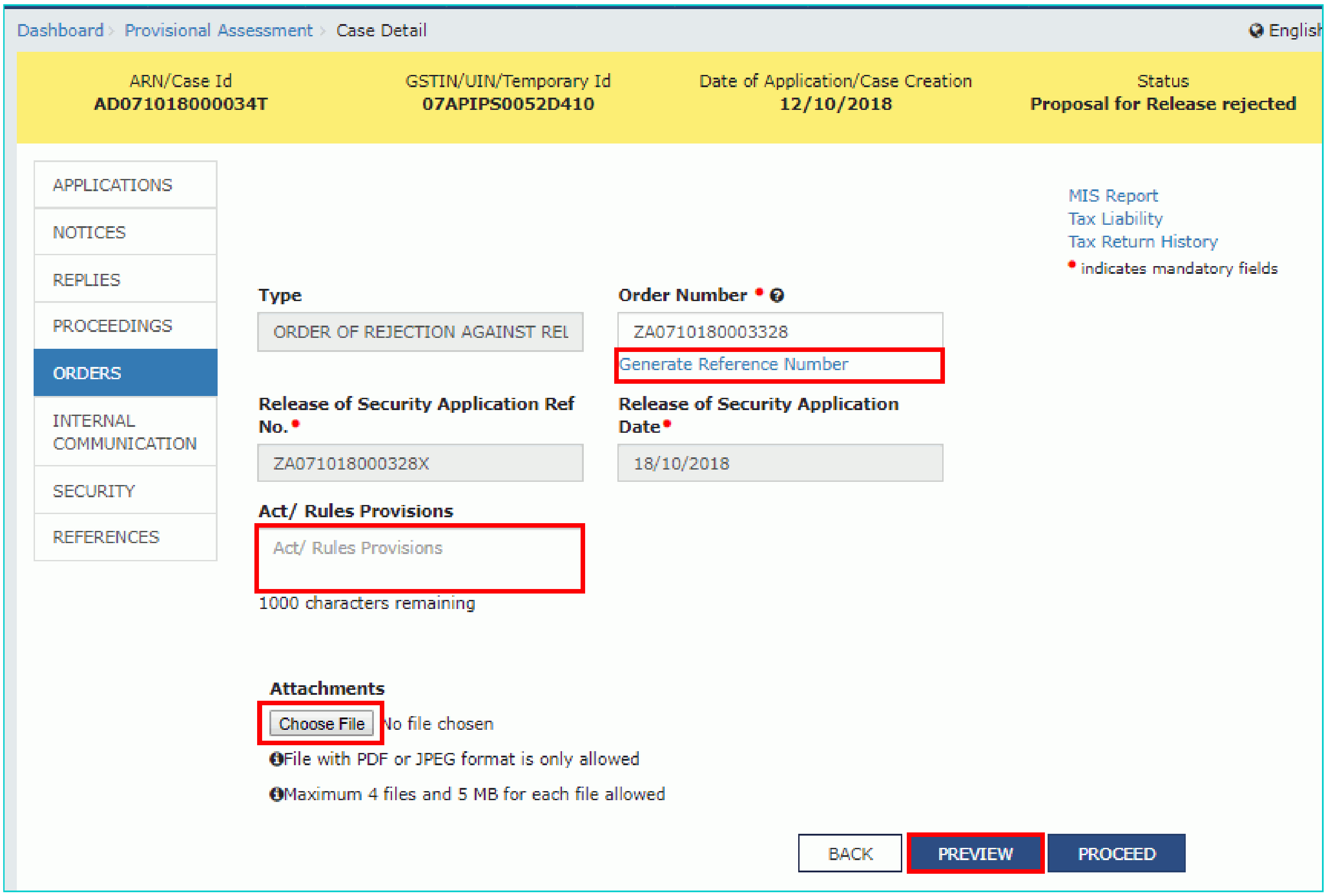
3. The **Order of Rejection against Release of Security** page is displayed.



4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. In the **Acts/ Rules Provisions** field, enter the act or rule provision detail.
6. Click the **Choose File** button to upload any attachment as has been described earlier.

Note:

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.



7. Click **PREVIEW** and a system-generated draft order gets downloaded into your machine as displayed.
8. Check the system-generated draft order carefully to rule out any discrepancy.

Form GST ASMT– 09

[See rule 98(7)]

Reference No : ZA0710180003328 Date : 18/10/2018

To

GSTIN/ Temporary ID : 07APIPS0052D410
Name : NURUL MOHAMADBHAI SAIYED
Address : 12, qw, ww, Central Delhi, Delhi, 110000

Application Reference No. : ZA071018000328X Date : 18/10/2018

Order for Rejecting the Application for Release of Security

This has reference to your application mentioned above regarding release of security (details given in table below).

Your application referred to above regarding release of security was examined but the same was not found to be in order for the reasons mentioned in the annexure.

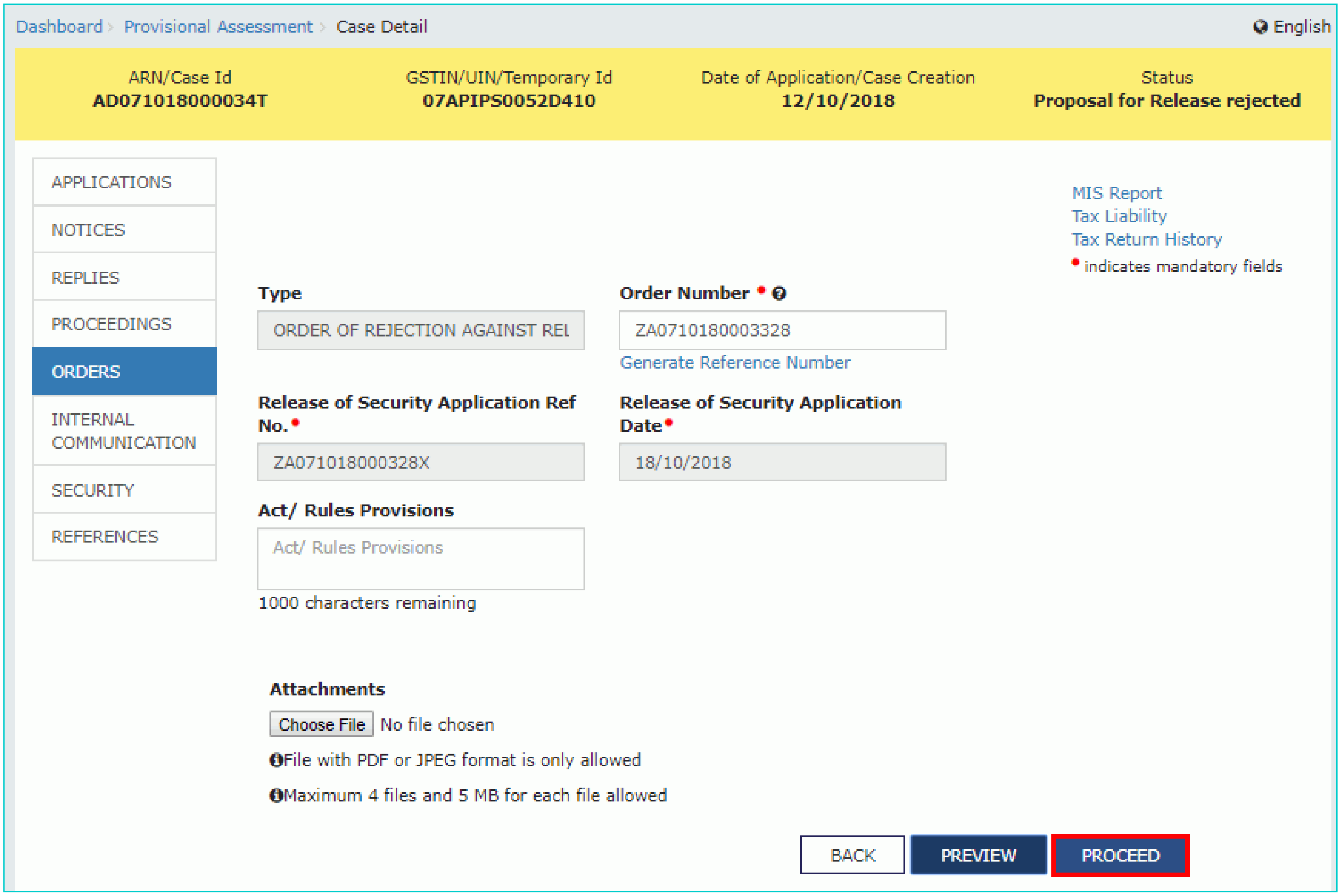
Therefore, the application for release of security is rejected.

Details of security -

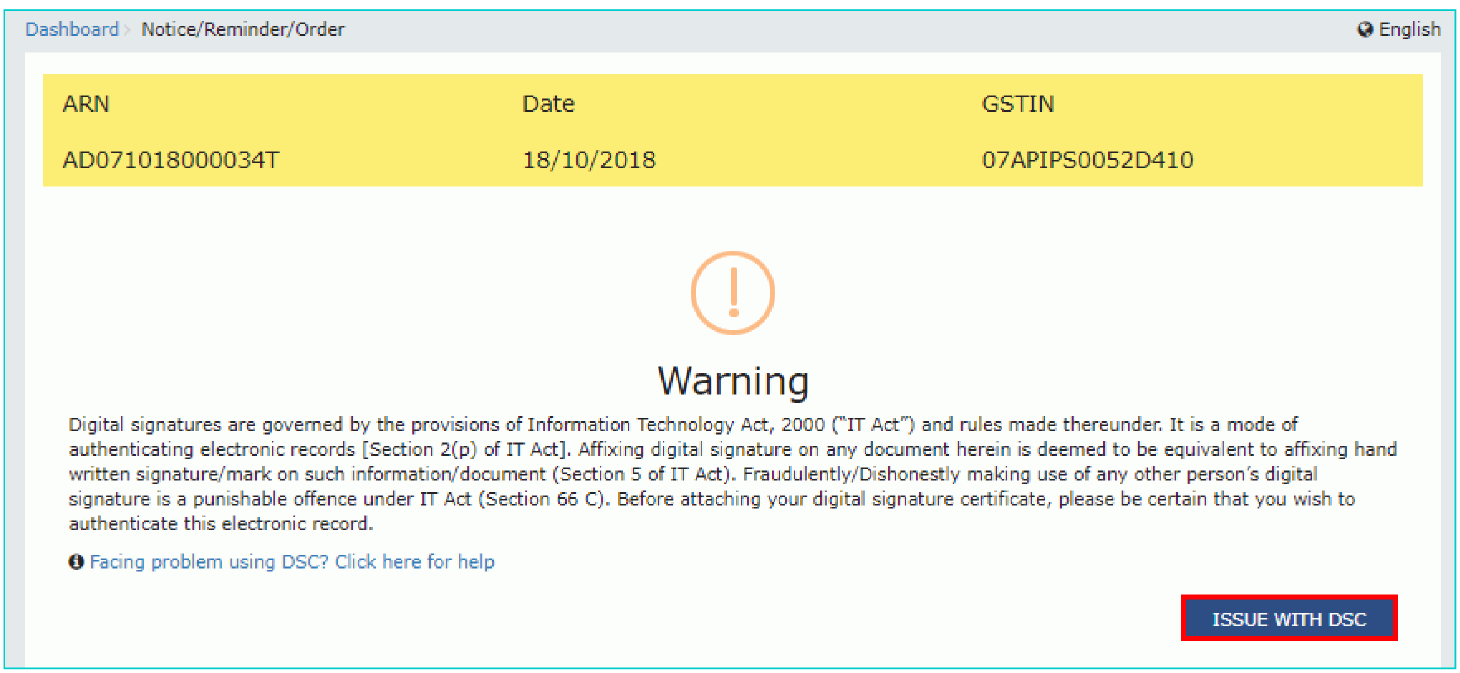
Sr.No	Description	Particulars
1	Amount of security to be released (Rs.)	0.00
2	Amount of security to be released (in words)	undefined

Signature
Name: Haripriya Santhanam
Designation Lower Division Clerks
Jurisdiction 100:Zone 9:Delhi

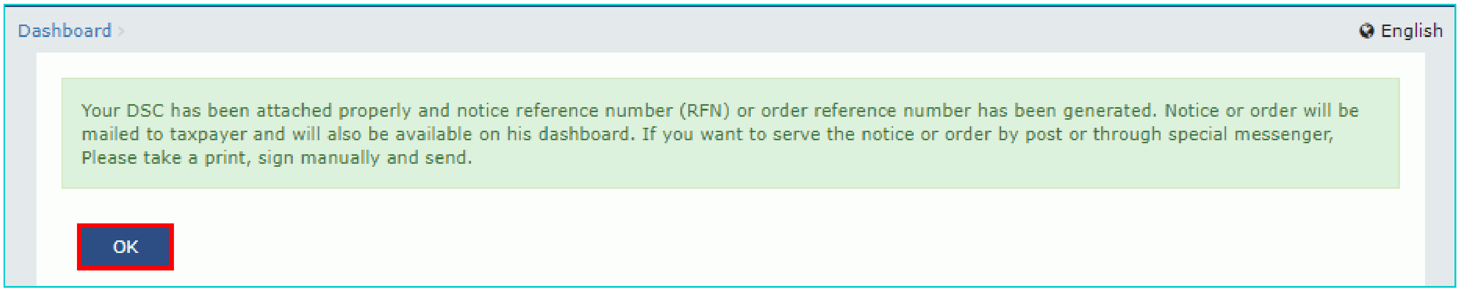
9. Click **PROCEED** button**.**



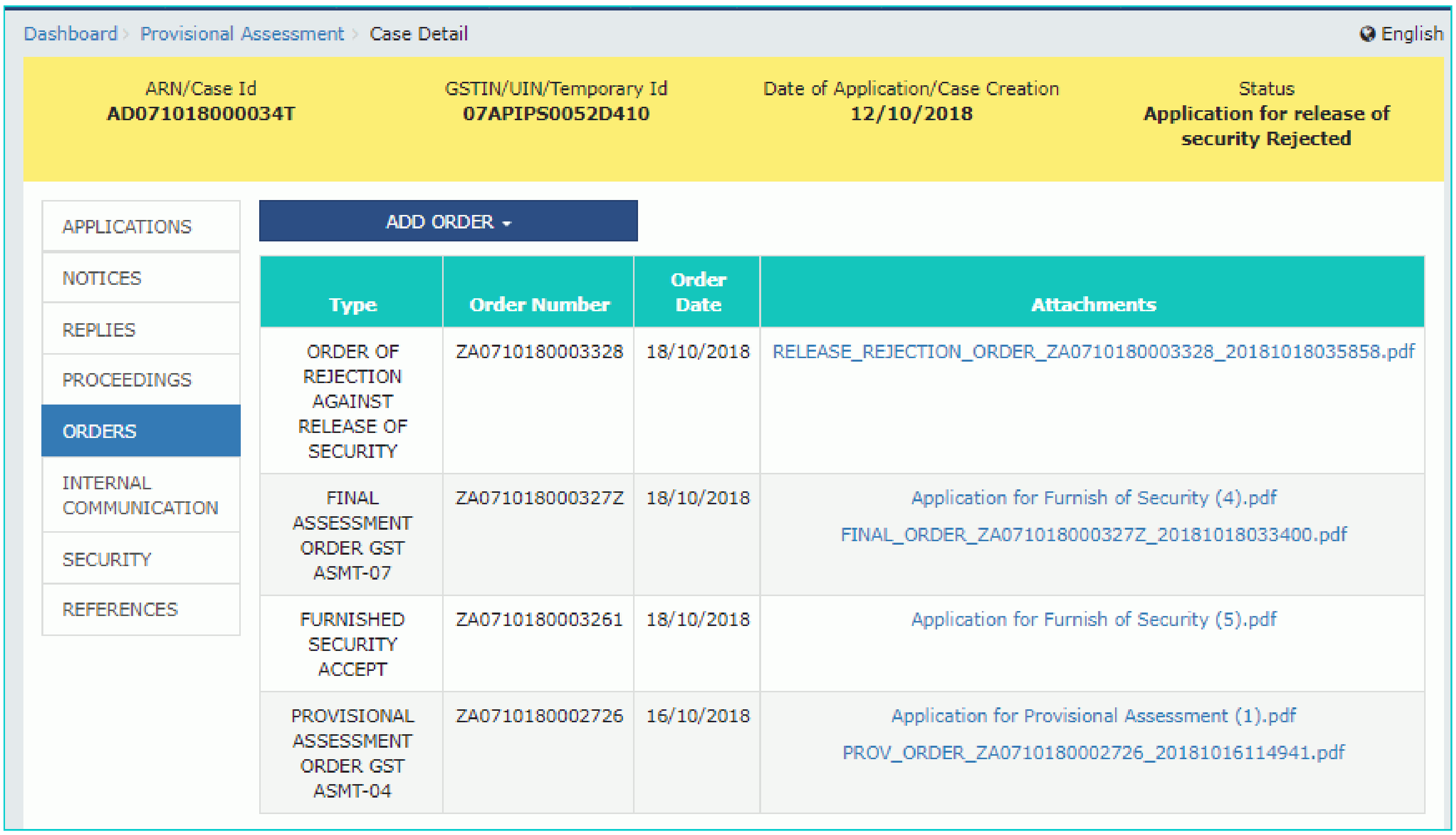
10. Click **ISSUE with DSC.**



11. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



12. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued and the **Status** updated to "Application for release of security Rejected". Also, system would send the intimation to the taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.

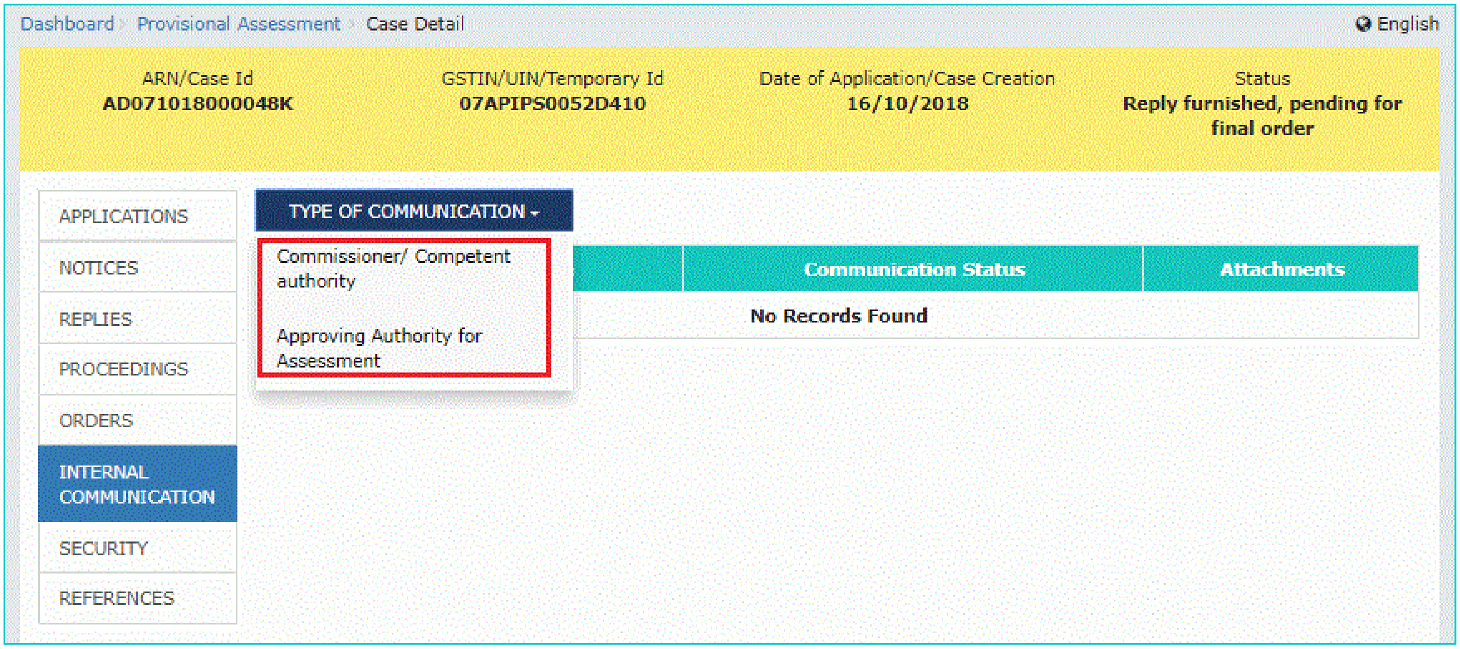


Go back to the Main Menu

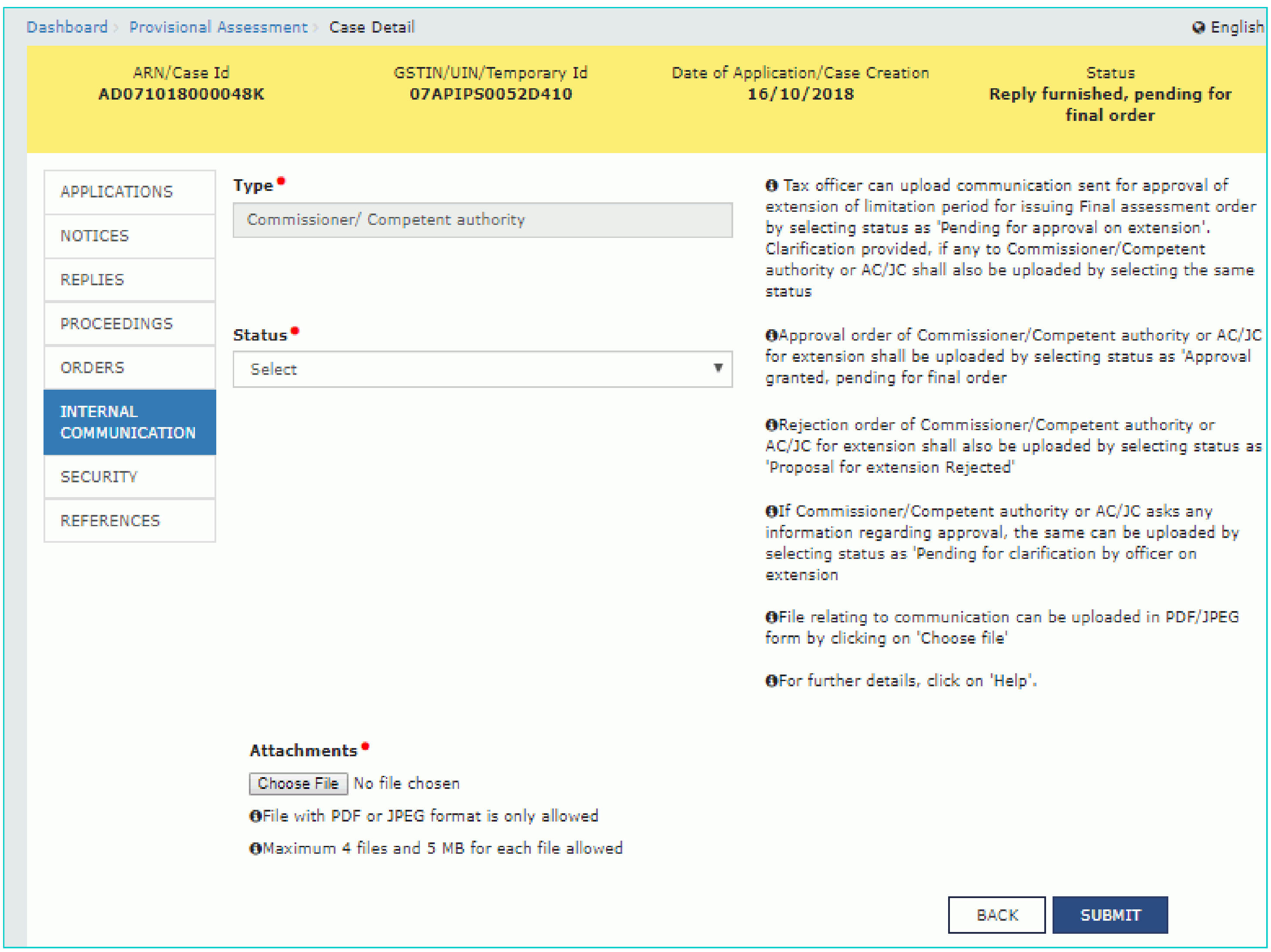
G (1). Upload Internal Communication before Provisional Assessment Order

To upload documents which have been used to communicate internally within Tax officials, perform following steps:

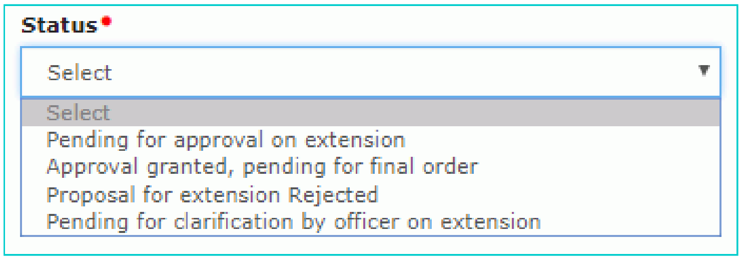
1. On the **Case Detail** page of that particular taxpayer, select the **INTERNAL COMMUNICATION** tab if it is not selected by default. This tab displays all communications undertaken against the case created.
2. Click **TYPE OF COMMUNICATION** to open the drop-down list and select **Commissioner/ Competent Authority** or **Approving Authority for Assessment**.



3. The **Internal Communication** page is displayed. The Type field is auto-populated based on the Type of Communication selected above.



4. Select the **Status** from the drop-down list.



Note:

a. Tax officer need to upload communication sent for approval of extension of limitation period for issuing Final assessment order by selecting status as 'Pending for approval on extension'. Clarification provided, if any to Commissioner/Competent authority or AC/JC also needs to be uploaded by selecting the same status.

b. On receipt of request for approval of extension of limitation period for issuing Final assessment order, Commissioner/ Competent authority or AC/JC will give his comments and can choose to any one of following option (by email):

- Approve the request
- Reject the request
- Seek Additional Information on the matter.

c. In case, additional information is sought by Commissioner/ Competent authority or AC/JC and request for seeking additional information is received by officer on email then:

- Tax Officer will upload such email.
- Tax Officer will update the status as ‘Pending for clarification by officer on extension'.
- Accordingly, Tax Officer will provide required information to Commissioner/ Competent authority or AC/JC on email.
- Tax Officer will then upload clarification email and update the status as ‘Pending for approval on extension’.

d. If request for extension of limitation period for issuing Final assessment order is not allowed by Commissioner/ Competent authority or AC/JC (by email), then:

- Tax Officer will upload the rejection email.
- Update the status as ‘Proposal for extension Rejected’.

e. If request for extension of limitation period for issuing Final assessment order is allowed by Commissioner/ Competent authority or AC/JC (by email), then:

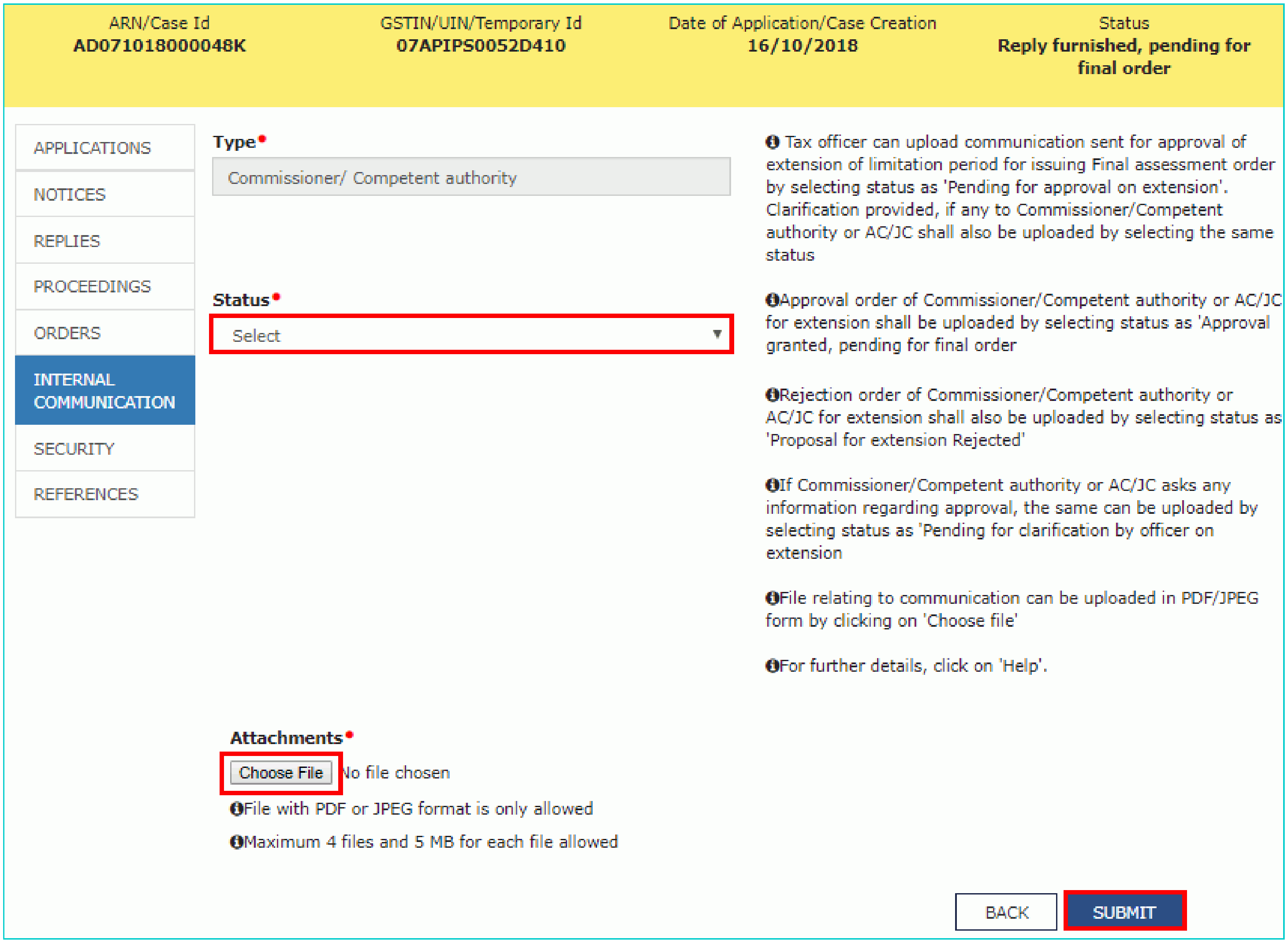
- Tax Officer will upload the approval email.
- Update the status as ‘Approval granted, pending for final order’.

5. Click the **Choose File** button to upload any attachment as has been described earlier.

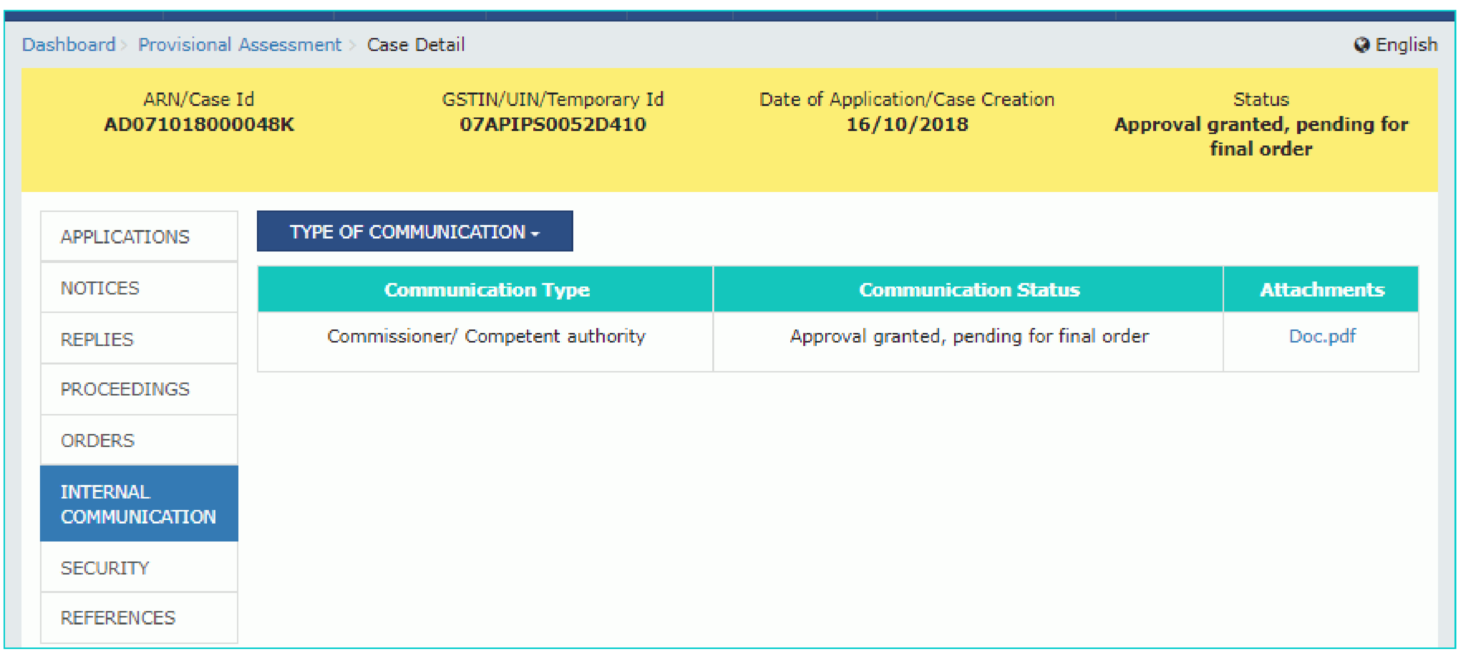
Note:

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

6. Click the **SUBMIT** button**.**



7. The updated **Case Detail** page is displayed, with the table containing the record of the communication sent.

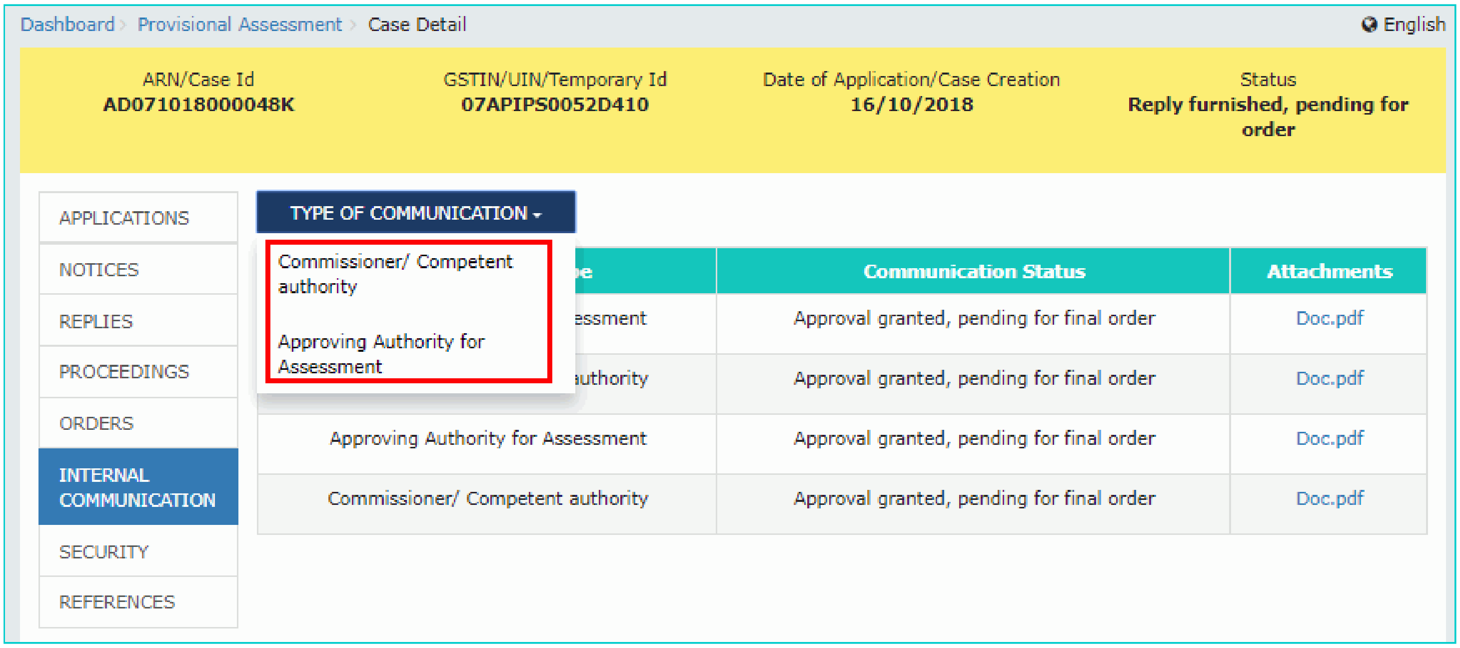


[Go back to the Main Menu]

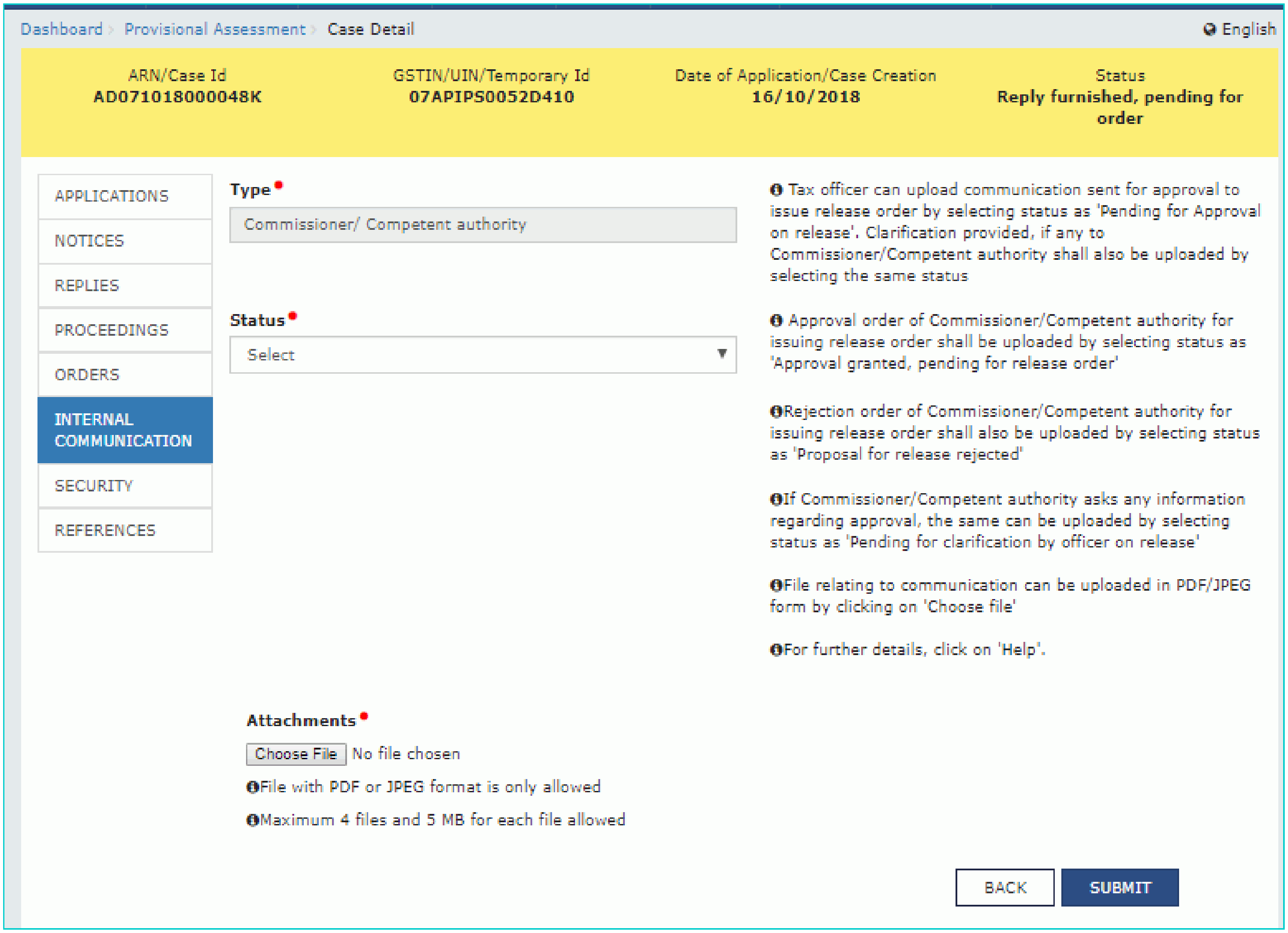
G (2). Upload Internal Communication before Release of Security

To upload documents which have been used to communicate internally within Tax officials, perform following steps:

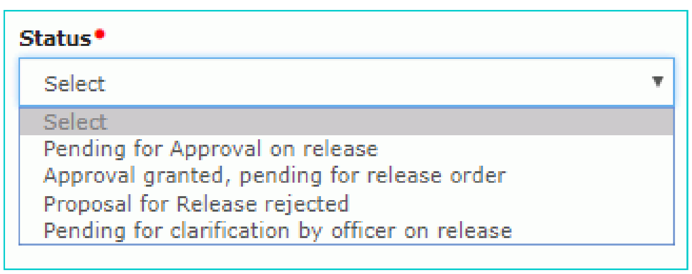
1. On the **Case Detail** page of that particular taxpayer, select the **INTERNAL COMMUNICATION** tab if it is not selected by default. This tab displays all communications sent against the case created.
2. Click **TYPE OF COMMUNICATION** to open the drop-down list and select **Commissioner/ Competent Authority** or **Approving Authority for Assessment**.



3. The **Internal Communication** page is displayed. The Type field is auto-populated based on the Type of Communication selected above.



4. Select the **Status** from the drop-down list.



Note:

Note:

a. Tax officer needs to upload communication sent for issuing release order by selecting status as 'Pending for Approval on release. Clarification provided, if any to Commissioner/Competent authority or AC/JC also needs to be uploaded by selecting the same status.

b. On receipt of request for approval of extension of limitation period for issuing Final assessment order, Commissioner/ Competent authority or AC/JC will give his comments and can choose to any one of following option (by email):

- Approve the request
- Reject the request
- Seek Additional Information on the matter.

c. In case, additional information is sought by Commissioner/ Competent authority or AC/JC and request for seeking additional information is received by officer on email then:

- Tax Officer will upload such email.
- Tax Officer will update the status as ‘Pending for clarification by officer on release.
- Accordingly, Tax Officer will provide required information to Commissioner/ Competent authority or AC/JC on email.
- Tax Officer will then upload clarification email and update the status as ‘Pending for approval on extension’.

d. If request for extension of issuing release order is not allowed by Commissioner/ Competent authority or AC/JC (by email), then:

- Tax Officer will upload the rejection email.
- Update the status as ‘Proposal for release Rejected’.

e. If request for issuing release order is allowed by Commissioner/ Competent authority or AC/JC (by email), then:

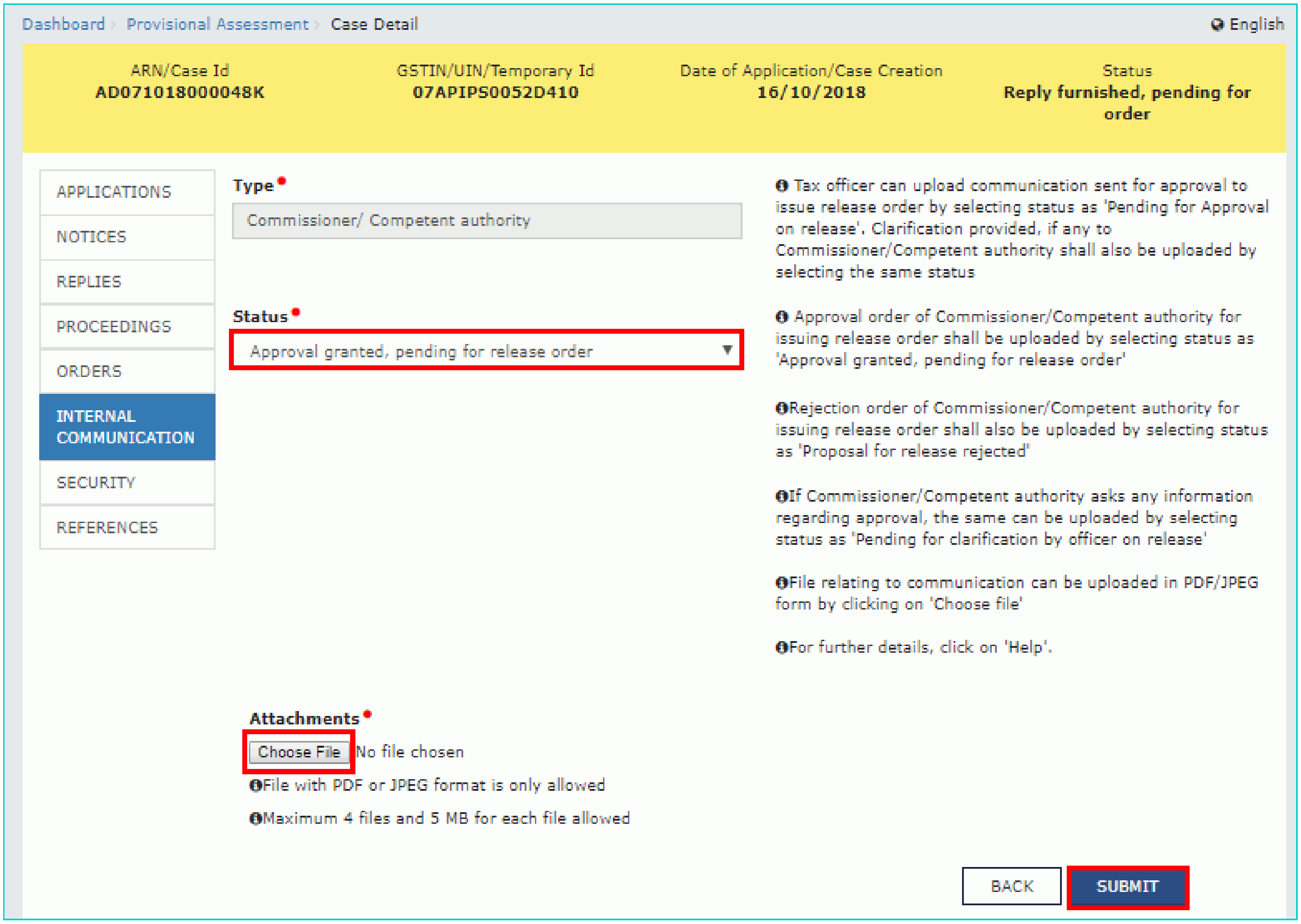
- Tax Officer will upload the approval email.
- Update the status as ‘Approval granted, pending for release order’.

5. Click the **Choose File** button to upload any attachment as has been described earlier.

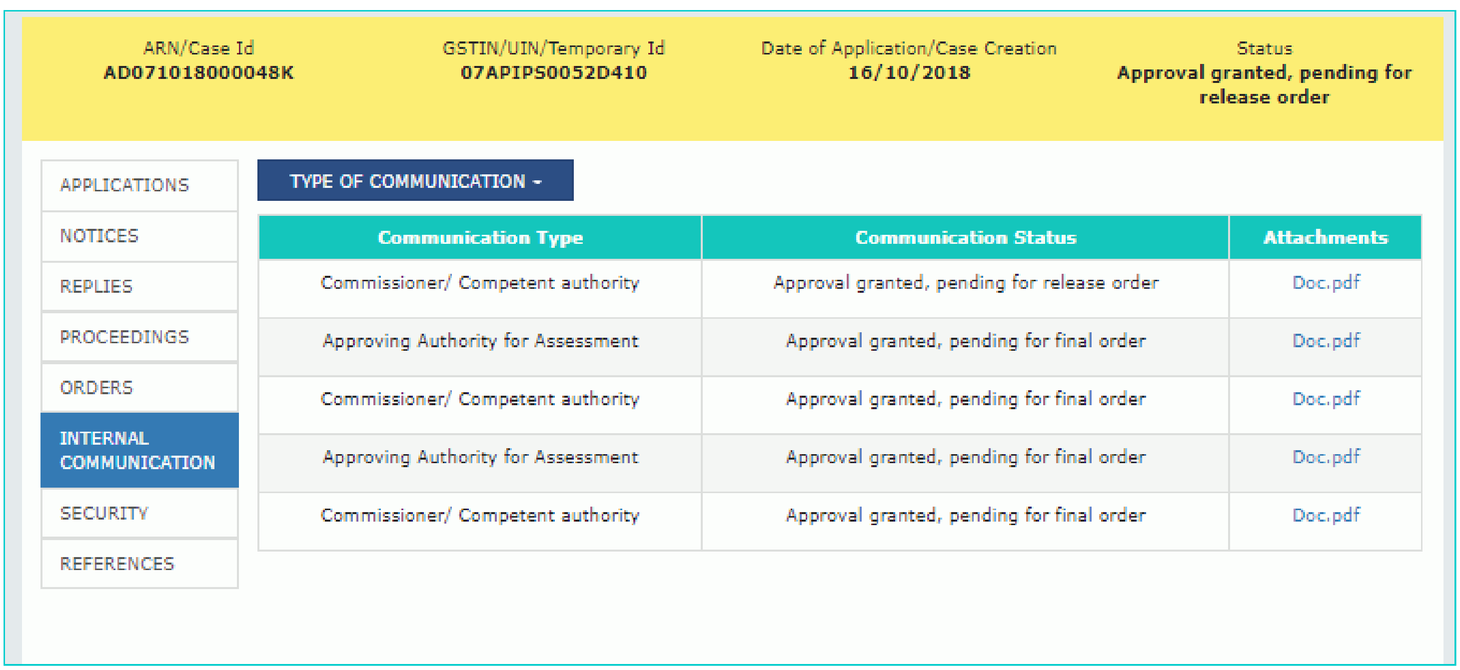
Note:

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

6. Click the **SUBMIT** button**.**



7. The updated **Case Detail** page is displayed, with the table containing the record of the communication sent.

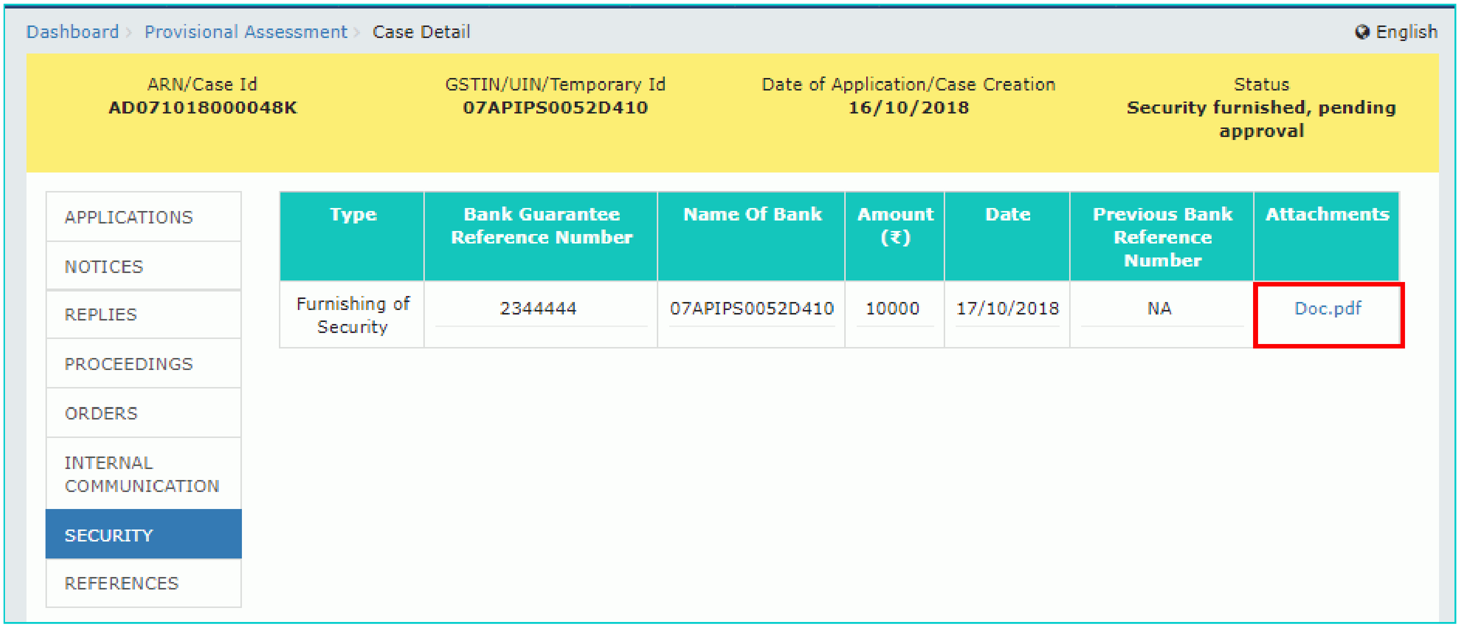


[Go back to the Main Menu]

H. View Security details

To view security details furnished by the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **SECURITY** tab. This tab displays all security details furnished by the Taxpayer.
2. Click the documents in the **Attachments** section to download and ascertain their contents.

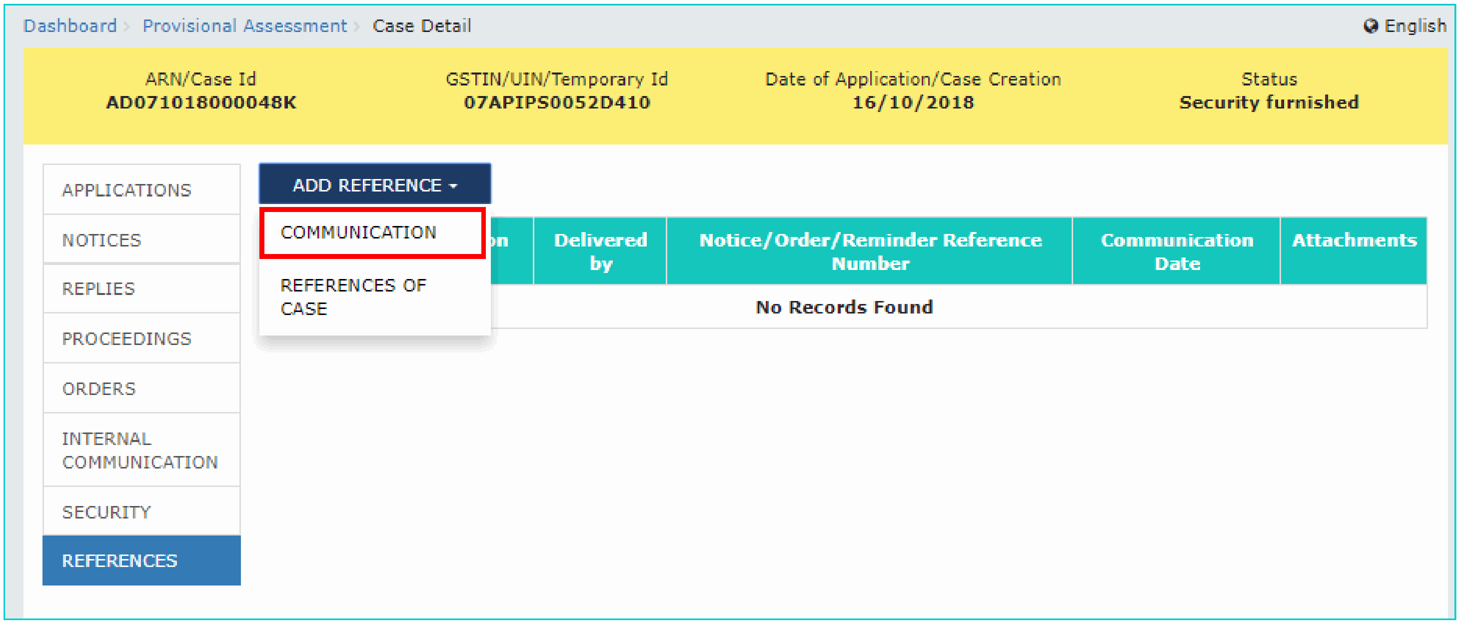


[Go back to the Main Menu](#)

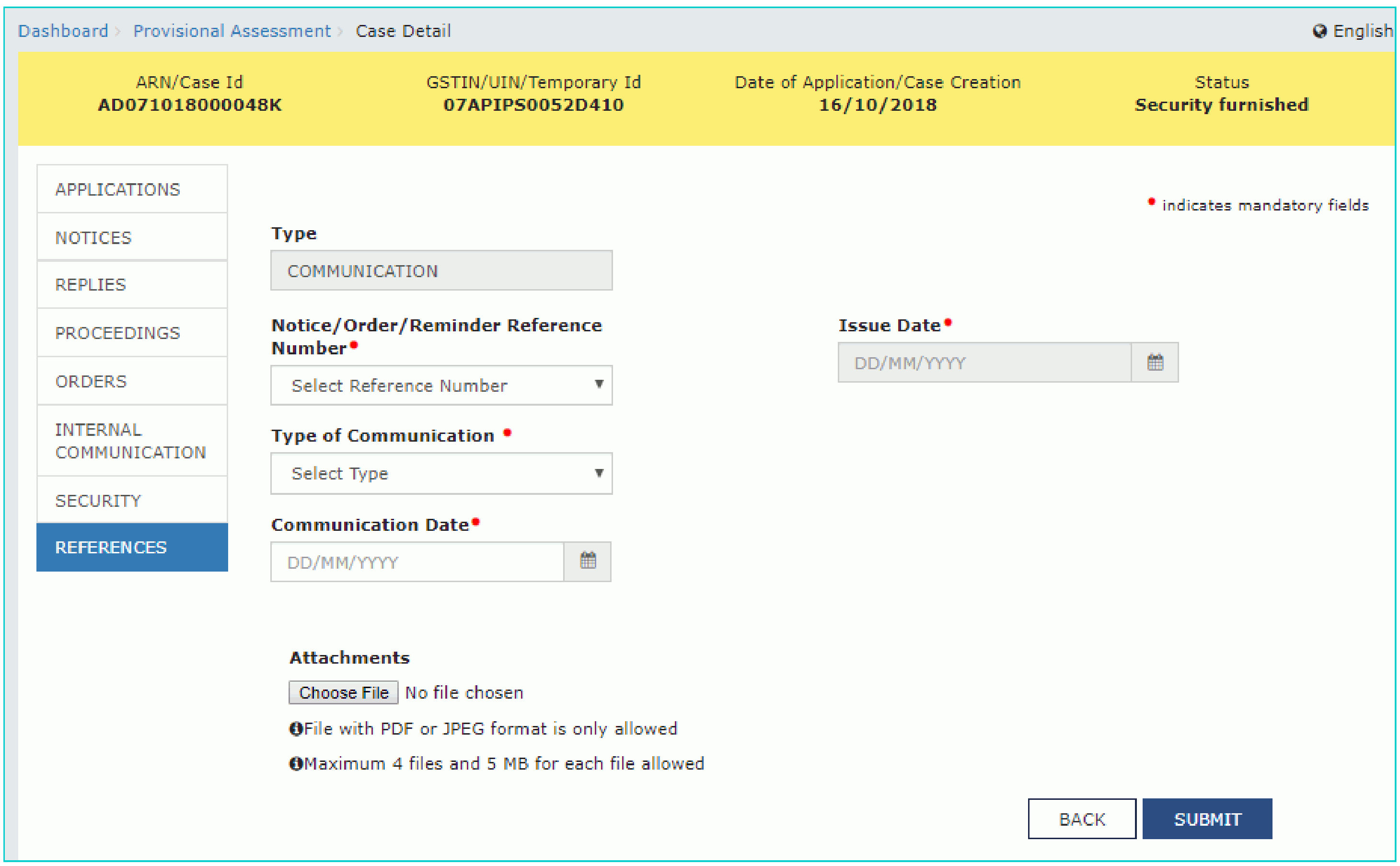
I (1). Add Communication

To upload documents which have been used to communicate with the taxpayer, perform following steps:

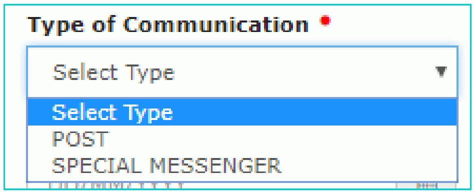
1. On the **Case Detail** page of that particular taxpayer, select the **REFERENCES** tab if it is not selected by default. This tab displays all communications sent against the case created.
2. Click **ADD REFERENCE** to open the drop-down list and select **COMMUNICATION**.



3. The **Communication** page is displayed.



4. Select the **Notice/Order/Reminder Reference Number** from the drop-down list.
5. Select the **Type of Communication** from the drop-down list.

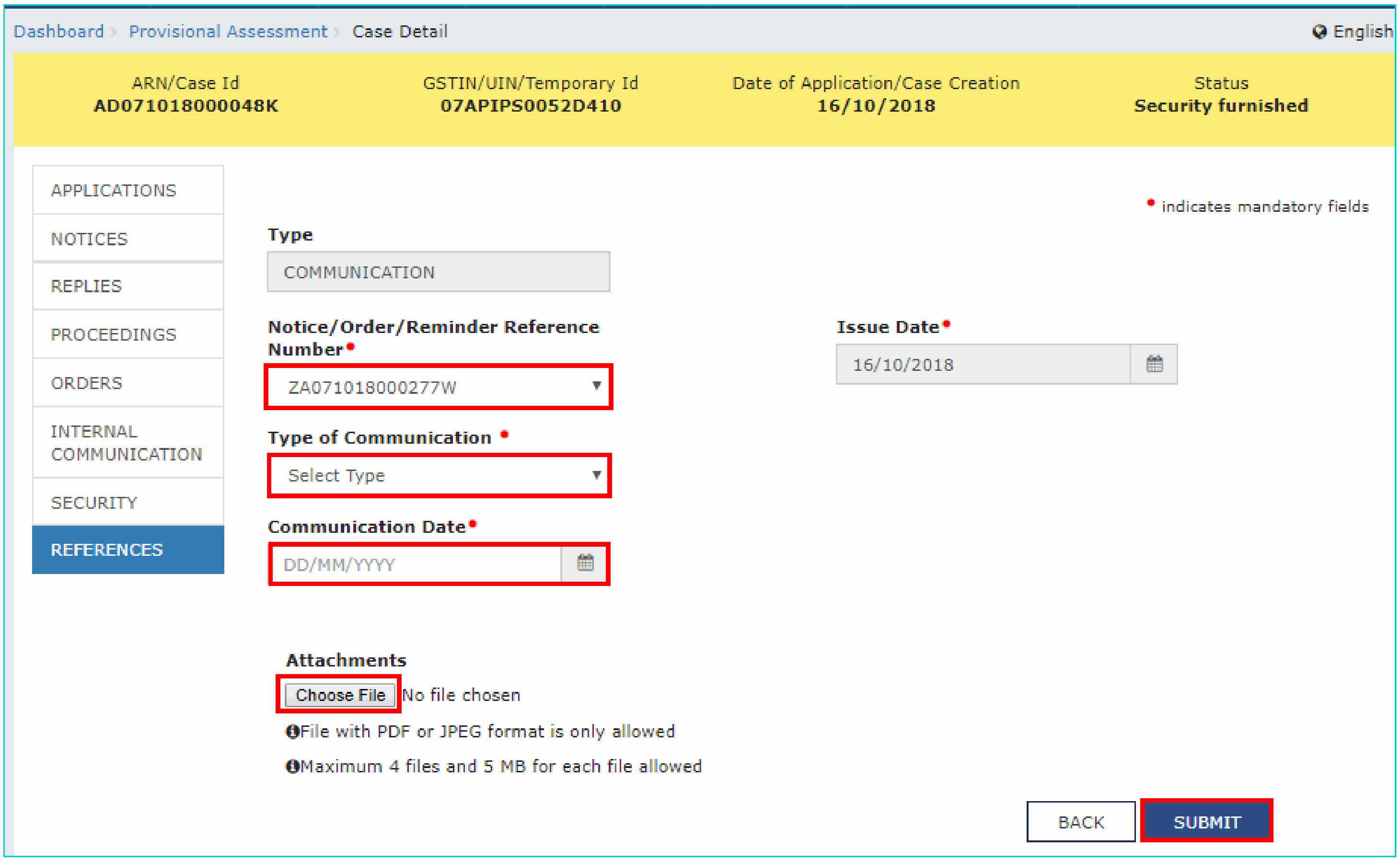


6. Select the **Issue Date** and **Communication Date** using the calendar.
7. Click the **Choose File** button to upload any attachment as has been described earlier.

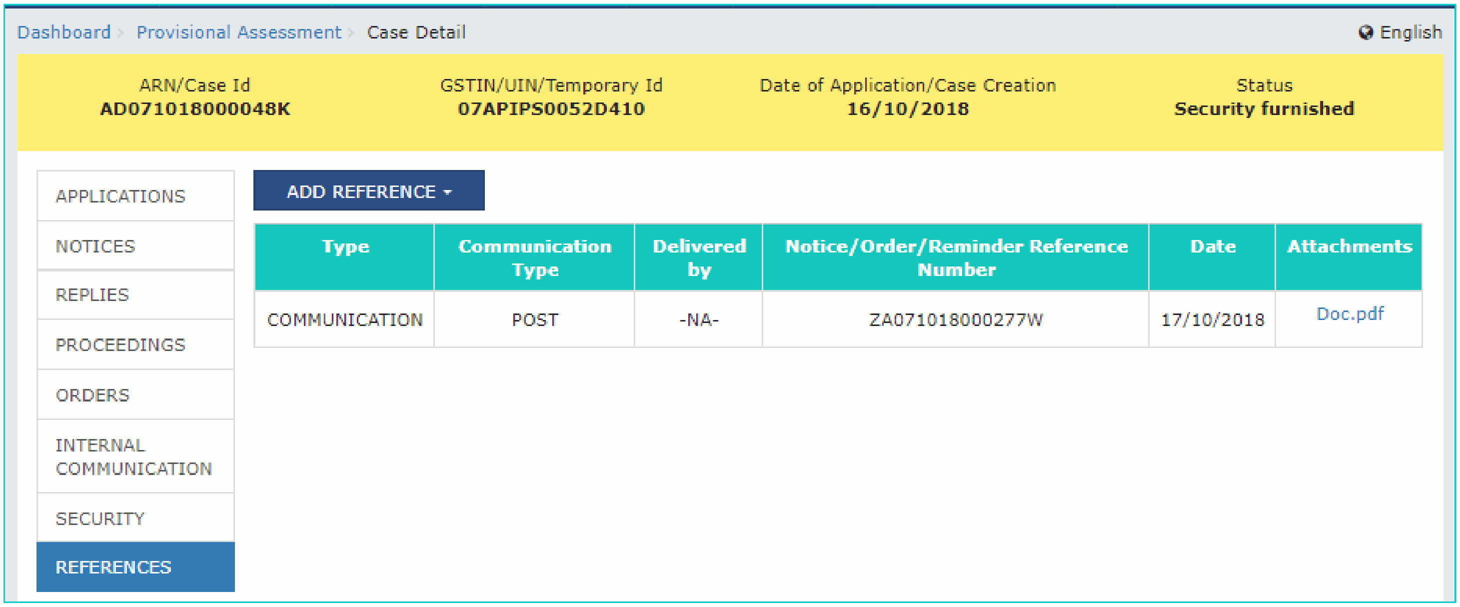
Note:

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

8. Click the **SUBMIT** button**.**



9. The updated **Case Detail** page is displayed, with the table containing the record of the communication sent.



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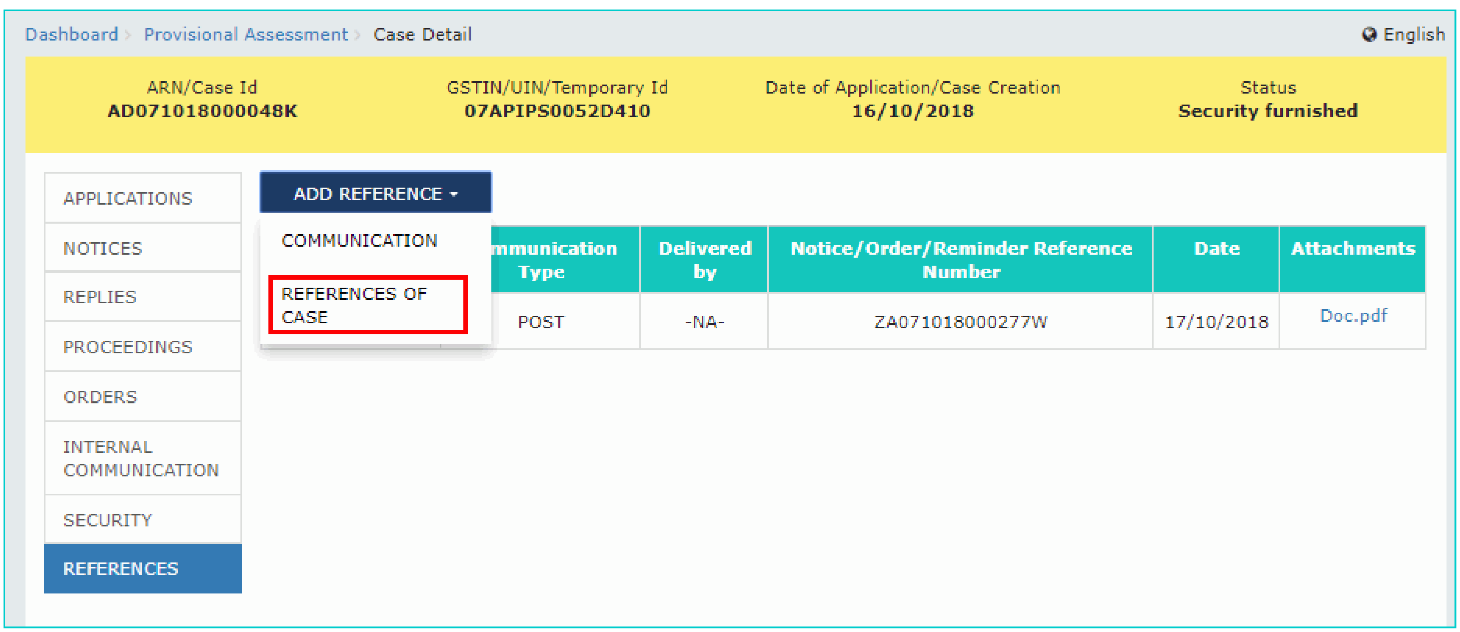
I (2). Add Reference of Case

To upload additional documents which have been used to communicate internally within Tax officials, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REFERENCES** tab if it is not selected by default. This tab displays all communications sent against the case created.
2. Click **ADD REFERENCE** to open the drop-down list and select **REFERENCES OF CASE**.

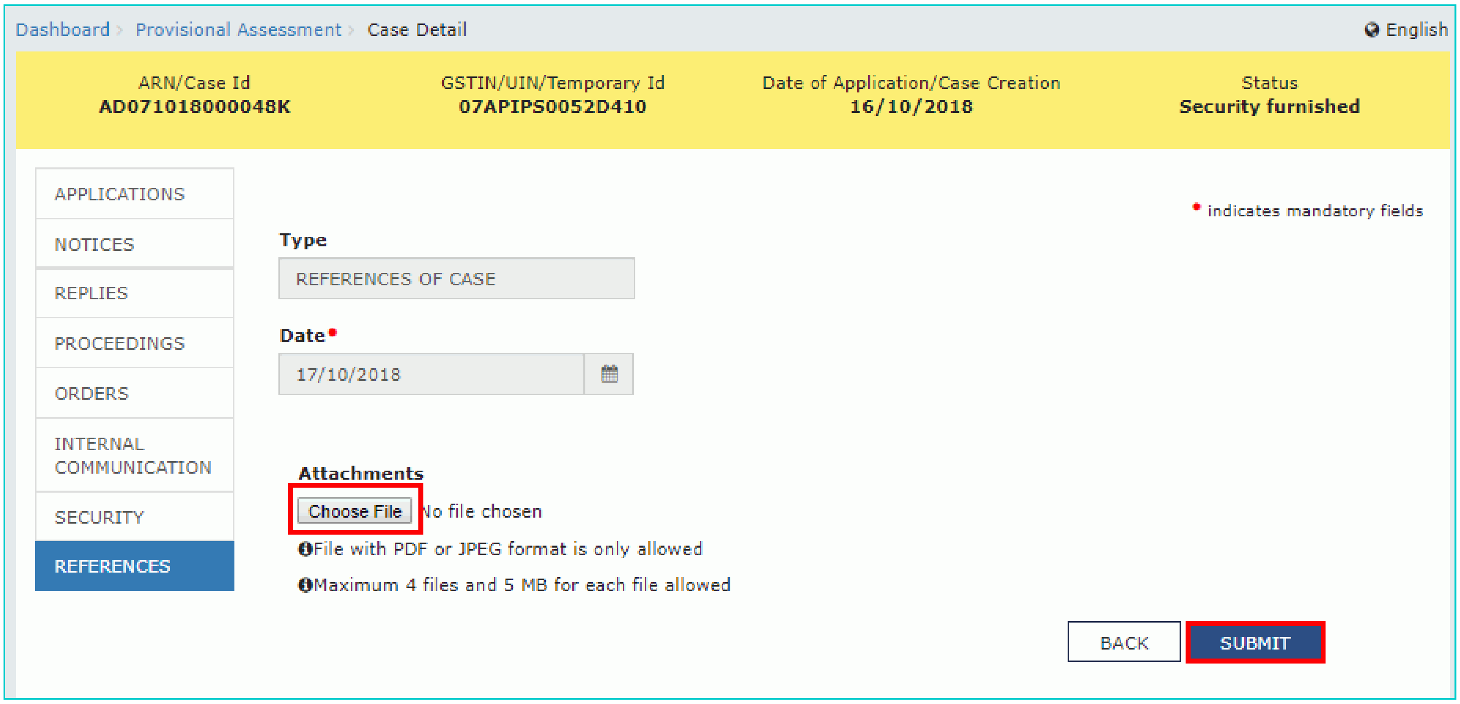


3. Click the **Choose File** button to upload any attachment as has been described earlier.

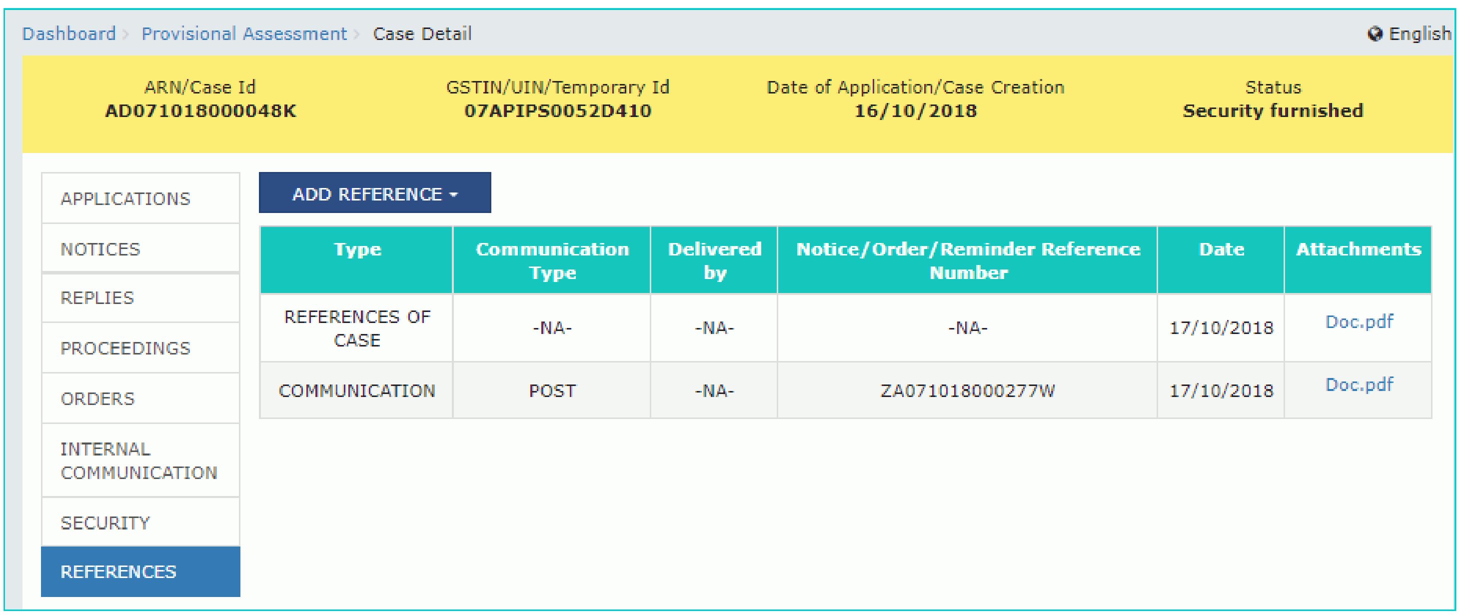
Note:

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

4. Click the **SUBMIT** button.



5. The updated **Case Detail** page is displayed, with the table containing the record of the reference of case.



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