

Deepak Thakkar & Ronak Thakkar

Query: Whether SCN u/s 73 of CGST Act can be issued based on scrutiny of GST Return done u/s 61, after the audit conducted u/s 65 which was concluded 2 yrs back where all issues were settled in Final Audit Report & no SCN was issued? Reply: Let's refer to the provisions relating to GST Audit by Tax Authorities u/s 65 and Scrutiny of Return u/s 61 of CGST Act. On conclusion of GST Audit by Authority, the findings & its reasons are to be informed to the Auditee within 30 days, as provided u/s 65(6), vide Form GST-ADT-02 u/r 101. The Auditee, if agreed, can pay the tax & interest based on such audit findings/report. If Auditee do not agree then for tax not paid or short paid or so, action u/s 73/74 may be initiated. Return may be scrutinized by Authority & the discrepancies noticed will be informed to taxpayer as provided u/s 61. If satisfactory explanation is not received within 30 days of such noti.....