



No. CST(MS)/ACST (HQ-0002)/GST Audit-2021/2024-25/B-11 Dated: 08/11/2024 Trade Circular No. 28T of 2024 Subject: Regarding offline processing of GST audit in cases of FY 2020-21-reg. Ref: 1. Internal Circular 09A of 2023, dated 10/12/2023. 2. Administrative instructions No. CST/HQR-02/Adm. Instr/GST- Audit/MCM/B-10, Mumbai, dated 22/10/2022. As per Internal Circular referred at Sr. No. 01 above field officers were directed to use IT system for GST audit for period from FY 2020-21 onwards. Accordingly, audit notices (in form GST-ADT-01) for FY 2020- 21 were issued by using this IT system and have been served to taxpayers on portal. Further, sub-sequent activities were also expected to be complete online. However, it was represented by field officers that they are facing technical difficulties in online processing of subsequent actions by use of online .....