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Internal Circular (Restricted circular for office use only) Mumbai Date. 17/01/2022 No. CST /ACST(PT&AA)/Scrutiny/Tech-issues/B. 408 Internal Circular No. 01/A of 2022 Subject: Guidelines with respect to scrutiny parameters and system or data related issues faced during return scrutiny under GST-reg. Ref: Internal Circular 6A of 2021 dated 11/06/2021. Background: Return is very important aspect of tax payer's compliance under GST Act(s), which is the base for Department to keep track over tax payment, Input Tax Credit availed and Input Tax Credit passed on. To ensure the correct and completeness of the compliance made by registered taxpayers the statutory mechanism of scrutiny of returns has been provi.....