

None

CBIC-20006/4/2022-GST Instruction No. 02/2022-GST, dated 22nd March, 2022 To, All the Principal Chief Commissioners/Chief Commissioners/ Principal Commissioners/Commissioners of Central Tax All the Principal Directors General/Directors General of Central Tax Madam/Sir, Subject: Standard Operating Procedure (SOP) for Scrutiny of returns for FY 2017-18 and 2018-19 – reg. Section 61 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “the CGST Act”) read with rule 99 of Central Goods and Services Tax Rules, 2017 (hereinafter referred to as “the CGST Rules”) provides for scrutiny of returns and related particulars furnished by the registered person. Till the time a Scrutiny Module for online scrutiny of returns is made available on the.....