



F. No. CBIC- 20006/04/2022-GST 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 for Scrutiny of Returns for FY 2019-20 onwards–reg. Attention is invited to the Instruction No. 02/2022-GST dated 22nd March, 2022, wherein a Standard Operating Procedure (SOP) was provided for scrutiny of returns under section 61 of Central Goods and Services Tax Act, 2017 (hereinafter referred to as “the CGST Act) read with rule 99 of Central Goods and Service Tax Rules, 2017 (hereinafter referred to as “the CGST Rules”) for FY 2017-18 and 2018-19. It was mentioned in the said instruction that the said SOP w.....