

GOVERNMENT OF NAGALAND
OFFICE OF THE COMMISSIONER OF STATE TAXES
NAGALAND: DIMAPUR

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Opposite DC Office
Dimapur-797112
Nagaland

NO.CT/LEG/SOP/RETURN/2/2023 / 682

Dated: 16th August, 2023

SOP FOR SCRUTINY ON RETURN-01/2023

To,

All the Addl CSTs/Jt. CSTs/DCSTs/ACSTs/CSTOs

Madam/Sir,

Subject: Standard Operating Procedure (SOP) for Scrutiny of returns for FY 2017-18 and 2018-19 – reg.

Section 61 of the Nagaland Goods and Services Tax Act, 2017 (hereinafter referred to as “the NGST Act”) read with rule 99 of Nagaland Goods and Services Tax Rules, 2017 (hereinafter referred to as “the NGST 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 Back Office application, **as an interim measure**, the following Standard Operating Procedure (SOP) is being issued in order to ensure uniformity in selection/ identification of returns for scrutiny, methodology of scrutiny of such returns and other related procedures.

2. Relevant statutory provisions

2.1 Section 61 of the NGST Act, read with rule 99 of the NGST Rules, provides for scrutiny of returns. The same are reproduced below for reference:

Section 61. Scrutiny of returns:

“(1) The proper officer may scrutinize the return and related particulars furnished by the registered person to verify the correctness of the return and inform him of the discrepancies noticed, if any, in such manner as may be prescribed and seek his explanation thereto.

(2) In case the explanation is found acceptable, the registered person shall be informed accordingly and no further action shall be taken in this regard.

(3) In case no satisfactory explanation is furnished within a period of thirty days of being informed by the proper officer or such further period as may be permitted by him or where the registered person, after accepting the discrepancies, fails to take the corrective measure in his return for the month in which the discrepancy is accepted, the proper officer may initiate appropriate action including those under section 65 or

section 66 or section 67, or proceed to determine the tax and other dues under section 73 or section 74”.

Rule 99. Scrutiny of returns:

“(1) Where any return furnished by a registered person is selected for scrutiny, the proper officer shall scrutinize the same in accordance with the provisions of section 61 with reference to the information available with him, and in case of any discrepancy, he shall issue a **notice** to the said person in **FORM GST ASMT-10**, informing him of such discrepancy and seeking his explanation thereto within such time, not exceeding thirty days from the date of service of the notice or such further period as may be permitted by him and also, where possible, quantifying the amount of tax, interest and any other amount payable in relation to such discrepancy.

(2) The registered person may accept the discrepancy mentioned in the notice issued under sub-rule (1), and pay the tax, interest and any other amount arising from such discrepancy and **inform** the same or furnish an explanation for the discrepancy in **FORM GST ASMT-11** to the proper officer.

(3) Where the explanation furnished by the registered person or the information submitted under sub-rule (2) is found to be acceptable, the proper officer shall **inform** him accordingly in **FORM GST ASMT-12**.”

2.2 The aforementioned provisions suggest that scrutiny of returns, *inter-alia*, entails the following:

- (a) **Selection of returns** furnished by a registered person for scrutiny, preferably based on robust risk parameters.
- (b) **Scrutiny of the returns** and related particulars furnished by the registered person to verify the correctness of the return. Information available with the proper officer in various returns and statements furnished by the registered person and the data/details made available through various sources like DGARM, GAIN (Bifa), GSTN, E-Way Bill Portal, etc. may be relied upon for this purpose.
- (c) Informing the registered person of the **discrepancies noticed**, if any, along with quantification of the amount of tax, interest and any other amount payable in relation to such discrepancy and seeking his explanation thereto.
- (d) Where the registered person accepts the discrepancy and pays the tax, interest and any other amount arising from such discrepancy or where the **explanation** furnished by the registered person is found acceptable, conclude the proceedings after informing the registered person.

(e) Where no satisfactory explanation is furnished by the registered person or where the registered person, after accepting the discrepancy, fails to pay the tax, interest and any other amount arising from such discrepancy, **initiate appropriate action** including those under section 65 or section 66 or section 67, or determination of tax and other dues under section 73 or section 74 of the CGST Act.

3. **Selection of returns for scrutiny**

Selection of returns for scrutiny is to be based on specific risk parameters sourced from DGRAM/GAIN (Bifa)/GSTN/E-Way Bill Portal, etc..

4. **Proper officer for scrutiny of returns**

Vide Order No. 04/2017-GST dated September 15, 2017, "Deputy Commissioner of State Taxes and Assistant Commissioner of State Taxes" has been assigned as the proper officer in relation to sub-section (1) and sub-section (3) of section 61 of the NGST Act. Accordingly, scrutiny of returns of a taxpayer may be conducted by Proper Officer in-charge of the Zones/Districts/Units/Wards under whose jurisdiction jurisdictional the taxpayer is registered.

5. **Scrutiny Schedule**

5.1 Once the list of GSTINs, whose returns have been selected for scrutiny, is communicated to the Jurisdictional Officer, the proper officer shall finalize a **scrutiny schedule**. Such scrutiny schedule will specify month-wise schedule for scrutiny in respect of all the GSTINs selected for scrutiny. While preparing the scrutiny schedule, the scrutiny of the GSTINs, which appear to be riskier based on the likely revenue implication indicated by DGARM, GAIN (Bifa), GSTN, E-Way Bill Portal, etc, may be prioritized. The proper officer shall submit the Scrutiny Schedules Reported to the Commissioner of State Taxes with a copy to the Zonal Deputy Commissioner of State Taxes in the format enclosed as **Annexure A**.

5.2 The proper officer shall conduct scrutiny of returns of a minimum of 5 GSTINs per month. Scrutiny of returns of one GSTIN shall mean scrutiny of all returns pertaining to a financial year for which the said GSTIN has been identified for scrutiny.

6. **Process of scrutiny by the Proper Officer**

6.1 The Proper Officer shall scrutinize the returns and related particulars furnished by the registered person to verify the correctness of the returns. Information available with the proper officer on the system in the form of various

returns and statements furnished by the registered person and the data/details made available through various sources like DGARM, GAIN, GSTN, E-Way Bill Portal, etc. may be relied upon for this purpose.

6.2 For convenience of proper officers, an indicative list of parameters to be verified is enclosed as **Annexure B**. It may be noted that the said list is only indicative, and not exhaustive. The proper officer may also consider any other parameter, as he may deem fit, for the purpose of scrutiny.

6.3 It may be noted that at this stage, the proper officer is expected to rely upon the information available with him or with the department. As far as possible, scrutiny of returns should have minimal interface between the proper officer and the registered person and, there should normally not be any need for seeking documents/ records from the taxpayers before issuance of **FORM GST ASMT-10**.

6.4 The proper officer shall issue a notice to the registered person in **FORM GST ASMT-10** informing him of the discrepancies noticed and seeking his explanation thereto. While issuing such notice, the Proper Officer may, as far as possible, quantify the amount of tax, interest and any other amount payable in relation to such discrepancies. It may also be ensured that the discrepancies so communicated may, as far as possible, be specific in nature and not vague or general. There may be cases where the registered person may already have made additional payment of tax, cess, etc., after filing of the returns for the relevant tax period, through **FORM GST DRC-03**. The payments thus made through **FORM GST DRC-03** may also be taken into consideration while communicating discrepancies to the taxpayer in **FORM GST ASMT-10**.

6.5 For each GSTIN identified for scrutiny for a financial year, the proper officer is required to scrutinize all the returns pertaining to the corresponding Financial Year under consideration and a single compiled notice in **FORM GST ASMT-10** may be issued to the taxpayer for that financial year.

6.6 The registered person may accept the discrepancy mentioned in the notice issued in **FORM GST ASMT-10**, and pay the tax, interest and any other amount arising from such discrepancy through **FORM GST DRC-03** and inform the same or may furnish an explanation for the discrepancy in **FORM GST ASMT-11** to the proper officer within the time period prescribed under rule 99 of NGST Rules.

6.7 Where the explanation furnished by the registered person or the information submitted in respect of acceptance of discrepancy and payment of dues is found to be acceptable by the Proper Officer, he shall conclude the proceedings by informing the registered person in **FORM GST ASMT-12**.

6.8 In case no satisfactory explanation is furnished by the registered person in **FORM GST ASMT-11** within a period of thirty days of being informed by the proper officer or such further period as may be permitted by him or where the registered person, after accepting the discrepancies, fails to pay the tax, interest and any other amount arising from such discrepancies, the proper officer, may proceed to determine the tax and other dues under section 73 or section 74. However, if the proper officer is of the opinion that the matter needs to be pursued further through audit or investigation to determine the correct liability of the said registered person, then he may refer the matter to the jurisdictional Deputy Commissioner of State Taxes, for the decision whether the matter needs to be referred to Audit Commissionerate or Enforcement Wing of the Commissionerate, as the case may be.

7. Timelines for scrutiny of returns

7.1 Scrutiny of returns is to be conducted in a time bound manner, so that necessary action to safeguard revenue may be taken up expeditiously. In this regard, the following timelines may be observed by all concerned:

S. no.	Process/Event	Timeline/ Frequency
(i)	Communication of list of GSTINs selected for scrutiny by Commissioner to the proper officer of the Zone/District/Unit/ Ward concerned	From time to time.
(iii)	Finalization of scrutiny schedule	Within seven working days of receipt of the details of the concerned GSTINs from Commissioner
(iv)	Submission of the Scrutiny Schedule Report by the Proper Officer	Within three working days of receipt of the details of the concerned GSTINs from Commissioner
(v)	Issuance of notice by the proper officer for intimating discrepancies in FORM GST ASMT-10 , where required	Within the month as mentioned in Scrutiny Schedule Report for scrutiny of the returns of the said GSTIN.
(vi)	Reply by the registered person in FORM GST ASMT-11	Within a period of <u>thirty days</u> of being informed by the proper officer in FORM GST ASMT-10 or such further period as may be permitted by the proper officer
(vii)	Issuance of order in FORM GST ASMT-12 for acceptance of reply furnished by the registered person, where applicable	Within <u>thirty days</u> from receipt of reply from the registered person in FORM GST ASMT-11

(viii)	Initiation of appropriate action for determination of the tax and other dues under section 73 or section 74, in cases where no reply is furnished by the registered person	Within a period of <u>fifteen days</u> after completion of the period of thirty days of issuance of notice in FORM GST ASMT-10 or such further period as permitted by the proper officer	
(ix)	Initiation of appropriate action for determination of the tax and other dues under section 73 or section 74, in cases where reply is furnished by the registered person, but the same is not found acceptable by the proper officer	Within <u>thirty days</u> from receipt of reply from the registered person in FORM GST ASMT-11	
(x)	Reference, if any, to the Commissioner for decision regarding appropriate action under section 65 or section 66 or section 67	(a) within a period of <u>forty-five days</u> of issuance of FORM GST ASMT-10 , in case no explanation is furnished by the registered person. (b) within a period of <u>ten days</u> where GSTIN has been suspended or cancelled	45 days
		Within thirty days from receipt of reply from the registered person in FORM GST ASMT-11	30 days

7.2 It may also be ensured that, while conducting scrutiny, the requisite action for issuing notices/orders is taken well ahead of the time limits as prescribed in section 73 or section 74 of the NGST Act, as the case may be, in respect of returns identified for scrutiny.


8. Reporting and Monitoring

A **Scrutiny Register (SR)** shall be maintained by the proper officer in respect of the GSTINs allotted for scrutiny, in the format detailed in **Annexure C**. The progress of the scrutiny exercise as per the SSR shall be monitored by the **Addl. CST-I** in respect of Dimapur Zone, **Addl. CST-II** in respect of Chumu Zone, **JCST-I** in respect of Kohima Zone and **JCST-II** in respect of Mkg Zone respectively on monthly basis. Further, a **Monthly Scrutiny Progress Report (MSPR)** in **Annexure D**, shall be prepared by the proper officer at the end of every month and forward it to the concerned Addl. CST-I or II or JCST-I or II, as the case may be, by the **10th day of the succeeding month**. The concerned Addl. CST-I or II or JCST-I or II shall, in turn, present the MSPR along with his/her observation/suggestions to the Commissioner of State Taxes by the 20th day of the same month.

9. This SOP is envisaged to enable the department to leverage technology and risk-based tools to encourage self-compliance and to conduct scrutiny of returns with minimal interaction with the registered persons. All Addl. CSTs and Jt. CSTs are requested to

closely monitor to ensure timely scrutiny of returns of the identified GSTINs by the Proper Officer of their respective jurisdictions.

Difficulties, if any, in implementation of these instructions may be informed to the Commissioner.


18/08/2023
(GREGORY THEJAWELIE) IAS
Commissioner of State Taxes
Nagaland: Dimapur

Annexure A

Month-wise Scrutiny Schedule Report

(to be maintained and submitted by the Proper Officer)

(Refer Para 5.1)

Month	Referred by DGRAM/GAIN / Others	Letter no & Date	Financial Year	GSTIN	Month in which ASMT-10 is proposed to be issued

Name of the Officer:

Zone/District/Ward:

INDICATIVE LIST OF PARAMETERS FOR SCRUTINY

(Refer Para 6.2)

1. Tax liability on account of "**Outward taxable supplies (other than zero rated, nil rated and exempted)**" and "**Outward taxable supplies (zero rated)**" as declared in table 3.1(a) and table 3.1(b) respectively of FORM GSTR-3B may be verified with corresponding tax liability in respect of outward taxable supplies declared in table 4 (other than table 4B), table 5, table 6, table 7A(1), table 7B(1), table 11A and table 11B (along with the net effect of amendments thereof in Table 9, 10 and 11(II)) of FORM GSTR-1.

Where the tax liability in respect of supplies declared in the aforementioned tables of FORM GSTR-1 exceeds the liability declared in table 3.1(a) and table 3.1(b) of FORM GSTR-3B, it may indicate short payment of tax.

It may be noted that table 11B of FORM GSTR-1 captures details of advance amount received in earlier tax periods and adjusted against the supplies shown in the current tax period in table 4, 5, 6 and 7 of FORM GSTR-1. As such, the impact of such details in table 11B is reduction in liability for the tax period under consideration, as the tax should have already been paid upon receipt of such advance amount.

2. Tax liability on account of "**Inward supplies (liable to reverse charge)**" as declared in Table 3.1(d) of FORM GSTR-3B may be verified with the following:

(i) ITC availed in Table 4(A)(2) and Table 4(A)(3) of FORM GSTR-3B.

Availment of ITC in excess of the liability discharged on account of **reverse charge supplies** may indicate either short payment of tax liability on account of RCM supplies or excess availment of input tax credit in respect of RCM supplies.

(ii) ITC in respect of inward supplies attracting reverse charge as available in Table 3 and Table 5 (along with the net effect of amendments thereof in Table 4 and Table 6 respectively) of FORM GSTR-2A.

In respect of inward supplies attracting **reverse charge received from a registered person**, the details of corresponding invoices and debit/credit notes are communicated in table 3 and table 5 of FORM GSTR- 2A. Further, in case of amendment of such details by the corresponding supplies in their FORM GSTR-1, the details of such amendments are communicated in table 4 and table 5 respectively.

However, the details of such inward supplies from unregistered persons are not

communicated in **FORM GSTR-2A**, as only registered persons furnish **FORM GSTR-1**. Moreover, details of ITC on account of import of services also are not communicated in **FORM GSTR-2A**. As such, the reverse charge supplies declared in table 3.1(d) of **FORM GSTR-3B** cannot be less than the inward supplies attracting reverse charge as available in the above mentioned tables of **FORM GSTR-2A**.

Where the RCM supplies declared in table 3.1(d) of **FORM GSTR-3B** are less than the inward supplies attracting reverse charge as per details available in **FORM GSTR-2A**, it may indicate short payment of tax liability on account of RCM supplies.

It may be noted that the said tables in **FORM GSTR-2A** contain details of supplies attracting forward as well as reverse charge. Therefore, only the supplies against which there is "Yes" or "Y" in column 14 of Table 3, column 16 of Table 4, column 15 of Table 5 and column 18 of Table 6 may be considered.

(iii) **Tax/Cess paid in cash as per column 8 of Table 6.1 of FORM GSTR-3B.**

In respect of inward supplies liable to reverse charge, tax/cess is to be paid in cash. Besides such RCM payments in cash, there may also be other payments in cash by the registered person. In any case, tax liability off-set in cash should not be less than the liability arising on account of reverse charge as per table 3.1(d) of **FORM GSTR-3B**. Where the tax liability off-set in cash is less than the liability arising on account of reverse charge, it may indicate short payment of tax.

3. **ITC availed in respect of "Inward supplies from ISD"** in Table 4(A)(4) of **FORM GSTR-3B** may be verified with Table 7 (along with the net effect of amendments thereof in Table 8) of **FORM GSTR-2A**.

4. **ITC availed in respect of "All other ITC"** in Table 4(A)(5) of **FORM GSTR-3B** may be verified with Table 3 and Table 5 (along with the net effect of amendments thereof in Table 4 and Table 6 respectively) of **FORM GSTR-2A**.

It may be noted that the said tables in **FORM GSTR-2A** contain details of supplies attracting forward as well as reverse charge. Therefore, only the supplies against which there is "No" or "N" in column 14 of Table 3, column 16 of Table 4, column 15 of Table 5 and column 18 of Table 6 may be considered.

5. It may be verified that the taxable value declared on account of ***"Outward taxable supplies (other than zero rated, nil rated and exempted)"*** in Table 3.1(a) of **FORM GSTR-3B** is not less than the net amount liable for **TCS and TDS** credit as per Column 6 of Table 9 of **FORM GSTR-2A**.

Section 51 of the NGST Act mandates deduction of tax at source in respect of supplies made

to TDS deductors. Similarly, section 52 of the NGST Act requires electronic commerce operators to collect tax at source in respect of supplies made through them. The details of such TDS and TCS are furnished by the corresponding deductors and operators in their **FORM GSTR-7** and **FORM GSTR-8** respectively and communicated to the registered person in table 9 of **FORM GSTR-2A**. Besides such supplies, the registered person may have other supplies also. However, the taxable value declared on account of "*Outward taxable supplies (other than zero rated, nil rated and exempted)*" in Table 3.1(a) of **FORM GSTR-3B** cannot be less than the net amount liable for TCS and TDS credit as per Column 6 of Table 9 of **FORM GSTR-2A**. A discrepancy on the aforementioned count may indicate short payment of tax.

6. Liability on account of outward supplies in Table 3.1(a) and 3.1(b) of FORM GSTR-3B should be verified with the Tax liability as declared in e-way bills.

Rule 138 of the NGST Rules mandates generation of e-way bill before commencement of movement of goods of consignment value exceeding fifty thousand rupees (in relation to supply, or for reasons other than supply, or due to inward supply from unregistered person). Besides such supplies, the registered person may also have such other supplies which do not require generation of e-way bills, such as supply of services or supplies as specified in sub-rule (14) of rule 138, etc. Therefore, e-way bills capture a part of supplies made by the registered person. However, in table 3.1 of **FORM GSTR-3B**, the registered person is required to declare details of all outward supplies. Accordingly, liability declared in table 3.1 (a) and (b) of FORM GSTR-3B should not be less than tax liability as declared in the e-way bills.

7. Claim of ITC in respect of supplies from taxpayers whose registrations have been cancelled retrospectively.

In case of retrospective cancellation of registration of a supplier, the recipient is not entitled to claim ITC in respect of invoices or debit notes issued after the effective date of cancellation of the registration. Effective date of cancellation of registrations of the suppliers, if any, is made available in relevant tables of **FORM GSTR-2A**. Accordingly, it may be verified whether the registered person has availed ITC in respect of such invoices or debit notes issued by the suppliers after the effective date of cancellation of their registrations.

8. Ineligible ITC availed in respect of invoices / debit notes issued by the suppliers who have not filed their GSTR-3B returns for the relevant tax period.

FORM GSTR-2A of the registered person contains the details of "*GSTR-3B filing status*" of the supplier in respect of each invoice / debit note received by the registered person. Where the said status is "*No*", it indicates the supplier has furnished invoice details in his **FORM GSTR-1**, but has not furnished the return in **FORM GSTR-3B** for the corresponding tax period.

The availment of ITC in respect of such invoices /debit notes may be checked.

9. **Whether GSTR-3B of a tax period is filed after the last date of availment of ITC in respect of any invoice / debit note as per section 16(4).** In such cases, no ITC shall be availed in the return.

Sub-section (4) of section 16 of NGST Act provides for availment of ITC only till the due date of furnishing of **FORM GSTR-3B** for the month of September following the end of FY to which such ITC pertains or furnishing of relevant Annual Return, whichever is earlier. Accordingly, if any return in FORM GSTR-3B is furnished after such time by the registered person under scrutiny, any ITC availed therein is inadmissible.

It may also be noted that *vide* proviso to sub-section (4) of section 16, for FY 2017-18, availment of ITC was allowed beyond the due date of furnishing of return for the month of September, 2018 till the due date of furnishing of the return in **FORM GSTR-3B** for the month of March, 2019 subject to the condition that the details of the said invoices / debit notes should have been furnished by the suppliers in their **FORM GSTR-1** till the due date of furnishing of **FORM GSTR-1** for the month of March, 2019.

10. **ITC availed in respect of "Import of goods"** in Table 4(A)(1) of **FORM GSTR-3B** may be verified with corresponding details in Table 10 and Table 11 of **FORM GSTR-2A**.

Wherever required, the details of such imports may also be cross-verified from ICEGATE portal.

11. **Whether the registered person has made reversals of ITC in accordance with provisions of rule 42 and rule 43 of the CGST Rules.**

Rule 42 of the NGST Rules provides for manner of determination of input tax credit in respect of inputs or input services and reversal thereof. Rule 43 provides for manner of determination of input tax credit in respect of **capital goods** and reversal thereof in certain cases. The registered person avails ITC in table 4(A) of **FORM GSTR-3B** and reverses in Table 4(B). It may be verified whether requisite reversals have actually been made by the said registered person.

12. **Whether the registered person has paid interest liability in terms of section 50.**

As per section 50 of the NGST Act a registered person is required to pay interest on delayed payment of tax. It may be verified whether interest payable as per the provisions of section 50 of the NGST Act has actually been paid by the registered person.

13. **Whether the registered person has paid late fee in terms of section 47 in respect of returns/statements.**

As per section 47 of the NGST Act a registered person is required to pay late fee for delayed filing of returns / statements under the Act. It may be verified whether late fee payable as per the provisions of section 47 of the NGST Act has actually been paid by the registered person.

14. While adjudicating the cases, the Proper Officers shall take note of the following; -
- (i) Notifications issued from time to time on waiving of late fees for late filing of returns;
 - (ii) Circulars including Circulars No. 183/15/2022-GST Dated 27th December 2022 issued from time to time;
 - (iii) Court Rulings and Judgments including the judgment delivered by T.S. Sivagnanam, CJ in the case of Sungraff Energy Private Limited and Others Versus the Assistant Commissioner, State Tax, Ballygunge Charge and Others on 02.08.2023;
 - (iv) Press Release dated 4th May, 2018 and 18.10.2018 issued by CBIC

Annexure C

SCRUTINY REGISTER TO BE MAINTAINED
BY THE PROPER OFFICER

(Refer Para 8)

S. No.	GSTIN	Name	FY under scrutiny	DGARM list details		FORM GST ASMT-10 details		
				DGARM list no., if any	Likely revenue implication as per DGARM	Whether ASMT-10 issued or not?	Date of issuance of ASMT-10	Amount of discrepancy as per ASMT-10
1	2	3	4	5	6	7	8	9

FORM GST ASMT-11 details		Payment details			FORM GST ASMT-12	
Whether reply in ASMT-11 received	Date of receipt of reply in ASMT-11	Amount of discrepancy accepted by registered person	Amount paid in DRC-03	ARN and date of DRC-03	Whether ASMT-12 has been issued	Date of issuance of ASMT-12
10	11	12	13	14	15	16

Action under section 73 or 74			Action under section 65 or 66 or 67	
Whether action for determination of the tax and other dues under section 73 or section 74 has been initiated	Date of issuance of SCN under section 73 or 74	Amount of demand as per SCN	Date of reference, if any, to the Commissioner for decision regarding action under section 65 or section 66 or section 67	Date of acceptance of such reference, if any
17	18	19	20	21

MONTHLY SCRUTINY PROGRESS REPORT

(Refer Para 8)

Zone/District/Ward.....

Financial Year:

Report for the Month:

(Amount in Rs. Lakhs)

S. No.	Opening Balance	New returns allocated for scrutiny		FORM GST ASMT-10 issued	
		During the month	Upto the month	During the month	Up to the month
1	2	3	4	5	6

Returns whose scrutiny has been culminated								Closing Balance (2+3-7-8-9-10)
During the month				Up to the month				
No discrepancy found	ASMT-12 issued	Action u/s 65 or 66 or 67	Action u/s 73 or 74	No discrepancy found	ASMT-12 issued	Action u/s 65 or 66 or 67	Action u/s 73 or 74	
7	8	9	10	11	12	13	14	

Tax liability detected		Recovery during the month				Recovery upto the month			
During the month	Upto the month	Tax	Interest	Late Fee / Penalty	Total	Tax	Interest	Late Fee / Penalty	Total
16	17	18	19	20	21	22	23	24	25