

Tax Form

Personal Details

Document No 3820-1
Number 1
Number 2
The number above it required.

Optimize GST Notice Handling with GSTHero



GSTHERO™

Making GST Simple

An Award-Winning Company!

GSTHero™ is an Award-Winning Brand and trademark of Perennial Systems, an IT services company started in 2006. Perennial is part of a \$100Million group with offices in USA, Singapore and India.

*For more information, please visit www.perennialsys.com
Over 10,000 companies today are powered by GSTHero™:*



Show cause notice is a legal notice issued by any court/ competent authority/ any other organization to the accused person.

In GST terms, a notice is a formal document issued by the GST authorities to any person, requiring them to explain a particular action/ inaction that is in violation of the GST law. One can easily say that it is the first step of litigation.





GST taxation systems works on self-assessment basis. That means, the assessee himself determines his tax liability and files the GST returns. Now, as and when such determination goes wrong, notice comes into the play. Notice can be issued in case :

- **When taxes are short paid or not paid**
- or
- **When any input tax credit is wrongly availed and utilized**
- or
- **When the refunds are erroneously granted.**

Receipt of GST notice and providing an adequate reply towards the same plays a vital role in the life journey of any taxpayer. Let us try and make the litigation journey simpler.

Different types of notices under GST

Following are the different types of notices that are issued under GST :

Type of Form	Description
Form GST REG-03	Notice issued for seeking any additional information/ clarification/ documents with regard to GST registration application or amendment application.
Form GST REG-17	Notice issued proposing, therein, cancellation of GST registration.
Form GST REG-23	Notice issued proposing, therein, rejection of revocation of GST registration.
Form GSTR- 3A	Notice issued to the taxpayers for failure in furnishing GST return in Form GSTR-1/ Form GSTR-3B/ Annual return/ Final return/ Form GSTR-8.
Form GST CMP- 05	Notice issued to the composition scheme dealer believing that the registered person is not eligible to avail benefit of composition scheme.
Form GST PCT-03	Notice issued to GST practitioner if found guilty for any misconduct in connection with any GST proceedings under the Act.
Form GST RFD-08	Notice issued proposing rejection of the refund claim filed by the applicant.

Type of Form	Description
Form GST ASMT-02	Notice issued for seeking any additional information or documents or clarification with regard to request for provisional assessment.
Form GST ASMT-06	Notice issued for calling for information and records as required for finalization of assessment.
Form GST ASMT-10	Notice issued intimating discrepancies in GST return post scrutiny.
Form GST ASMT-14	Notice issued in accordance with the provisions of section 63 of the Central Goods and Services Tax Act, 2017 intimating grounds based on which the assessment is proposed to be undertaken on the best judgement basis.
Form GST ADT-01	Notice for conducting an audit by the GST authorities under section 65 of the Central Goods and Services Tax Act, 2017.
Form GST RVN-01	Notice issued to the taxpayer by the revisional authority under section 108 of the Central Goods and Services Tax Act, 2017.
Form GST DRC-01	Notice issued for demanding tax shortly paid or not paid (with or without an intention to defraud).

Type of Form	Description
Form GST DRC-10	Notice for auction of goods under section 79(1) (b) of the Central Goods and Services Tax Act, 2017.
Form GST DRC-11	Notice issued to the successful bidder in the process of auction of goods.
Form GST DRC-13	Notice issued to a third person under section 79(1) (c) of the Central Goods and Services Tax Act, 2017.
Form GST DRC-16	Notice issued for seeking attachment and sale of movable/ immovable goods/ shares under section 79 of the Central Goods and Services Tax Act, 2017.

Yes, it is a long list of different types of notices that can be issued under GST. Importantly, GST notice needs to be replied within a specified time period and via specified form. The said specified time period varies based on the type of notice issued.

Accordingly, the following pointers are likely to make the life of the taxpayer lethargic as and when GST notice is received :

- Verification of type of GST notice and provisions attached to it
- Specified time limit within which the same needs to be replied
- Specified form through which the reply is to be filed



Make your litigation life simple with GSTHero Litigation Management Tool

Important features of 'Litigation Management Tool' are :



- Single dashboard for all your GSTINs (under a PAN)
- Daily auto notice fetching activity and intimation to the user over mail
- Due date reminder for notices
- Manual notice addition

GSTHero LMS is designed to help you effectively deal with **GST audits** and **manage GST litigation**

Book Your Demo Now!