Office of the
Commissioner of State Tax
Maharashtra. 8th Floor, New Building,
GST Bhavan, Mazgaon, Mumbai-10

TRADE CIRCULAR

No. CST(MS)/ACST (HQ-0002)/GST Audit-2021/2024-25/B- 11 **Dated 08/11/2024**

Trade Circular No. 28 T of 2024

Sub : : Regarding offline processing of GST audit in cases of FY 2020-21-reg.

Ref. : 1. Internal Circular 09A of 2023, dated 10/12/2023.
2. Administrative instructions No. CST/HQR-02/Adm. Instr./GST-Audit/MCM/B-10, Mumbai, dated 22/10/2022.

As per Internal Circular referred at Sr. No. 01 above field officers were directed to use IT system for GST audit for period from FY 2020-21 onwards. Accordingly, audit notices (in form GST-ADT-01) for FY 2020-21 were issued by using this IT system and have been served to taxpayers on portal. Further, subsequent activities were also expected to be complete online. However, it was represented by field officers that they are facing technical difficulties in online processing of subsequent actions by use of online audit functionality.

2. Considering aforementioned difficulties, it is decided that for completing the audit procedure for the period 2020-21, the proper officers are allowed to issue communications like Notice for Discrepancy (u/r 101(4) and Final Audit Report (GST-ADT-02) under **offline mode.** Such notices shall not be served on portal, but by any alternate mode prescribed in section 169 of GST Act(s).

3. It shall be kept in mind that the limitation period prescribed under sub-section (10) of section 73 of GST Act(s) has not been extended. But due to some technical glitches, certain deviation has been made in procedure to use IT system of GST audit.

4. In cases, where GST audit proceeding culminate into demand and recovery (DRC) action, subsequent Show Cause Notice (GST_DRC-01) shall be issued online by use of GSTN portal only. This concession is not available to such Show Cause Notices, therefore those will be served on portal itself.

5. However, in order maintain record of audit activities on system, it is necessary to upload all such manually issued notices and Final Audit Reports (GST-ADT-02) on BO System. Therefore, all proper officers have been directed to upload it by 31st December, 2024. As per IT system work flow, such uploaded notices and Final Audit Reports (GST-ADT-02) would be again available to taxpayer auditee on GSTN portal. Therefore, taxpayers are advised to ignore any such notices and Final Audit Report (GST-ADT-02) on portal, which were already served in a physical form earlier.

6. These instructions are applicable to GST audit of Financial Year 202021 or part period thereof.

It is requested to bring these instructions to notice of members of trade. Difficulty, if any, in this behalf may be brought to the notice of office of Commissioner of State Tax, Maharashtra.

(Asheesh Sharma)
Commissioner of State Tax,
Maharashtra

No. CST(MS)/ACST (HQ-0002)/GST Audit-2021/2024-25/B- 11 **Dated 08/11/2024**

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Copy forwarded Joint Commissioner of State Tax (MAHAVIKAS) with a request to upload this trade circular on department's website.

Copy forwarded to,

1) Deputy Secretary, Finance Department, Government of Maharashtra, Mantralaya, Mumbai-32.

(Rajendra Adsul)
Addl. Commissioner of State Tax (HQR-02),
Mumbai