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GST AUDIT BY DEPARTMENT

SCRUTINY OF RETURNS

SHOW CAUSE NOTICE

R. SUBRAMANIAN

AUDIT

❖ SECTION 2 (13)

“audit” means the examination of records, returns and other documents maintained or furnished by the registered person under this Act or the rules made thereunder or under any other law for the time being in force to verify the correctness of turnover declared, taxes paid, refund claimed and input tax credit availed, and to assess his compliance with the provisions of this Act or the rules made thereunder;

Unregistered Person?

MANDATORY TO GIVE

- INCOME TAX RETURN
- ROC RETURN
- TAX AUDIT REPORT
- ROC FEES PAID
- RERA REPORT

TYPES OF “AUDIT” & AUTHORIZED PERSON

Annual Accounts & Reconciliations Section 35

Chartered Accountant or Cost Accountant shall submit a copy of the audited annual accounts and the reconciliation statement.

Audit by Tax Authorities Section 65

The Commissioner or any officer authorised by him may conduct such audit at the place of business of the registered person or in their office.

Special Audit Section 66

Assistant Comm or any higher rank officer with Chartered Accountant or Cost Accountant as nominated by the comm can conduct such audit with prior approval of comm.

RELEVANT STATUTORY PROVISIONS

Section 65 – Audit by Tax Authority

Rule 101 - Audit

Form GST ADT – 01
Notice for Conducting Audit

Form GST ADT – 02
Audit Report u/s 65 (6)

RELEVANT STATUTORY PROVISIONS

Section 66 – Special Audit

Rule 102 – Special Audit

Form GST ADT – 03

Communication of Conducting Special Audit

Form GST ADT – 04

Information upon findings of Special Audit

1. WHO WILL BE CONDUCTING AUDIT?

❖ SECTION 65 (1)

(1) **The Commissioner or any officer authorised by him**, by way of a general or a specific order, may undertake audit of any registered person for such period, at such frequency and in such manner as may be prescribed.

Jurisdiction ?????

Centre

State

CIRCULAR NO. 1/2017

- **CROSS EMPOWERMENT**
- **SECTION 6(2)(b)**
- **NOTIFICATION NO.39/2017**
- **GST COUNCIL 9TH MEETING**
- **CLARIFICATORY LETTER**

2.WHAT IS THE PERIOD FOR WHICH AUDIT CAN BE CONDUCTED?

- Rule 101(1)

The period of audit to be conducted under sub section (1) of section 65 shall be a Financial Year (or part thereof) or multiples thereof.

3. WHERE AUDIT WILL BE CONDUCTED

- Section 65(2)

The offers referred to in sub section (1) may conduct audit at the place of business of the registered person or in their office.

4. WHAT IS THE PERMITTED TIME FOR PREPARATION OF AUDIT DETAILS?

❖ Section 65(3)

The registered person shall be informed by way of a notice not less than fifteen working days prior to the conduct of audit in such manner as may prescribed.

❖ Rule 101(2)

Where it is decided to undertake the audit of a registered person in accordance with the provisions of Section 65, the proper officer shall issue a Notice in **FORM GST ADT – 01** in accordance with the provisions of sub – section (3) of the said section.

5. WHAT ARE THE DETAILS TO BE KEPT READY ?

❖ **RULE 101 (3)**

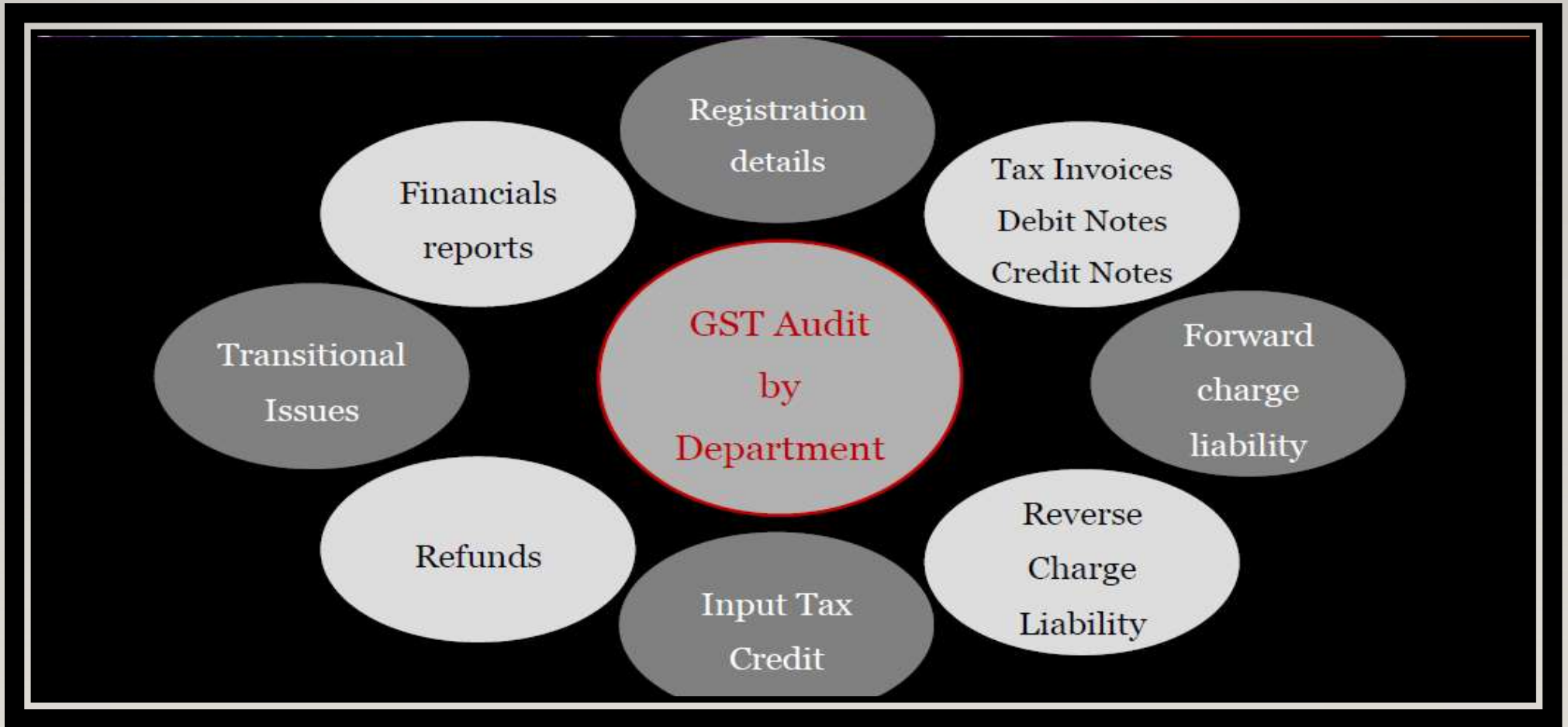
(3) The proper officer authorised to conduct audit of the records and the books of account of the registered person shall, with the assistance of the team of officers and officials accompanying him, verify the documents on the basis of which the books of account are maintained and the returns and statements furnished under the provisions of the Act and the rules made thereunder, the correctness of the turnover, exemptions and deductions claimed, the rate of tax applied in respect of the supply of goods or services or both, the input tax credit availed and utilised, refund claimed, and other relevant issues and record the observations in his audit notes.

❖ Rule 101(4)

The Proper Officer may inform the registered person of the discrepancies noticed, if any, as observed in the audit and the said person may file his reply and the proper officer shall finalise the findings of the audit after due consideration of the reply furnished.

❖ Rule 101(5)

On conclusion of the audit, the proper officer shall inform the findings of audit to the registered person in accordance with the provisions of sub –section (6) of Section 65 in FORM GST ADT – 02.



TENTATIVE LIST OF DETAILS TO BE KEPT READY

Sr. No.	Particulars of Details to be kept ready
1	Financial statements and reports – Balance Sheet, Tax Audit Report, Annual Financial Statement, Cost Audit Report, Trial Balance
2	Inward - Outward supply summary statement
3	RCM ledger and supportive documents
4	Inward - Outward supply invoices
5	Cancelled invoices due to any reason

TENTATIVE LIST OF DETAILS TO BE KEPT READY | Continue..

Sr. No.	Particulars of Details to be kept ready
6	Goods return (inward and outward supply) register along with credit note / debit note details
7	Inward supply register (soft copy)
8	Outward supply register (soft copy)
9	Zero rated supply register and supportive documents (commercial invoice, shipping bill, bill of lading, EGM, Bank realization certificate or inward remittance certificate etc)

TENTATIVE LIST OF DETAILS TO BE KEPT READY | Continue..

Sr. No.	Particulars of Details to be kept ready
10	Details of Exempted supply / Supply to SEZ dealer
11	Refund claim / availment details if any (export of goods and services, inverted duty structure etc. any type of refund claimed by dealer)
12	TDS payment transactions if any
13	TRAN-1 details (details regarding credit carried forwarded from previous Act to GST Act)
14	GSTR-2A mismatch, unmatched transactions details

TENTATIVE LIST OF DETAILS TO BE KEPT READY | Continue..

Sr. No.	Particulars of Details to be kept ready
15	E-way bill transactions month wise summary statement and corresponding register
16	In case of services, FIRC (Foreign Inward Remittances), Corresponding agreements, invoices, Annual Maintenance Contract copies and corresponding invoices if any
17	Details of advances received and tax payment for the same
18	Other Income / Misc. income

TENTATIVE LIST OF DETAILS TO BE KEPT READY | Continue...

Sr. No.	Particulars of Details to be kept ready
19	Reversal / reduction of ITC
20	Scrap sales
21	Details of Exempted outward supply
22	Details of Zero rated supply
23	Non-GST Supply
24	Job work details (inward and outward side)

TENTATIVE LIST OF DETAILS TO BE KEPT READY | Continue..

Sr. No.	Particulars of Details to be kept ready
25	Credit ledger / input tax credit availment summary (for Capital asset, liability, Refund claim, any other deduction)
26	Cash ledger availment summary (for liability, RCM, any other deduction)
27	Reversal of ITC within 180 days due to non-payment in 180 days

ISSUES



Internal Audit reports ?

Seizing the goods ?

Cash ?

Physical verification of stock ?

Walk through of the factory ?

Software access ?

6. What is the time limit for completion of audit?

❖ SECTION 65 (4)

(4) The audit under sub-section (1) shall be **completed within a period of three months from the date of commencement of the audit :**

Provided that where the Commissioner is satisfied that audit in respect of such registered person cannot be completed within three months, he may, for the reasons to be recorded in writing, **extend the period by a further period not exceeding six months.**

❖ **SECTION 65 (4)**

Explanation. — For the purposes of this sub-section, the expression “**commencement of audit**” shall mean the date on which the records and other documents, called for by the tax authorities, are made available by the registered person or the actual institution of audit at the place of business, whichever is later.

❖ Section 65(5):

During the course of audit, the authorized officer may require the registered person,

- to afford him the necessary facility to verify the Books of account or other documents as he may require;
- to furnish such information as he may require and render assistance for timely completion of audit.

7. Intimation of Completion of Audit

❖ SECTION 65 (6)

(6) On conclusion of audit, the proper officer shall, within thirty days, inform the registered person, whose records are audited, about the findings, his rights and obligations and the reasons for such findings

❖ Section 65(7):

Where the audit conducted under sub-section (1) results in detection of tax not paid or short paid or erroneously refunded, or input tax credit wrongly availed or utilized, the proper officer may initiate action under Section 73 or 74.



Para accepted

Referred for
issuance of SCN

ISSUES



Can Assessee *suo moto* adjust the excess payment of IGST towards short payment of CGST & SGST?

Can Assessee *suo moto* adjust the excess payment of CGST & SGST towards short payment of IGST?

Can assessee adjust the short payment of IGST identified during the audit by audit team from the excess payment of CGST & SGST ?

Can assessee adjust the short payment of CGST & SGST identified during the audit by audit team from the excess payment of IGST?

ISSUES



The liability detected during the audit is payable only in cash or can be paid by utilisation of ITC?

Any liability paid under the audit can be recovered from the receiver?

Any amount paid by the receiver to the supplier where supplier is recovering such amount on account of liability detected during the audit is eligible as ITC to the receiver?

ISSUES

Reverse Charge Liability payable at the time of Audit whether eligible to claim the credit.

AMC Contract

Retention Money

Section 9(4) Liability up to 12/10/2017

GSTR 2A and GSTR 3B Mismatch Reversal

Gain on Foreign Exchange

Expenses in Foreign Currency (Employee stay expenses through Credit Card)

SCRUTINY OF RETURNS (SECTION 61)

ASMT -10

SECTION 61 SCRUTINY OF RETURNS

- ❖ Sec 61(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.
- ❖ Sec 61(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.

- Sec 61(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 taxable 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

- 99(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.

- 99(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 of furnish an explanation for the discrepancy in FORM GST ASMT – 11 to the proper officer.
- 99(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

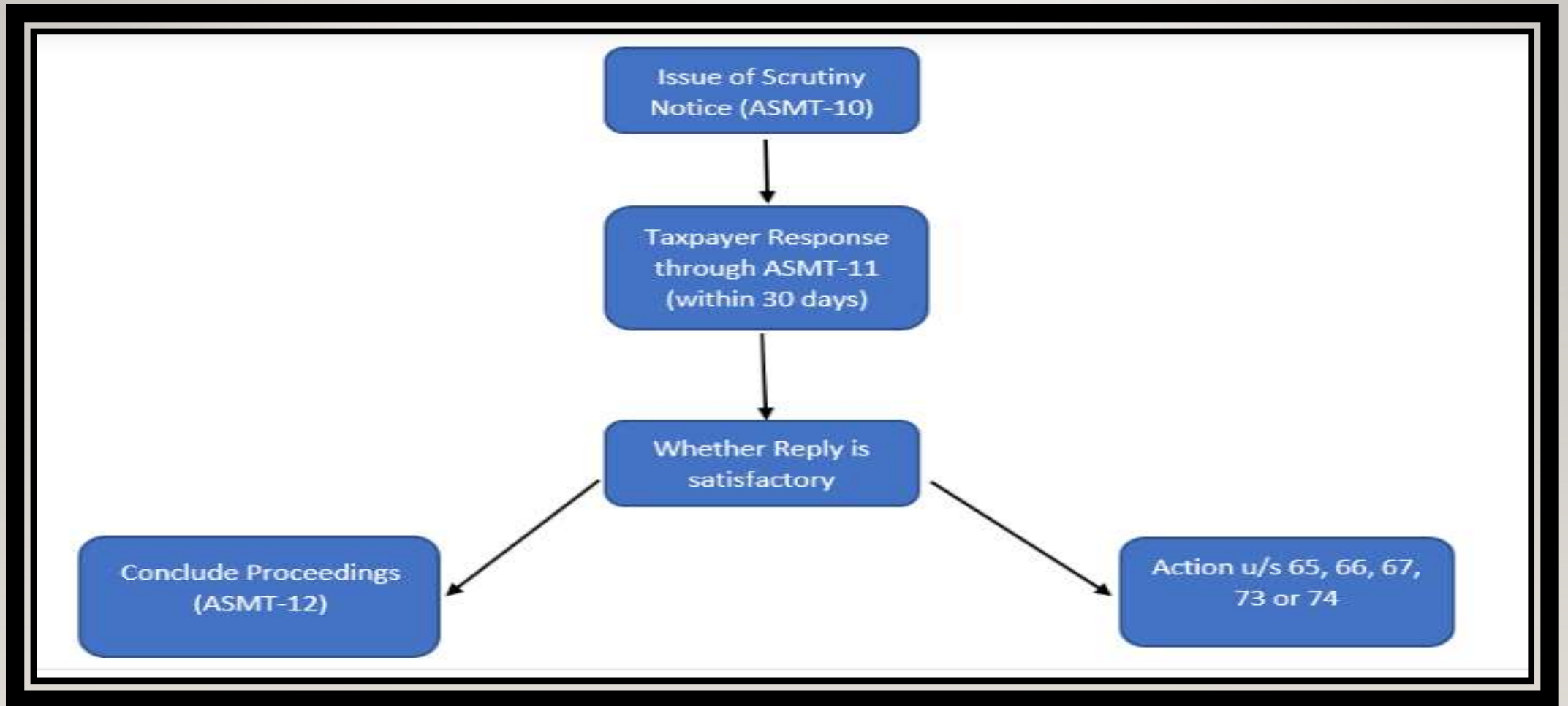
SECTION 61 vs RULE 99 : TIME LIMIT TO FURNISH REPLY

- Section 61(3) prescribes time period of 30 days or within such time as permitted by proper officer for furnishing reply. Whereas rule 99(1) of CGST Rules, 2017 prescribes that proper officer shall issue ASMT 10 to registered person in case of discrepancies 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 permitted by him.
- Issue here is whether time period of less than 30 days can be given for reply to notice u/s 61 when section 61 provides time period of 30 days but rule empowers proper officer to allow time period which may be less than 30 days.
- In such scenario, rule goes beyond the provision of CGST Act, 2017.

SECTION 61 vs SECTION 39

- As per section 61(3) of CGST Act, 2017, after accepting the discrepancies, where registered person fails to take corrective measure in his return **for the month in which the discrepancy is accepted**, the proper officer may initiate further actions.

- However, as per section 39(9) of CGST Act, 2017, if registered person after furnishing his return (GSTR 3/3B), discovers any omission or incorrect particulars therein other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars in the manner prescribed. It means, if omission or incorrect particulars are discovered as a result of scrutiny or any other action by tax authorities, no rectification can be done through return prescribed u/s 39 of CGST Act, 2017.



Fact based replies to be given involving various reconciliations viz. GSTR 1 VS
GSTR 3B, GSTR 2A VS GSTR 3B etc

Legal replies in case of ITC claimed from RC cancelled suppliers or GSTR
3B non-filers

Legal and fact based reply to demand of interest in delayed payments made
with GSTR 3B

SELECTION OF RETURNS FOR SCRUTINY

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PROPER OFFICER FOR SCRUTINY

Notification No.3/2017 dated 05/07/2017

Superintendent of Central Tax

- Sub-sections (1) and (3) of Section 61

No need for seeking documents before issue of ASMT - 10

CROSS EMPOWERMENT

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INVESTIGATION UNDER SECTION 61

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EXAMPLES OF DISCREPANCY AND NOT A DISCREPANCY

DISCREPANCY

- ❖ 5% without ITC
- ❖ GSTR 1 and GSTR 3B Mismatch

NOT A DISCREPANCY

- ❖ E-way Bill raised for outward movement of goods by a taxpayer and there was no supply of goods.
- ❖ E-way Bill generated for Inward supply of Motor Vehicle but no credit reversed.

INDICATIVE LIST OF PARAMETERS FOR SCRUTINY

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Tax Liability in GSTR – 3B Vs GSTR -1

**Tax liability on account of Inward Supply liable to Reverse
Charge Vs Input Tax Credit availed in GSTR – 3B**

**Taxable value declared on account of Outward Supply in Form GSTR
– 3B is not more than Net amount liable for TDS and TCS Credit.**

Outward supply Vs E-way Bill

Input Tax Credit in respect of supplies from taxpayers whose registrations have been cancelled retrospectively.

ITC availed in respect of invoices / debit notes issued by the suppliers who have not filed their GSTR-3B returns

GSTR-3B of a tax period is filed after the last date of availment of ITC in respect of any invoice / debit note under section 16(4).

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

Interest Liability, Late fee

RULE 86B

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RULE 86A

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DRC -01A

Proper Officer should communicate to the Assessee regarding tax ascertained, Interest and Penalty before issuing the Show Cause Notice. It is an intimation of Tax, Interest and Penalty as ascertained by the proper officer in PART – A of FORM GST DRC -01A. It is a Pre – consultation Notice.

RULE 142(1A)

The Proper Officer **may** before service of Notice to the person chargeable under Section 73(1) or 74(1) **communicate** the details of any Tax, Interest and Penalty as ascertained by the officer in PART – A of FORM GST DRC -01A

DRC -01 – SUMMARY OF SHOW CAUSE NOTICE

Proper officer under GST may serve show cause notice (SCN) to a person due to any

of the following reasons:

- ❖ Tax not paid/short paid;
- ❖ Tax erroneously refunded;
- ❖ Input tax credit wrongly availed or utilized:

Along with SCN, he shall issue *a summary of SCN in Form DRC-01* having *following* details:

- ❖ Details of person to whom SCN is to be issued like GSTIN, address etc.
- ❖ Tax period, Financial year, Section reference and SCN reference no.
- ❖ Brief facts of the case;
- ❖ Grounds; and
- ❖ Taxes and other dues (Interest, penalty and others).

TIME LIMIT TO ISSUE SCN/SUMMARY OF SCN(DRC-01):

- In case of Bona-fide defaulter: 2 years + 9 months from due date of filing of Annual return of relevant FY
- In case of Mala-fide defaulter (i.e. cases of Fraud, Suspension etc.): 4 years + 6 months from due date of filing of Annual return of relevant FY Note: In cases where tax not paid but collected by recipient, SCN can be issued any time with no time limit.

DRC -02 – SUMMARY OF STATEMENT

If proper officer under GST wants to issue SCN on the same grounds, as specified

in earlier issued DRC-01, for additional periods than as specified , he may do so

by serving a statement under DRC-02 for any of the following reasons:

- Tax not paid/short paid;
- Tax erroneously refunded;
- Input tax credit wrongly availed or utilized

Along with statement, he shall issue *a summary of such statement in Form DRC-02* having following details:

- Details of person to whom SCN is to be issued like GSTIN, address etc.
- Tax period, Financial year, Section reference and SCN reference no.
- Brief facts of the case;
- Grounds; and
- Taxes and other dues (Interest, penalty and others).

DRC -03 PAYMENT MADE VOLUNTARILY OR MADE AGAINST THE SCN

A person to whom notice has been issued in form DRC-01 or DRC-02 can make payment and intimate it to proper officer in form DRC-03 *within 30 days from the date of issuance of such notice.*

A person can also make payment before issuance of SCN on voluntary basis and intimate it to proper officer in the form DRC-03.

The following details are required in this form:

- GSTIN and name;
- Cause of payment (Voluntary, SCN, etc.);
- Section under which payment is made (73 or 74);
- Reference number, if SCN issued in DRC-01 or DRC-02;
- Financial year, tax period and ACT; and
- Payment details including interest, penalty and others.

DRC -04 ACKNOWLEDGMENT

Where a person has made **voluntary payment of taxes, interest or other dues in form DRC- 03 before issuance of show cause notice and if the proper officer is satisfied with the** intimation of payment , amount and the reasons stated for making payment, then the officer shall issue an acknowledgement in **form DRC-04.**

DRC -05 CONCLUSION OF PROCEEDINGS

Where a person has made payment of taxes, interest or other dues in *Form DRC- 03 within 30 days* of issuance of show cause notice/statement in **Form DRC-01** or **Form DRC-02** and if the proper officer is satisfied with the intimation of payment of tax and other dues against such notice, then the officer shall issue an order in *Form DRC-05 specifying about the conclusion of proceedings in* respect of such notice.

DRC -06 REPLY TO SHOW CAUSE NOTICE

The person to whom the show cause notice (SCN) has been issued in form DRC-01 or form DRC-02, can make representation against such notice in form DRC-06 to the proper officer.

The following details are contained in form DRC-06:

- GSTIN and name;
- SCN details;
- Reply to the SCN;
- Documents uploaded, if any and
- Option for personal hearing.

DRC -07 SUMMARY OF ORDER

Where a show cause notice in **form DRC-01** or a **statement in form DRC-02** has been issued by proper officer and the concerned person has:

- ❖ Not made the payment in **form DRC-03** and/or;
- ❖ Made short payment in **form DRC-03** and/or;
- ❖ Not given explanation/Satisfactory explanation in **form DRC-06** and/or;
- ❖ Not taken any action.

Then the proper officer shall issue an order in **form DRC-07** stating the amount **of demand** and due date for making the payment of taxes along with interest and penalty.

The following details are contained in **form DRC-07**:

- GSTIN and name;
- Order number, date and tax period;
- Issues involved;
- Description of goods/services;
- Details of demand.

Note: Form DRC-07 is issued in other circumstances as well. To know them, do read subsequent posts.

Form DRC-07 can also be issued in the following circumstances when any person:

- Transports any goods or stores any goods while they are in transit in contravention of the applicable law; or
- Supplies or receives goods with an intent to evade tax; or
- Does not account for goods on which liability of tax arises; or
- Supplies goods liable to tax without taking registration; or
- Contravenes any provisions with an intent to evade tax; or
- Uses any conveyance for transportation of goods in contravention of law;

And Where no penalty is separately provided for contravention of any provisions of the law.

Time limit to issue order in form DRC-07 are:

- In case of Bona-fide defaulter: 3 years from due date of filing of Annual return of relevant FY.
- In case of Mala-fide defaulter (i.e. cases of Fraud, Suspension etc.): 5 years from due date of filing of Annual return of relevant FY.

Note: In case the person pays tax, interest and penalty equivalent to 50% such tax within 30 days of communication of such order, all proceedings' in respect of said notice shall be deemed to be concluded. (In other words, 50% penalty waiver if paid within 30 days).

SECTION 73 AND SECTION 74

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Particulars	When there is no fraud (Section 73)	When there is Fraud, Suppression and Misrepresentation	Comments
Show Cause Notice	Yes	Yes	-----
Maximum Time Limit	3 Years	5 Years	Time is calculated from the due date of filing the annual return for the year to which the demand relates or date of refund
The Time Limit for SCN	3 Months before the expiry of 3 years	6 Months before the expiry of 5 years	Hence 3 or 5 years, as the case may be, is the maximum time limit for issuing the order of GST demand payment
Penalty	10% of tax	25% of tax	-----

Demand when there is no fraud or any willful misstatement or suppression of facts (Section 73)

This provision applies to the following cases where for any reason other than fraud or any willful misstatement or suppression of facts

- Tax is unpaid/short paid or,
- Refund is wrongly made or,
- The input tax credit has been wrongly availed or utilized

The proper officer (i.e., GST authorities) will serve a show-cause notice on the taxpayer.

They will be required to pay the amount due, along with interest and penalty.

TIME LIMIT

The proper officer is required to issue the show-cause notice **3months** before the time limit. The maximum time limit for the order is **3 years** from the due date for filing of annual return for the year to which the amount relates.

FOR OTHER TAX PERIODS

Once the above notice has been issued, the proper officer can serve a **statement containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised.**

VOLUNTARY TAX PAYMENT

A person can pay tax along with interest, based on his own calculations (or the officer's calculations), **before the notice/statement is issued and inform the officer in writing of the same. The officer will not issue any notice in this case. However, if the officer finds that there is a short payment, they can issue a notice for the balance amount.**

NO PENALTY

If the taxpayer pays all their dues **within 30 days from the date of the notice**, then the penalty will not be applicable

PENALTY IN OTHER CASES

The tax officer will consider the taxpayer's representation and then calculate interest and penalty. The penalty will be 10% of a demanded tax or Rs. 10,000. The tax officer will issue an order within three years from the due date for filing of relevant annual return.

PAID ALL DUES

PENALTY AMOUNT

Before issue of Show Cause Notice

No penalty

Within 30 days after issuance of Show Cause Notice

No penalty

In Any other cases

10% of tax or Rs.10,000 Whichever is higher

Demand when there is a Fraud, Misrepresentation and Suppression (Section 74)

This section applies to cases of tax evasion involving:

- ❖ Fraud
- ❖ Wilful misstatement
- ❖ Suppression of facts

For the purposes of this Act, the expression “suppression” shall mean non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules made there under, or failure to furnish any information on being asked for, in writing, by the proper officer.

This results in:

- ❖ Unpaid/Short paid tax or,
- ❖ Wrong refunds or,
- ❖ Wrongly availed /utilized input tax credit

In such cases, the proper officer will serve a show-cause notice to the taxpayer. The taxpayers will be required to pay the amount due along with interest and penalty.

TIME LIMIT

For cases of fraud, the proper officer is required to issue the show-cause notice **6months** before the time limit. The maximum time limit is **5 years** from the due date for filing of annual return for the year to which the amount relates.

FOR OTHER TAX PERIODS

Once the above notice has been issued, the proper officer can serve a **statement, with details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised .**
A separate notice need not be issued for each tax period.

VOLUNTARY TAX PAYMENT

If the person pays the tax along with interest and a 15% Penalty based on his own calculations (or the officer's calculations), **before the notice/statement is issued and inform the officer in writing, then the officer will not issue any Notice. However, if the officer finds that there is a short payment, they can issue a notice for the balance amount. If the taxpayer pays all their dues and a penalty of 25% within 30 days from the date of the Notice, then all proceedings in respect of the said notice shall be deemed to be concluded.**

ISSUE OF ORDER

The tax officer will consider the taxpayer's representation and then calculate interest and penalty and issue an order. The order must be issued within **five years from the due date for filing the relevant annual return. [For wrong refunds the order must be issued within five years from the date of the wrong refund].**

If the taxpayer pays all their dues and a penalty of 50% within 30 days from the date of order, then all proceedings (including prosecution) regarding the notice will be closed.

PAID ALL DUES

PENALTY AMOUNT

Before issue of Show Cause Notice

15% of the tax amount is the penalty

Within 30 days after issuance of the Show Cause Notice

25% of the tax amount is the penalty

Within 30 days from the communication of order

50% of the tax amount is the penalty

In any other case

100% of the tax amount is the penalty

THANK YOU!

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QUESTIONS

