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Section 64 of CGST Act, 2017

64. Summary assessment in certain special cases

The proper officer may, on any evidence showing a tax liability of a person coming to his notice, with the previous permission of Additional Commissioner or Joint Commissioner, proceed to assess the tax liability of such person to protect the interest of revenue and issue an assessment order, if he has sufficient grounds to believe that any delay in doing so may adversely affect the interest of revenue:

Provided that where the taxable person to whom the liability pertains is not ascertainable and such liability pertains to supply of goods, the person in charge of such goods shall be deemed to be the taxable person liable to be assessed and liable to pay tax and any other amount due under this section.

On an application made by the taxable person within thirty days from the date of receipt of order passed under sub-section (1) or on his own motion, if the Additional Commissioner or Joint Commissioner considers that such order is erroneous, he may withdraw such order and follow the procedure laid down in section 73 or section 74.

Rule 100: Assessment in certain cases

Rule 100(3)	The order of assessment under sub-section (1) of section 64 shall be issued in FORM GST ASMT-16 and a summary of the order shall be uploaded electronically in FORM GST DRC-07.
Rule 100(4)	The person referred to in sub-section (2) of section 64 may file an application for withdrawal of the assessment order in FORM GST ASMT-17.
Rule 100(5)	The order of withdrawal or, as the case may be, rejection of the application under sub-section (2) of section 64 shall be issued in FORM GST ASMT-18.

Our Interpretation

Section 64 read with Rule 100(3)	<p><u>Summary assessment in certain special cases</u></p> <p>The proper officer may, on any evidence showing a tax liability of a person coming to his notice, with the previous permission of the joint Commissioner or Additional Commissioner, proceed to assess the tax liability of such person to protect the interest of revenue and issue an Assessment order in ASMT-16 and summary demand in DRC-07, if he has sufficient ground to believe that any delay in doing so may adversely affect the interest of revenue. Thus, Summary Assessment is basically a "Fast Track assessment" wherein proper officer makes assessment based on the available information without calling the person concerned. It is like an ex-parte order passed to protect the interest of revenue. In such a case, if taxable person is not identifiable, then, the person who is in charge or in possession of such goods shall be treated as taxable person and liable to pay tax under this section.</p>
Section 64(2) read with Rule 100(4) & 100(5)	<p><u>Withdrawal of Summary Assessment Order</u></p> <p>A person against whom such Summary Assessment Order is passed can file a reply with evidence in ASMT-17 to justify his stand within 30 days from the date of receipt of order in ASMT-16. The reply may be rejected, if not found satisfactory and must be communicated in order issued in ASMT-18. Also, if Additional commissioner / Joint Commissioner is of opinion that such a summary assessment order was somehow erroneous, then, such order in ASMT-16 may be withdrawn in ASMT-18.</p> <p>Also, after withdrawal of such order, the additional commissioner / Joint Commissioner shall proceed in accordance with Section 73 or 74, if they find it suitable in such circumstances.</p>

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