



**Government of Rajasthan
Commercial Taxes Department**

No: F.17 (134) ACCT/ GST/ 2017 PART-II-01613

Date:

CIRCULAR

All Additional Commissioner (Adm.),
Commercial Taxes Department,
Rajasthan.

Sub.:- Guidelines to be followed regarding scrutiny of returns under section 61 of the RGST Act, 2017.

Section 61 of the RGST Act, 2017 stipulates that the proper officer may scrutinize the returns and particulars furnished by a registered person with a view to verify the correctness of the return/returns filed. Further, rule 99 of the RGST Rules, 2017 mandates that the discrepancies, if any, observed shall be communicated to the taxpayer to seek his explanation.

Vide Circular no. F.17(151)ACCT/GST/2017/7602 dated 07.01.2022, guidelines to be followed regarding scrutiny of returns under section 61 of the RGST Act, 2017 were laid down. Now, in supersession of the same, the following guidelines are hereby issued so as to ensure the uniformity and to standardize the procedure for the forthcoming years and pending scrutiny proceedings as per Section 61 of the RGST Act along with the subsequent action as per section 73, section 74 or section 74A, as the case may be, of the RGST Act, 2017 if required to be initiated for the purpose of demand and recovery.

1. The Business Intelligence Unit (here in after referred to as BIU), from time to time, shall undertake the analysis of data submitted by the registered taxpayer (hereinafter referred to as RTP) available on GSTN Portal based on the parameters given below:-

PARAMETERS

- (i) Excess Outward Tax in GSTR-1 compared to GSTR-9/GSTR-3B.
- (ii) Less Turnover shown in GSTR-3B compared to GSTR-7(TDS).
- (iii) Less Turnover shown in GSTR-1 compared to GSTR-8 (TCS).
- (iv) Less RCM Liability disclosed in GSTR-9 than shown by

Signature Not Verified

Digitally signed by Anandhi Palaniswamy
Designation : Commissioner
Date: 2026.07.07 14:26:48 IST
Reason: Approved

RajKaj Ref No.:
23224829

M e-Sign



**Government of Rajasthan
Commercial Taxes Department**

GSTR-1.

- (v) Excess Outward liability in E-way Bills compared to GSTR-3B.
- (vi) Excess ITC claimed in GSTR- 3B/9 which is not confirmed in GSTR- 2A/2B or GSTR- 9.
- (vii) Excess ISD ITC availed in GSTR-9 v/s GSTR- 2A/2B.
- (viii) ITC claimed from suppliers who have not filed GSTR- 3B.
- (ix) ITC claimed from suppliers whose RC have been cancelled.
- (x) ITC claims after the last date of availment of ITC as per section 16(4) of the RGST Act, 2017.
- (xi) GSTR-3B filed after due date and interest paid/Short paid/ not paid.

In the exercise of analyzing, two sets of treatments are to be accorded to the aforesaid parameters, namely:-

- (a) Serial number (i), (v) and (ix) shall be mandatorily given for scrutiny;
- (b) Suitable weightage may be allocated for the remaining parameters for preparation of the list.

In addition to above, other parameters if any, may be included with the prior approval of Chief Commissioner, State Tax.

2. The list of RTPs based on the parameter(s) for selection of returns for scrutiny shall be prepared by the Special Commissioner (BIU). The list of RTP shall be prepared mentioning all the parameters on the basis of which the returns is being selected for scrutiny. In both cases, the draft list shall be cross-referenced with cases selected for audit so as to remove duplication.
3. The Special Commissioner (BIU) shall get the list approved by the Chief Commissioner State Tax. The cases so generated will be allocated through the Integrated Tax Management System (ITMS) to the officers across the State for faceless scrutiny or to the proper officers having territorial jurisdiction over such RTPs, as may be decided from time to time.
4. While the cases for scrutiny shall be allocated by the HQ on the basis of the given parameters, it is expected of the tax officer to apply due diligence so as to make a complete and holistic scrutiny of the taxpayers. Where any discrepancy in

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Commercial Taxes Department**

return(s) already selected for scrutiny comes to the notice of proper officer in addition to the discrepancies already identified, he shall include the same in ASMT-10.

5. Where any discrepancy in returns pertaining to the same taxpayer for tax-period(s) other than that selected for scrutiny or pertaining to taxpayers other than those selected by HQ for scrutiny come to knowledge of the officer, he shall update the details thereof on the ITMS portal and proceed for scrutiny in the matter.
6. If any discrepancy comes to the notice after due scrutiny and review of data, the proper officer shall generate an intimation in Form GST-ASMT-10 from the ITMS portal as per the provisions of section 61(1) RGST Act 2017 read with rule 99 (1) of the RGST Rules clearly indicating all the discrepancies noticed during the scrutiny of the returns. The intimation so generated shall be duly uploaded on the Boweb portal.
7. Where the RTP furnishes explanation for the discrepancies in ASMT-11 and if such explanation is acceptable, the proper officer shall drop the proceeding and inform him accordingly in ASMT-12.
8. Where the RTP submits ASMT-11 within thirty days from the date of service of intimation in Form ASMT-10 or such further period as may be permitted by the proper officer and –
 - (i) furnishes explanation for the discrepancies in ASMT-11 and if such explanation is acceptable; or
 - (ii) accepts the findings so communicated and pays the tax along with the interest and any other amount arising from such discrepancy mentioned in the said intimation by filing the required DRC-03,then, the proper officer shall accept the said reply/payment and drop the said proceedings and inform him accordingly in ASMT-12.
9. In case no satisfactory explanation is furnished within the stipulated time or where the registered person, after accepting the discrepancies, fails to take the corrective measure(s) in his return(s) for the month(s) in which the discrepancy is accepted, the case shall be transferred by the Scrutiny Officer (who has carried

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RajKaj Ref No.:
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Palaniswamy
Designation : Commissioner
Date: 2026.07.07 14:26:48 IST
Reason: Approved



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Commercial Taxes Department**

out the faceless scrutiny) to the Jurisdictional proper officer through the Boweb Portal in accordance with the Manual for Scrutiny of Returns of Taxpayers (Outside Jurisdiction) issued by GSTN (herewith attached). The scrutiny officer shall also attach his 'finding/scrutiny report' along with comments/reasons for recommending to proper jurisdictional officer through Boweb portal.

10. The Jurisdictional Proper Officer shall initiate appropriate action and proceed to determine the tax and other dues under section 73, 74 or 74A. In cases which result in detection of tax not paid or short paid or input tax credit wrongly availed or utilized more than Rs. Five Crore , adjudication proceedings shall be initiated only after the prior approval of the concerned jurisdictional Additional Commissioner (Adm.) of State Tax.
11. In case, the scrutiny has been initiated by the Jurisdictional Proper Officer only, he shall proceed accordingly. All such cases pertaining to 2022-23 shall be transferred to the Jurisdictional proper officer latest by the 25th of August, 2026.
12. Where no discrepancy exists after scrutiny of return(s), the proper officer shall report the facts along with reasons, on the feedback functionality provided on the ITMS portal in due time.
13. The concerned Additional Commissioner (Adm.) shall ensure proper monitoring of the work done by the officers under their jurisdictions in light of the legal provisions and the stipulated time frame.

The instructions contained in this circular are restricted for official use only.

(Anandhi)
Chief Commissioner
State Tax,
Rajasthan, Jaipur

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Palaniswamy
Designation : Commissioner
Date: 2026.07.07 14:26:48 IST
Reason: Approved

RajKaj Ref No.:
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**Government of Rajasthan
Commercial Taxes Department**



F.17 (134) ACCT/GST/2017 PART-II-01613

Date:

Copy to following for information and necessary action:

1. Chief Commissioner, CGST & Central Excise, Jaipur Zone, Jaipur.
2. PS to Commissioner, State Tax, Rajasthan.
3. Joint Secretary, Finance (Tax) Department, Jaipur.
4. All Special Commissioners, CTD, Headquarter, Jaipur.
5. Additional Commissioner (IT) for uploading it on Department's website www.rajtax.gov.in and on the web portal RAJVISTA/TCS, CTD, Jaipur.
6. Asst. Director, Public Relations, CTD, Jaipur for publicity.
7. Guard file.

Chief Commissioner
State Tax,
Rajasthan, Jaipur

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Digitally signed by Anandhi
Palaniswamy
Designation : Commissioner
Date: 2026.07.07 14:26:48 IST
Reason: Approved

RajKaj Ref No.:
23224829

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Manual > Scrutiny of Returns of Taxpayers (Outside Jurisdiction) by a Scrutiny Officer

This manual is applicable only to state officers for the time being

A. Role of Scrutiny Officer

1. Scrutiny Officer is a new role which can be assigned in addition to the role of “Adjudicating Authority” if the State Administration desires that the officer should be able initiate scrutiny of taxpayers across the State without jurisdictional restrictions.
2. If required, this role can also be assigned independently.
3. Sub-state admins cannot assign the role of Scrutiny Officer.

B. Assignment of Role of Scrutiny Officer

To assign the Scrutiny Officer role to a Tax Official, perform the following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Navigate to **Jurisdictional Admin** and click on **User Role & Jurisdiction Administration**.

The screenshot displays the GST Home dashboard. At the top, there is a 'Summary' section with eight tiles representing different functions: Enforcement (00), DCR (00), Appeal & Revision (00), Review (05), Advance Ruling (01), Recovery (11), Audit (03), and Assessment & Adjudication (01). Below this is the 'Services' section, which is divided into four columns. The first column is 'Taxpayer Account' with links like 'Find GSTIN', 'Get Taxpayer Details', etc. The second column is 'Internal / Official' with links like 'Reassign Work Items', 'Target Allocation', etc. The third column is 'Payment' with links like 'Create Challan', 'Challan History'. The fourth column is 'Jurisdictional Admin', which is highlighted with a red box. Inside this column, the 'User Role & Jurisdiction Administration' link is also highlighted with a red box. Other links in this column include 'Create and Update of records of Officials', 'Upload / Delete Published Documents', 'Directory of Officials', etc. At the bottom, there are 'Quick Links' and 'More' sections with additional links.

Summary

- Enforcement 00
- DCR 00
- Appeal & Revision 00
- Review 05
- Advance Ruling 01
- Recovery 11
- Audit 03
- Assessment & Adjudication 01

Services

- Taxpayer Account**
 - Find GSTIN
 - Get Taxpayer Details
 - Search ARN Details
 - Record Search
 - Record Search (Returns)
 - View ECMS certificate
 - Get Temporary ID Details
 - Mandate Taxpayer for Aadhaar Authentication
 - Search e-Invoice/IRN
- Internal / Official**
 - Reassign Work Items
 - Target Allocation
 - Leave Application
 - Leave History
 - My Work Items
- Payment**
 - Create Challan
 - Challan History
- Jurisdictional Admin**
 - Create and Update of records of Officials
 - User Role & Jurisdiction Administration**
 - Upload / Delete Published Documents
 - Directory of Officials
 - Directory of Office Addresses
 - Update Holiday Calendar
 - Transfer of Charge
 - Broadcast Message
 - Update Jurisdiction of a Taxpayer
 - Unassigned Work Items
 - Update Jurisdiction of a Taxpayer-New
 - View Officials Details
 - Extension of Due Date for Filing of Returns
 - BI Feedback Application

Quick Links

- Generate Reference Number
- View Non Filers
- My Recommendations
- List of remanded cases and appeal effects (received from legal cell)
- Notice to Return Defaulters (GSTR-3A)
- List of proceedings pending

More

- Settlement Reports
- My Task and updates
- Turnover Updation

4. The **View Record** page will be displayed on the screen. **Search Tax Officials** tab will be selected by default.

[Summary](#) > [View Record](#)English

Update User Role & Jurisdiction

Search Tax Officials

Download List of Tax Officials

Enter the username of the official

Q

Advanced Search

Indicates mandatory fields

5. To search for a particular tax officer:

- a. Admin can enter the Officer's exact username in **Search Tax Officials** tab, or
 - b. Admin can click on the **Advanced Search** hyperlink under **Search Tax Officials** tab.
- Here user can enter any one field or multiple fields to search the list of tax officials.

Tax Officer can search using at least one of these fields **Name, Email ID, Mobile No., Date of Joining (From and To), Employee Status, PAN or Employee ID/SSO ID, Designation or Role** (from the respective drop-down list), **PRAN or CPF No./GPF No.** After entering the details click on the **SEARCH** button to proceed further or click on the **RESET** button to enter the details again.

Home Payments MIS Services Help Grievances Statutory Functions e-Way Bill System Taxpayer Profile/360*

Summary View Record English

Update User Role & Jurisdiction

Search Tax Officials Download List of Tax Officials

Enter the username of the official Q

Advanced Search

Indicates mandatory fields

Name: Enter Employee Name

Email ID: Enter Email address

Mobile No.: +91 Enter Mobile Number

Designation: Select

Date of Joining: From DD/MM/YYYY To DD/MM/YYYY

Employee Status: Select

PAN of the Employee: Enter PAN of the Employee

Role: Select

PRAN CPF No. \ GPF No. Enter your CPF No./PRAN

Employee ID/SSO ID: Enter Employee ID/SSO ID

RESET SEARCH

6. **List of Tax Officials** will be displayed on the screen.

Note: If the user search by **Employee Status** field alone, the user will get maximum 100 records only. To get a complete list, the user needs to navigate the **Download List of Tax Officials** tab.

HomeRegistrationPaymentsMIS ServicesHelpGrievancesStatutory Functionse-Way Bill SystemTaxpayer Profile/360*

SummaryView RecordEnglish

Update User Role & Jurisdiction

Search Tax Officials

Download List of Tax Officials

Enter the username of the official

Advanced Search

Name

Enter Employee Name

Email ID

Enter Email address

Mobile No.

+91

Enter Mobile Number

Designation

Select

Date of Joining

From

DD/MM/YYYY

To

DD/MM/YYYY

Employee Status

Active

PAN of the Employee

Enter PAN of the Employee

Role

Select

PRAN

CPF No. \ GPF No.

Enter your CPF No./PRAN

Employee ID/SSO ID

Enter Employee ID/SSO ID

RESET

SEARCH

List of Tax Officials

Username	Employee ID/SSO ID	Name	Designation	Email Id	Mobile No.	Status	PAN of the Employee	Date of Birth
Anil.Shakya01	NA	Mr. Anil Shakya	Lower Division Clerkssssss	sourav.hazra01@infosys.com	7978909220	Active	CXTP56346H	15/05
Sambhrant.Gupta01	NA	Mr. Sambhrant Gupta	Others	uat03@gstn.org.in	9999999999	Active	CBCDE1234G	02/03
Vani.Jain01	NA	Ms. Vani Jain	Others	durga.4soft@gmail.com	9440192427	Active	ACKPJ7267Q	23/09
Punit.Dhote01	NA	Mr. Punit Dhote	Accounts Officer	sathish.l01@infosys.com	8939780374	Active	CBCDE1234A	20/12
Katikapali.Hussenvalli01	722756	Mr. Katikapalle Hussenvalli	Assistant Commissioner	hari.pandhila@infosys.com	9599211192	Active	CBCDE1234B	05/06

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Note: To download list of all Tax Officials click on "Download List of Tax Officials" tab.

Note: Tax officer can view the desired number of records per page by clicking on the Pagination Option provided at the bottom of List (10/25/50).

Home
Registration
Payments
MIS Services
Help
Grievances
Statutory Functions
e-Way Bill System
Taxpayer Profile/360*

Summary
View Record
English

Update User Role & Jurisdiction

Search Tax Officials
Download List of Tax Officials

• indicates mandatory fields

Name

Email ID

Mobile No.

+91

Designation

Select

Date of Joining

From

To

Employee Status

Active

PAN of the Employee

Role

Select

☐ PRAN
☐ CPF No. \ GPF No.

Employee ID/SSO ID

RESET

SEARCH

List of Tax Officials

Username	Employee ID/SSO ID	Name	Designation	Email Id	Mobile No.	Status	PAN of the Employee	Date of Birth
Anil.Shakya01	NA	Mr. Anil Shakya	Lower Division Clerkssssss	sourav.hazra01@infosys.com	7978909220	Active	CXTP56346H	15/05,
Sambhrant.Gupta01	NA	Mr. Sambhrant Gupta	Others	uat03@gstn.org.in	9999999999	Active	CBCDE1234G	02/03,
Vani.Jain01	NA	Ms. Vani Jain	Others	durga.4soft@gmail.com	9440192427	Active	ACKPJ7267Q	23/09,
Punit.Dhote01	NA	Mr. Punit Dhote	Accounts Officer	sathish.i01@infosys.com	8939780374	Active	CBCDE1234A	20/12,
Katikapalli.Hussenvalli01	722756	Mr. Katikapalle Hussenvalli	Assistant Commissioner	hari.pandhilla@infosys.com	9599211192	Active	CBCDE1234B	05/06,

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Note: To download list of all Tax Officials click on "Download List of Tax Officials" tab.

7. Click on the hyperlink under the **Username** column.

Username	Employee ID/SSO ID	Name	Designation	Email Id	Mobile No.	Status	PAN of the Employee	Date of Birth
Micheal.Yesterday01	NA	Mr. Micheal Yesterday	Test Engineer Officer	mutyala.keerthi@infosys.com	9003036869	Active	COXPS7541J	09/02/1980
Shashank.Maurya01	NA	Mr. Shashank Kumar Maurya	Lower Division Clerkssssssss	sathish.l01@infosys.com	9599211192	Active	CBCDE1234G	15/01/1990
Urmila.Kumari01	NA	Mr. Vivek Mishra	Lower Division Clerkssssssss	sathish.l01@infosys.com	9557560922	Active	CIEPM9790H	11/12/1990
Avinash.Singh01	NA	Mr. Avinash Kumar Singh	Lower Division Clerkssssssss	hari.pandhilla@infosys.com	8939780374	Active	EUDPS0432M	31/01/1990
Ram.Kapoor01	NA	Mr. Ram Kapoor	Test	asd@qwd.wd	1111111111	Active	XYZPQ1234A	14/12/1980

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Note: To download list of all Tax Officials click on "Download List of Tax Officials" tab.

8. **View Record** page will be displayed on the screen. Click on the **ADD NEW ROLE** button to assign Scrutiny officer role to the official.

Summary

View Record

English

Profile - Shashank.Maurya01

EDIT PROFILE

ADD NEW ROLE

This information will not be valid for any legal proceedings

User Name

Name of the State

Name of the Tax Official

Shashank.Maurya01

Delhi

Mr. Shashank Kumar Maurya

Roles & Jurisdictions Currently Assigned to the Official

Role Type	Officer Jurisdiction	Effective Start Date	Actions
Filter Role	Filter Officer Jurisdiction	Filter Effective Start Date	
Registration Site Visit	{Delhi},{Zone 1},{Ward 1}	09/04/2024	View / De-allocate / Revoke
Registration-Approval	{Delhi},{Zone 3},{Ward 44}	02/04/2024	View / De-allocate / Revoke
View IP details	{Delhi},{Zone 9}	02/04/2024	View / De-allocate / Revoke
Default Mobile TO	{Delhi},{Zone 7}	02/04/2024	View / De-allocate / Revoke
View IP details	{Delhi},{Zone 6}	02/04/2024	View / De-allocate / Revoke

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Roles & Jurisdictions Assigned to the Official in Past

Role Type	Officer Jurisdiction	Effective Start Date	Effective End Date	Details
Registration-Approval	{Delhi},{Zone 3},{Ward 44}	20/03/2024	29/03/2024	View
Registration-Approval	{Delhi},{Zone 3},{Ward 44}	15/03/2024	19/03/2024	View
Registration-Approval	{Delhi},{Zone 3},{Ward 44}	22/08/2022	14/03/2024	View
Commissioner	{Delhi}	20/03/2024	29/03/2024	View
Commissioner	{Delhi}	15/03/2024	19/03/2024	View

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Log of Updates made in Profile of Official

Date & Time of Update	No. of Fields Updated	Updated by	Reasons for Update	Details
13/04/2022 18:10:06	1	central.boadmin01	Number update	View

BACK

9. The **Add New Role** page is displayed for the selected profile. Add all the mandatory fields.

Summary · Add New Role

English

Add New Role - Shashank.Maurya01

• indicates mandatory fields

Role Type *

Select

Level 1 Jurisdiction *

Delhi

Effective Start Date for this Role *

DD/MM/YYYY

Jurisdiction Levels

DIVISION

Select

WARD

Select

Whether Primary Jurisdiction *

☐ Yes ☐ No

Reports To

Level 1 Jurisdiction *

Delhi

Jurisdiction Levels

DIVISION

Select

WARD

Select

Designation *

Select

Reports To *

Select

Supporting Document

Choose file

No file chosen

📎 File with PDF or JPEG format is only allowed.

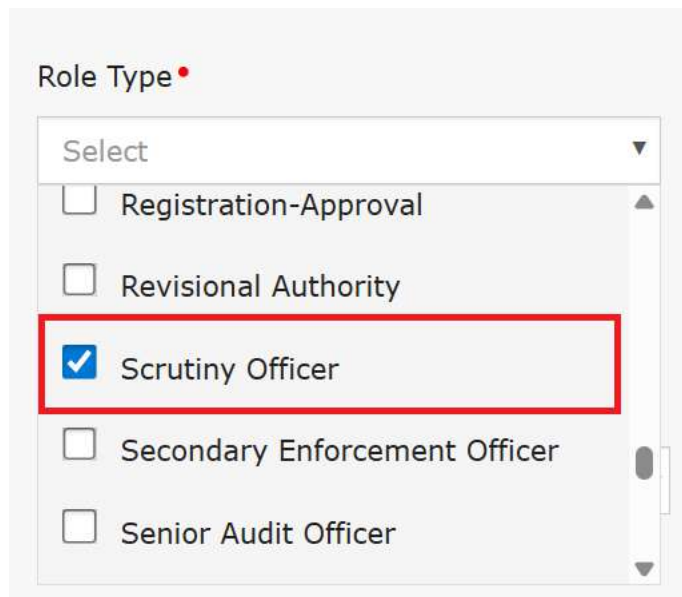
📎 Maximum file size for upload is 500 KB.

BACK

RESET

ASSIGN

10. Select the **Scrutiny Officer** role from the **Role Type** dropdown list.

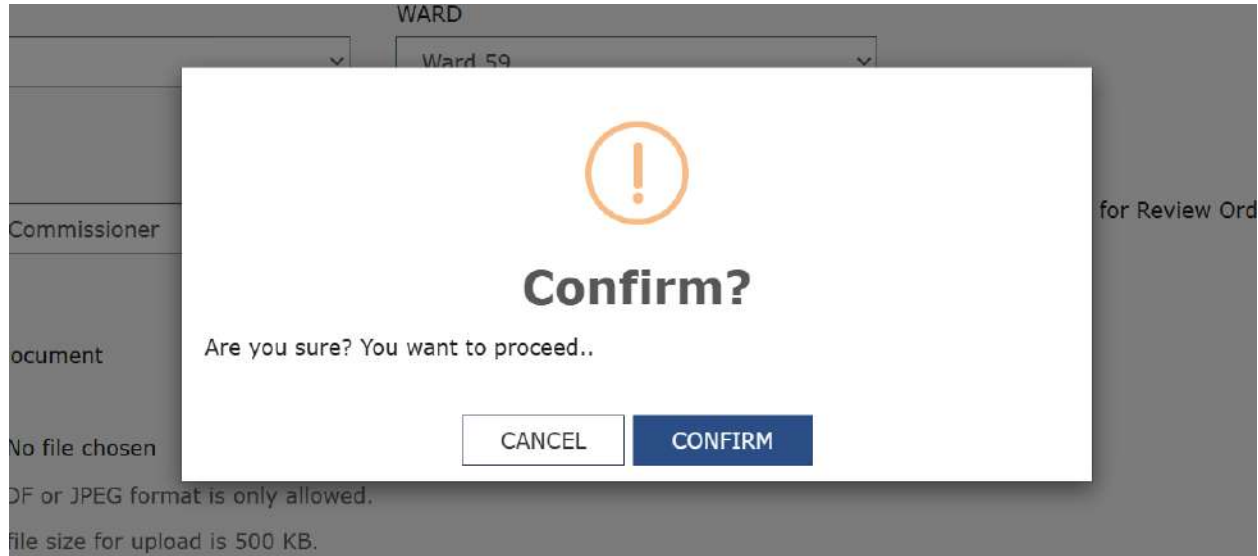


The screenshot shows a 'Role Type' dropdown menu. The menu is open, displaying a list of roles. The 'Scrutiny Officer' role is selected, indicated by a blue checkmark and a red rectangular highlight. The other roles listed are 'Registration-Approval', 'Revisional Authority', 'Secondary Enforcement Officer', and 'Senior Audit Officer', each with an unchecked checkbox.

Role Type
☐ Registration-Approval
☐ Revisional Authority
☒ Scrutiny Officer
☐ Secondary Enforcement Officer
☐ Senior Audit Officer

11. Once all the mandatory fields are filled, click on the **ASSIGN** button to add the Scrutiny Officer role.

12. Click on the **CONFIRM** button to save the Scrutiny Officer role details.



The screenshot shows a confirmation dialog box with a large orange exclamation mark icon. The text 'Confirm?' is displayed in a large, bold font. Below it, the text 'Are you sure? You want to proceed..' is shown. At the bottom of the dialog, there are two buttons: 'CANCEL' and 'CONFIRM'. The 'CONFIRM' button is highlighted in blue. The background of the dialog is white, and the text is in a dark gray font.

Confirm?

Are you sure? You want to proceed..

13. A success message is displayed for the assignment of the Scrutiny Officer role.

Summary · View Record

English

Success: Role/s [Scrutiny Officer] assigned successfully to Tax official Mr Shashank Kumar Maurya under jurisdiction Ward 100 .

Profile - Shashank.Maurya01

This information will not be valid for any legal proceedings

EDIT PROFILE

ADD NEW ROLE

User Name	Name of the State	Name of the Tax Official
Shashank.Maurya01	Delhi	Mr. Shashank Kumar Maurya

Roles & Jurisdictions Currently Assigned to the Official

Role Type	Officer Jurisdiction	Effective Start Date	Actions
Filter Role	Filter Officer Jurisdiction	Filter Effective Start Date	
Registration Site Visit	{Delhi},{Zone 1},{Ward 1}	09/04/2024	View / De-allocate / Revoke
Default Mobile TO	{Delhi},{Zone 3},{Ward 48}	02/04/2024	View / De-allocate / Revoke
View IP details	{Delhi},{Zone 9}	02/04/2024	View / De-allocate / Revoke
Default Mobile TO	{Delhi},{Zone 7}	02/04/2024	View / De-allocate / Revoke
View IP details	{Delhi},{Zone 6}	02/04/2024	View / De-allocate / Revoke

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Roles & Jurisdictions Assigned to the Official in Past

Role Type	Officer Jurisdiction	Effective Start Date	Effective End Date	Details
Registration-Approval	{Delhi},{Zone 3},{Ward 44}	20/03/2024	29/03/2024	View
Registration-Approval	{Delhi},{Zone 3},{Ward 44}	15/03/2024	19/03/2024	View
Registration-Approval	{Delhi},{Zone 3},{Ward 44}	22/08/2022	14/03/2024	View
Commissioner	{Delhi}	20/03/2024	29/03/2024	View
Commissioner	{Delhi}	15/03/2024	19/03/2024	View

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Log of Updates made in Profile of Official

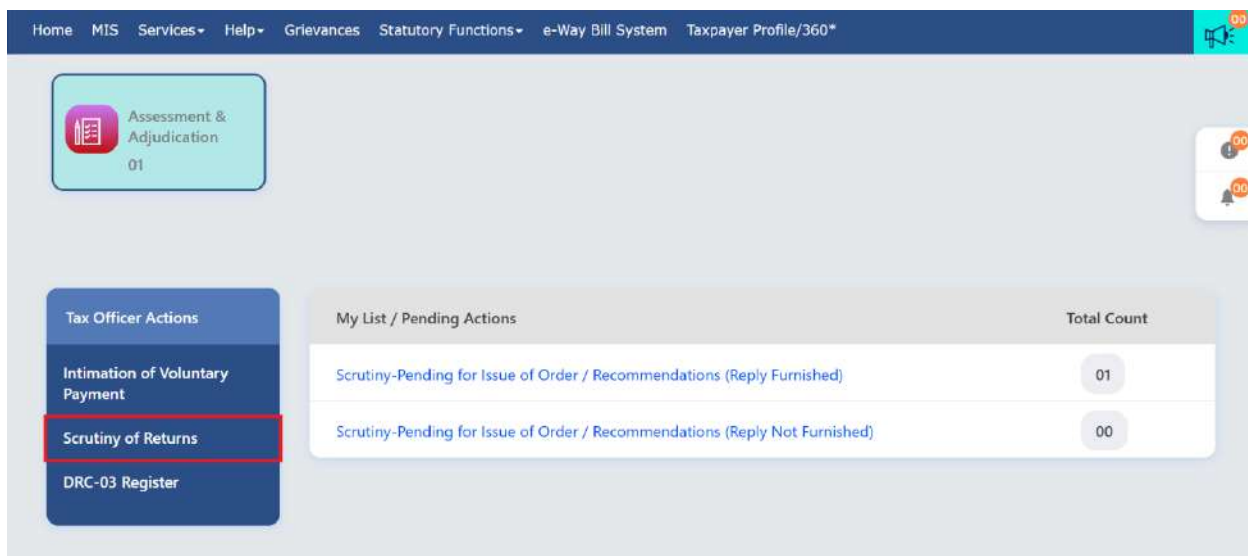
Date & Time of Update	No. of Fields Updated	Updated by	Reasons for Update	Details
13/04/2022 18:10:06	1	central.boadmin01	Number update	View

BACK

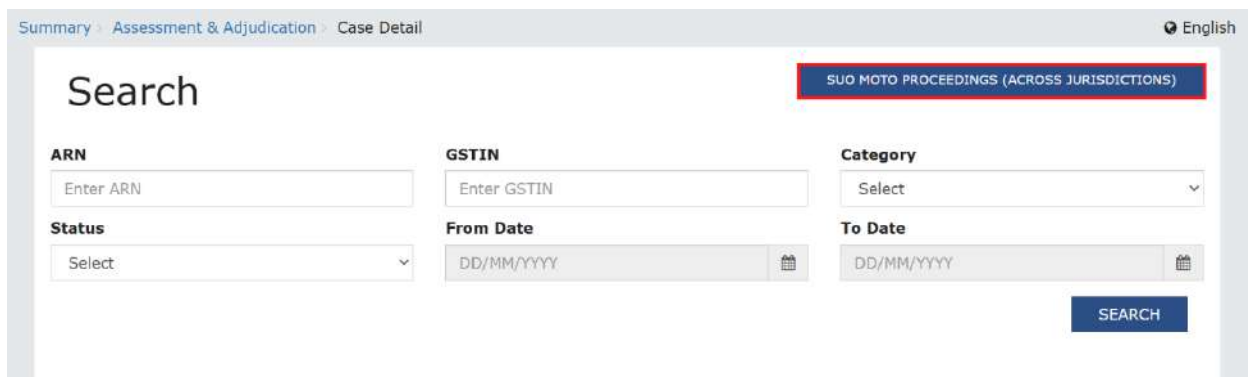
C. Initiate Suo-Moto Proceedings for Scrutiny of Returns

1. Navigate to Statutory Functions > Scrutiny of Returns

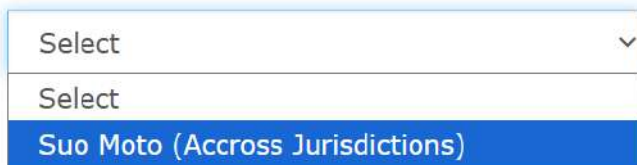
or Navigate to Assessment & Adjudication > Scrutiny of Returns option



2. For Scrutiny Officer role, **Suo Moto Proceedings (Across Jurisdictions)** button will be displayed. This option will also appear in the **Category** dropdown list.



Category

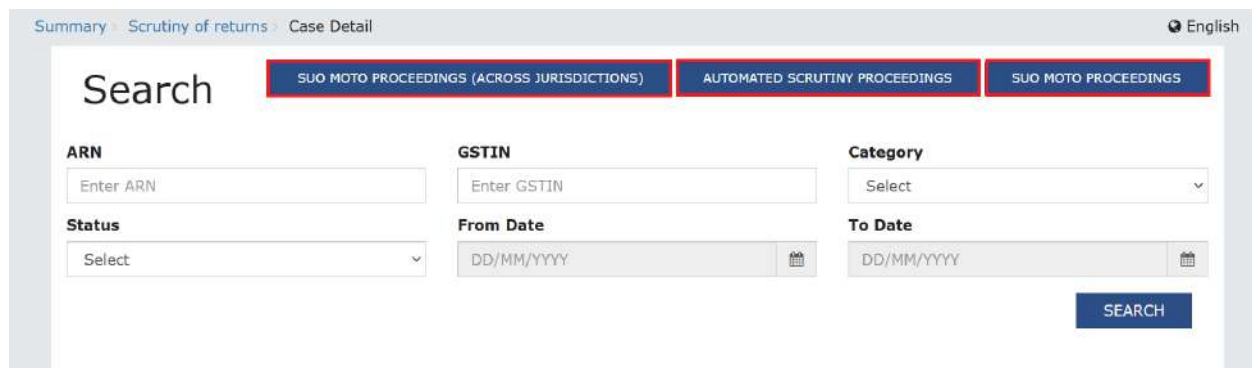


A dropdown menu with the following options: Select, Select, and **Suo Moto (Accross Jurisdictions)** (highlighted in blue).

3. If the Officer has both Adjudicating Authority and Scrutiny Officer role, the following three buttons will be displayed.

- **Suo Moto Proceedings (Across Jurisdictions)**
- **Automated Scrutiny Proceedings**
- **Suo Moto Proceedings**

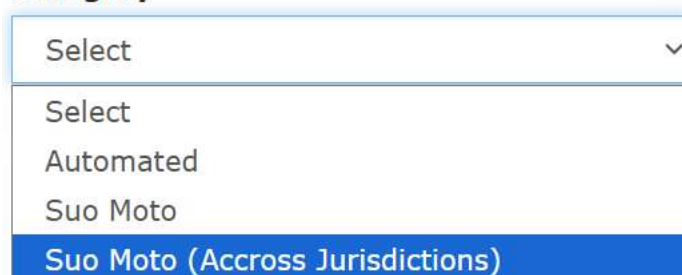
Identical options will also appear in the **Category** dropdown list.



The screenshot shows a search interface with the following elements:

- Navigation: Summary > Scrutiny of returns > Case Detail
- Language: English
- Search Bar: Search
- Buttons: **SUO MOTO PROCEEDINGS (ACROSS JURISDICTIONS)**, **AUTOMATED SCRUTINY PROCEEDINGS**, **SUO MOTO PROCEEDINGS**
- Form Fields:
 - ARN: Enter ARN
 - GSTIN: Enter GSTIN
 - Category: Select
 - Status: Select
 - From Date: DD/MM/YYYY
 - To Date: DD/MM/YYYY
- SEARCH button

Category



A dropdown menu with the following options: Select, Select, Automated, Suo Moto, and **Suo Moto (Accross Jurisdictions)** (highlighted in blue).

4. For officers with only Adjudicating Authority role, **Suo Moto Proceedings** and **Automated Scrutiny Proceedings** buttons will be displayed.

5. When the Scrutiny officer opens the **Suo Moto (Across Jurisdictions)** page, the **Proceeding Type** field is auto populated. All other fields are similar to suo-moto

proceedings functionality. However, an additional step - to upload the **Approval/Authority Letter** by clicking on '**Choose File**' is mandatory for the **Scrutiny Officer**.

Summary > Scrutiny of returns > Suo Moto Across Jurisdictions

English

Proceeding Type *

Scrutiny of returns - Across Jurisdictions

GSTIN *

Enter GSTIN

GO

Financial Year *

Select

Tax Period *

From		To	
Select	Select	Select	Select

Approval/Authority Letter *

Choose file

No file chosen

File with PDF or JPEG format is only allowed

Maximum 1 file of 1 MB can be uploaded

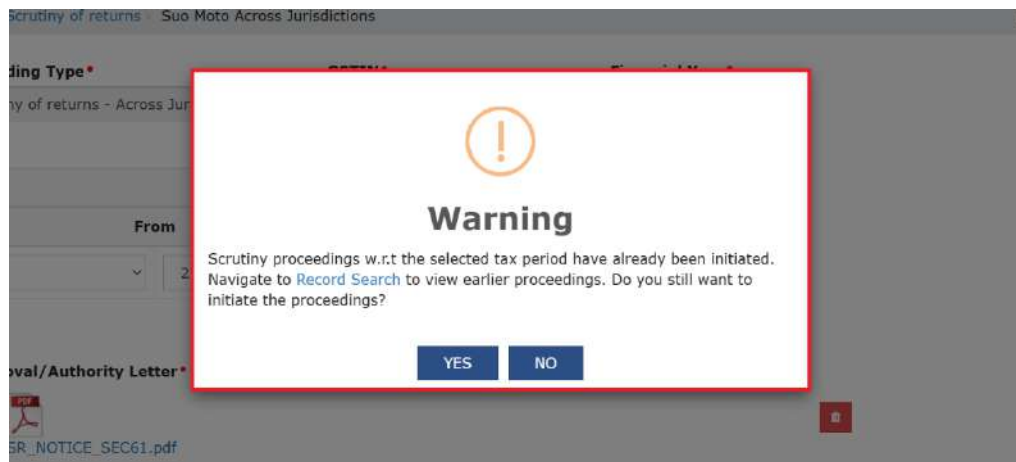
BACK

CREATE

6. If a Case ID for any type of scrutiny proceedings already exists with the same GSTIN and financial year (created either by Adjudicating Authority or Scrutiny Officer), a warning message will be displayed.

On click of “**YES**”, Case ID will be created and on click of “**NO**”, warning message will disappear, and data filled in all the fields will disappear.

Click on the “**Record Search**” to view earlier proceedings.



7. After clicking on **Record Search**, Scrutiny Officer will be redirected to the **Record Search** page. Add relevant details in the mandatory fields.

A screenshot of the "Record Search" page in the system. The page has a header with "Summary" and "Record Search" tabs, and a language selector set to "English". Below the header, there is a "Record Search" section with a toggle switch set to "No" and a description: "Toggle to search registration notices or orders with respect to REG - 03 or REG - 05, where GSTIN has not been generated for the applicants." Below this, there are four input fields: "GSTIN/UIN" (with a hint to find GSTIN/UIN/Temporary ID), "Document Type", "Related To", and "Reference ID". Each of these fields has a red border indicating it is mandatory. The "GSTIN/UIN" field contains the text "Enter GSTIN". The "Document Type", "Related To", and "Reference ID" fields contain the text "Select". At the bottom right of the form is a blue "SEARCH" button.

8. When a Scrutiny Officer creates a Case ID, an email/SMS will also be sent to the Adjudicating Authorities mapped to the taxpayer’s jurisdiction.

D. References

1. Once the Scrutiny Officer creates a Case ID, Approval/Authority letter will appear in the **References** Folder along with the uploaded document.

Summary > Scrutiny of returns > Case Detail

English

ARN/Case ID AD070725000275B	GSTIN/UIN/Temporary ID 07DZAPP8690B2Z5	Tax Period(s) Aug 2024 to Mar 2025	Status Pending for action by tax officer
Date of Application/Case Creation 18/07/2025	Legal Name PRAMOD RAJ P	Trade Name NA	

NOTICES

REPLIES

ORDERS

REFERENCES

PAYMENT

RECOMMEND

CLOSURE

ADD REFERENCE +

Type	Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Communication Date	Attachments
Case Creation (Approval/Authority Letter)	-NA-	-NA-	-NA-	-NA-	SR_NOTICE_SEC61.pdf

E. Add Recommendation

1. For **Suo Moto Proceedings (Across Jurisdictions)**, **Recommending to officer** list will be populated based on taxpayer's current jurisdiction. This means, the case can only be recommended to an officer for action under section 73, 74, 74A who holds a role within the taxpayer's jurisdictional hierarchy.

NOTICES

REPLIES

ORDERS

REFERENCES

PAYMENT

RECOMMEND

CLOSURE

Type

RECOMMENDATION OF CASE

Unit to Recommend *

Adjudication/Assessment

Recommending to officer *

Select an official

Select a section

Section *

Comments/Reasons for Recommending *

Comments

1000 characters remaining

Attachments

Choose file No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

Select an official

V Sindhuri | Additional Commissioner

Sambhrant Gupta | Others

Katikapalle Hussenvalli | Assistant Commissioner

Punit Dhote | Accounts Officer

Vishnu Sharma | Assistant Commissioner

Pallavi Infy | Joint Commissioner

Sambhrant Gupta | Assistant Commissioner

Anil Shakya | Lower Division Clerkssssss

HACKAZZU RANJAN | Controller of Accounts

Test | Assistant Commissioner

Saurabh Singh | Additional Commissioner

Rachel | Commissioner

Saundrayarajan M | Commissioner

Haripriya Santhanam | Lower Division Clerkssssss

Note: The entire process of scrutiny of returns, including issuing Notice in Form GST ASMT-10, filing of response to the same by the taxpayer in Form GST ASMT-11 and issuance of an order of acceptance of reply by Tax Officer, wherever applicable, in Form GST ASMT-12, shall continue to be the same as applicable for the officers assigned the “Adjudicating Authority” role.

To view the detailed manual for **Scrutiny of Returns**, click the below given link:

https://botutorial.internal.gst.gov.in/userguide/taxofficial1/index.html#t=Scrutiny_of_Returns_fAQ.htm