



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

RajKaj Ref No.:  
23224829

M e-Sign



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

**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

Signature Not Verified

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

**Government of Rajasthan  
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

Signature Not verified

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



**Government of Rajasthan  
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 25<sup>th</sup> 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

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**

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](http://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

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

# **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 Portal interface. At the top, a 'Summary' section contains several dashboard cards: Enforcement (00), DCR (00), Appeal & Revision (00), Review (05), Advance Ruling (01), Recovery (11), Audit (03), and Assessment & Adjudication (01). A notification bell icon in the top right corner shows 03 unread notifications and 10 alerts. Below the Summary section is the 'Services' section, which is organized into four columns. The 'Jurisdictional Admin' column is highlighted with a red box and contains the following links: 'Create and Update of records of Officials', 'User Role & Jurisdiction Administration' (also highlighted with a red box), '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 Filling of Returns', and 'BI Feedback Application'. Other columns include 'Taxpayer Account', 'Internal / Official', 'Payment', 'Quick Links', and 'More'.

**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 Filling 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](#)

---

• indicates mandatory fields

Enter the username of the official   [Advanced Search](#)

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.

The screenshot displays the 'Update User Role & Jurisdiction' page with the 'Search Tax Officials' tab selected. The interface includes a navigation bar at the top with links like 'Home', 'Payments', 'MIS', 'Services', 'Help', 'Grievances', 'Statutory Functions', 'e-Way Bill System', and 'Taxpayer Profile/360\*'. Below the navigation bar, there are tabs for 'Search Tax Officials' and 'Download List of Tax Officials'. A legend indicates that a red dot next to a field name signifies a mandatory field. The search form contains the following fields:

- Name:** Text input field with placeholder 'Enter Employee Name'.
- Email ID:** Text input field with placeholder 'Enter Email address'.
- Mobile No.:** Text input field with placeholder '+91 Enter Mobile Number'.
- Designation:** Drop-down menu with 'Select' as the current selection.
- Date of Joining:** Two date pickers labeled 'From' and 'To', both with placeholder 'DD/MM/YYYY'.
- Employee Status:** Drop-down menu with 'Select' as the current selection.
- PAN of the Employee:** Text input field with placeholder 'Enter PAN of the Employee'.
- Role:** Drop-down menu with 'Select' as the current selection.
- PRAN / CPF No. / GPF No.:** Radio buttons for 'PRAN' and 'CPF No. \ GPF No.', followed by a text input field with placeholder 'Enter your CPF No./PRAN'.
- Employee ID/SSO ID:** Text input field with placeholder 'Enter Employee ID/SSO ID'.

At the bottom right of the form, there are two buttons: 'RESET' and '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.

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

Enter the username of the official   [Advanced Search](#)

Name  Email ID  Mobile No.

Designation  Date of Joining From  To

Employee Status  PAN of the Employee  Role

PRAN  CPF No. \ GPF No.  Employee ID/SSO ID

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 Clerksssssss | sourav.hazra01@infosys.com | 7978909220 | Active | CXTPS6346H          | 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,        |
| Katikapall.Hussenvall01 | 722756             | Mr. Katikapalle Hussenvalli | Assistant Commissioner      | hari.pandhilla@infosys.com | 9599211192 | Active | CBCDE1234B          | 05/06,        |

« 1 2 3 4 5 6 7 ... 19 »

**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

Enter the username of the official

**Name**  **Email ID**  **Mobile No.**

**Designation**  **Date of Joining** **From**   **To**

**Employee Status**  **PAN of the Employee**  **Role**

PRAN  CPF No. \ GPF No.  **Employee ID/SSO ID**

#### 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 | CXTPS6346H          | 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,        |
| Katikapall.Hussenvall01 | 722756             | Mr. Katikapalle Hussenvalli | Assistant Commissioner     | hari.pandhilla@infosys.com | 9599211192 | Active | CBCDE1234B          | 05/06,        |

« 1 2 3 4 5 6 7 ... 19 » 10 25 50

**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.

List of Tax Officials

| Username                            | Employee ID/SSO | Name                      | Designation                 | Email Id                    | Mobile No. | Status | PAN of the Employee | Date of Birth |
|-------------------------------------|-----------------|---------------------------|-----------------------------|-----------------------------|------------|--------|---------------------|---------------|
| <a href="#">Micheal.Yesterday01</a> | NA              | Mr. Micheal Yesterday     | Test Engineer Officer       | mutyala.keerthi@infosys.com | 9003036869 | Active | COXPS7541J          | 09/02/198     |
| <a href="#">Shashank.Maurya01</a>   | NA              | Mr. Shashank Kumar Maurya | Lower Division Clerksssssss | sathish.i01@infosys.com     | 9599211192 | Active | CBCDE1234G          | 15/01/199     |
| <a href="#">Urmila.Kumari01</a>     | NA              | Mr. Vivek Mishra          | Lower Division Clerksssssss | sathish.i01@infosys.com     | 9557560922 | Active | CIEPM9790H          | 11/12/199     |
| <a href="#">Avinash.Singh01</a>     | NA              | Mr. Avinash Kumar Singh   | Lower Division Clerksssssss | hari.pandhilla@infosys.com  | 8939780374 | Active | EUDPS0432M          | 31/01/199     |
| <a href="#">Ram.Kapoor01</a>        | NA              | Mr. Ram Kapoor            | Test                        | asd@qwd.wd                  | 1111111111 | Active | XYZPQ1234A          | 14/12/198     |

**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         |
| <b>Shashank.Maurya01</b> | <b>Delhi</b>      | <b>Mr. Shashank Kumar Maurya</b> |

Roles & Jurisdictions Currently Assigned to the Official

| Role Type                                | Officer Jurisdiction                                     | Effective Start Date                                     | Actions  |
|--|--|--|--|
| <input type="text" value="Filter Role"/> | <input type="text" value="Filter Officer Jurisdiction"/> | <input type="text" value="Filter Effective Start Date"/> |  |
| Registration Site Visit                  | (Delhi),(Zone 1),(Ward 1)                                | 09/04/2024   | <a href="#">View</a><br><a href="#">/ De-allocate</a> / <a href="#">Revoke</a> |
| Registration-Approval                    | (Delhi),(Zone 3),(Ward 44)                               | 02/04/2024   | <a href="#">View</a><br><a href="#">/ De-allocate</a> / <a href="#">Revoke</a> |
| View IP details                          | (Delhi),(Zone 9)   | 02/04/2024   | <a href="#">View</a><br><a href="#">/ De-allocate</a> / <a href="#">Revoke</a> |
| Default Mobile TO                        | (Delhi),(Zone 7)   | 02/04/2024   | <a href="#">View</a><br><a href="#">/ De-allocate</a> / <a href="#">Revoke</a> |
| View IP details                          | (Delhi),(Zone 6)   | 02/04/2024   | <a href="#">View</a><br><a href="#">/ De-allocate</a> / <a href="#">Revoke</a> |

« 1 2 3 4 5 »

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         | <a href="#">View</a> |
| Registration-Approval | (Delhi),(Zone 3),(Ward 44) | 15/03/2024           | 19/03/2024         | <a href="#">View</a> |
| Registration-Approval | (Delhi),(Zone 3),(Ward 44) | 22/08/2022           | 14/03/2024         | <a href="#">View</a> |
| Commissioner          | (Delhi)                    | 20/03/2024           | 29/03/2024         | <a href="#">View</a> |
| Commissioner          | (Delhi)                    | 15/03/2024           | 19/03/2024         | <a href="#">View</a> |

« 1 2 3 4 5 6 7 ... 14 »

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      | <a href="#">View</a> |

[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

|   |   |  |
|---|---|--|
| <b>Role Type *</b><br><input type="text" value="Select"/> | <b>Level 1 Jurisdiction *</b><br><input type="text" value="Delhi"/> | <b>Effective Start Date for this Role *</b><br><input type="text" value="DD/MM/YYYY"/> |
|---|---|--|

**Jurisdiction Levels**

|  |  |
|--|--|
| <b>DIVISION</b><br><input type="text" value="Select"/> | <b>WARD</b><br><input type="text" value="Select"/> |
|--|--|

**Whether Primary Jurisdiction \***

Yes  No

---

**Reports To**

|   |
|---|
| <b>Level 1 Jurisdiction *</b><br><input type="text" value="Delhi"/> |
|---|

**Jurisdiction Levels**

|  |  |
|--|--|
| <b>DIVISION</b><br><input type="text" value="Select"/> | <b>WARD</b><br><input type="text" value="Select"/> |
|--|--|

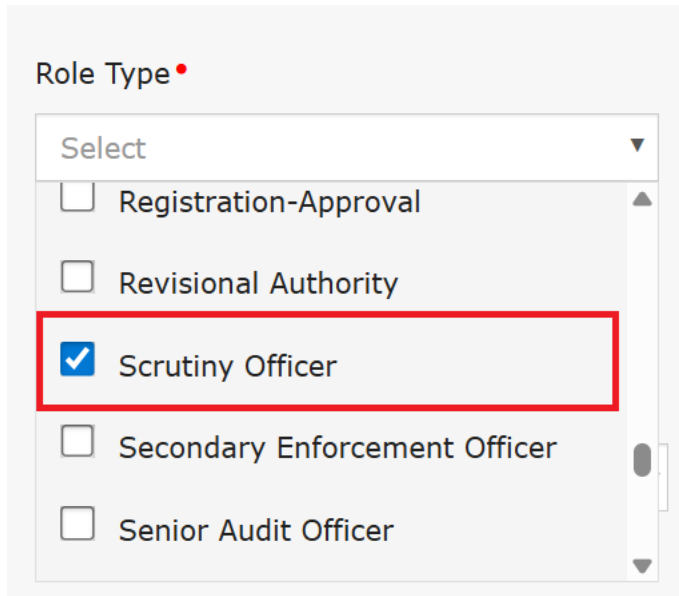
|   |  |
|---|--|
| <b>Designation *</b><br><input type="text" value="Select"/> | <b>Reports To *</b><br><input type="text" value="Select"/> |
|---|--|

**Supporting Document**

No file chosen

• File with PDF or JPEG format is only allowed.  
• Maximum file size for upload is 500 KB.

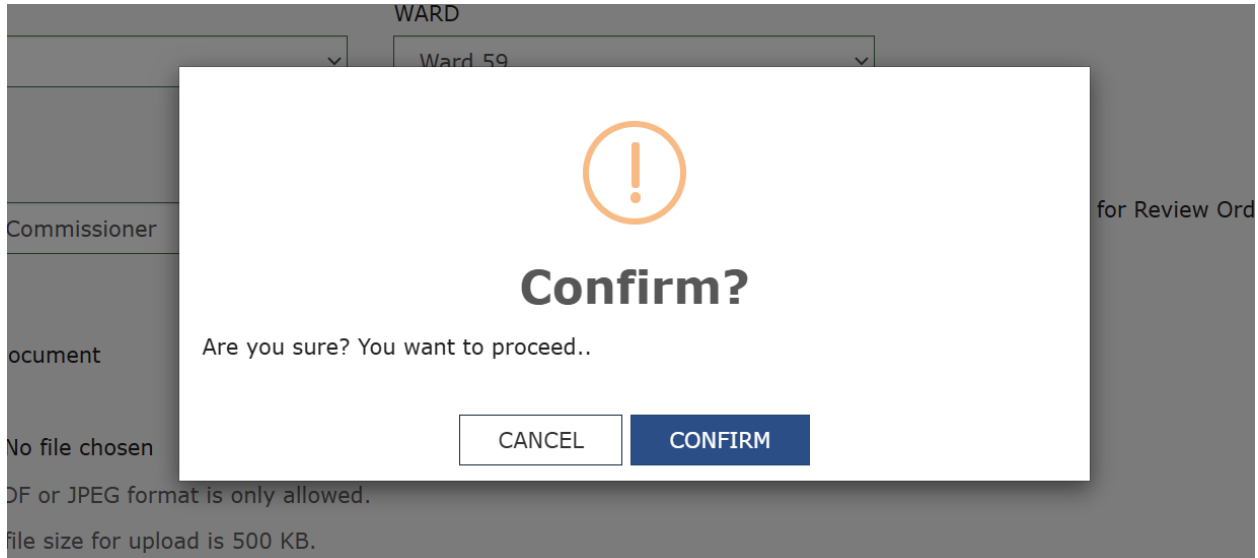
10. Select the **Scrutiny Officer** role from the **Role Type** dropdown list.



The image shows a dropdown menu titled "Role Type" with a red dot next to it. The menu is open, showing a list of roles with checkboxes. The "Scrutiny Officer" option is selected, indicated by a blue checkmark and a red rectangular highlight. The other options are "Registration-Approval", "Revisional Authority", "Secondary Enforcement Officer", and "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 image shows a confirmation dialog box with a white background and a grey border. At the top center is an orange exclamation mark icon. Below the icon, the text "Confirm?" is displayed in a large, bold, black font. Underneath, the text "Are you sure? You want to proceed.." is shown in a smaller black font. At the bottom of the dialog, there are two buttons: "CANCEL" in a white button with a grey border, and "CONFIRM" in a solid blue button with white text. The background of the page is dimmed, showing a "WARD" dropdown menu set to "Ward 59" and other partially visible text like "Commissioner", "document", "No file chosen", "DF or JPEG format is only allowed.", and "file size for upload is 500 KB.".

### 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 
[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         |
|--------------------------|-------------------|----------------------------------|
| <b>Shashank.Maurya01</b> | <b>Delhi</b>      | <b>Mr. Shashank Kumar Maurya</b> |

▼

Roles & Jurisdictions Currently Assigned to the Official

| Role Type                                | Officer Jurisdiction                                     | Effective Start Date                                     | Actions  |
|--|--|--|--|
| <input type="text" value="Filter Role"/> | <input type="text" value="Filter Officer Jurisdiction"/> | <input type="text" value="Filter Effective Start Date"/> |  |
| Registration Site Visit                  | (Delhi),(Zone 1),(Ward 1)                                | 09/04/2024   | <a href="#">View</a><br><a href="#">/ De-allocate</a> / <a href="#">Revoke</a> |
| Default Mobile TO                        | (Delhi),(Zone 3),(Ward 48)                               | 02/04/2024   | <a href="#">View</a><br><a href="#">/ De-allocate</a> / <a href="#">Revoke</a> |
| View IP details                          | (Delhi),(Zone 9)   | 02/04/2024   | <a href="#">View</a><br><a href="#">/ De-allocate</a> / <a href="#">Revoke</a> |
| Default Mobile TO                        | (Delhi),(Zone 7)   | 02/04/2024   | <a href="#">View</a><br><a href="#">/ De-allocate</a> / <a href="#">Revoke</a> |
| View IP details                          | (Delhi),(Zone 6)   | 02/04/2024   | <a href="#">View</a><br><a href="#">/ De-allocate</a> / <a href="#">Revoke</a> |

< 1 2 3 4 5 >

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         | <a href="#">View</a> |
| Registration-Approval | (Delhi),(Zone 3),(Ward 44) | 15/03/2024           | 19/03/2024         | <a href="#">View</a> |
| Registration-Approval | (Delhi),(Zone 3),(Ward 44) | 22/08/2022           | 14/03/2024         | <a href="#">View</a> |
| Commissioner          | (Delhi)                    | 20/03/2024           | 29/03/2024         | <a href="#">View</a> |
| Commissioner          | (Delhi)                    | 15/03/2024           | 19/03/2024         | <a href="#">View</a> |

< 1 2 3 4 5 6 7 ... 14 >

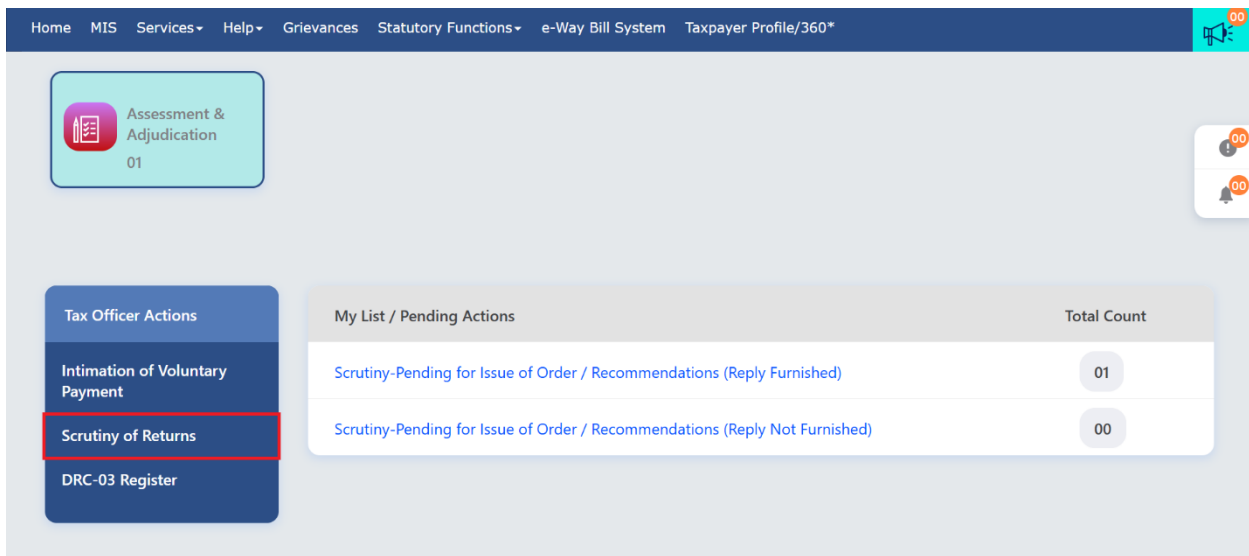
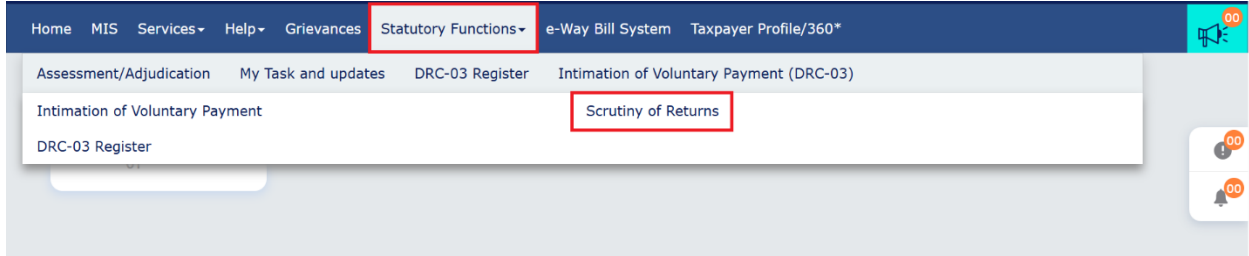
Log of Updates made in Profile of Official

| 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      | <a href="#">View</a> |

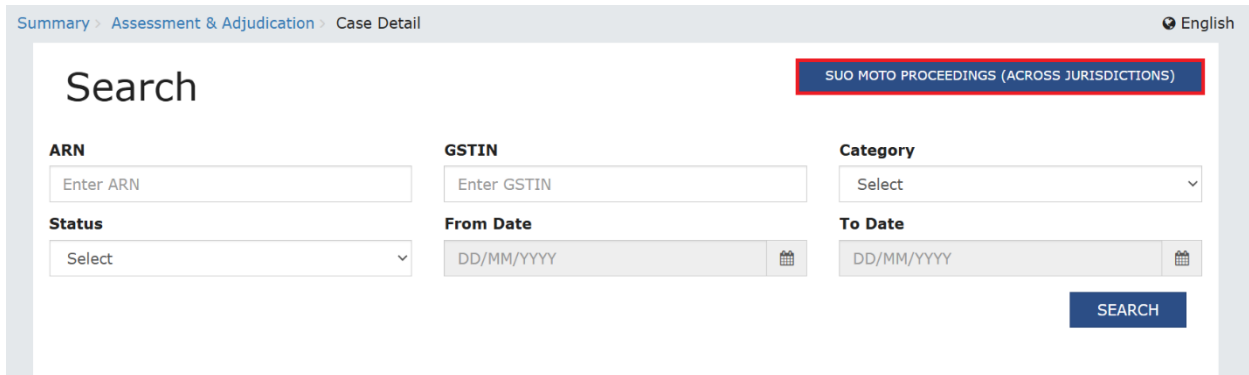
[BACK](#)

## C. Initiate Suo-Moto Proceedings for Scrutiny of Returns

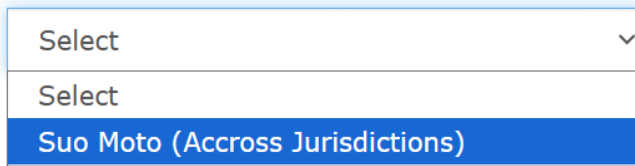
1. Navigate to Statutory Functions > Scrutiny of Returns  
or Navigate to Assessment & Adjudication > Scrutiny of Returns option



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



Select

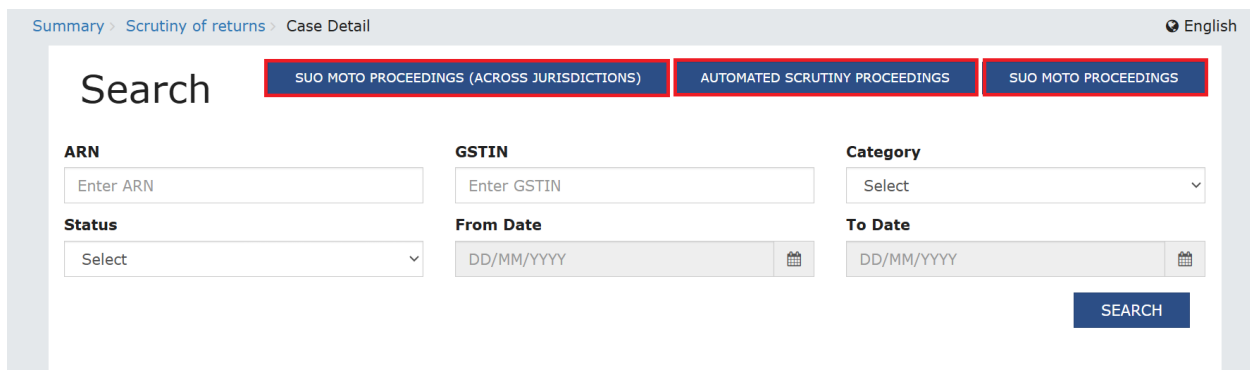
Select

**Suo Moto (Accross Jurisdictions)**

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.



Summary > Scrutiny of returns > Case Detail English

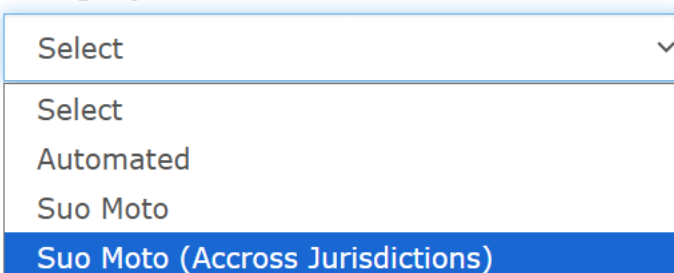
**Search** **SUO MOTO PROCEEDINGS (ACROSS JURISDICTIONS)** **AUTOMATED SCRUTINY PROCEEDINGS** **SUO MOTO PROCEEDINGS**

**ARN** Enter ARN **GSTIN** Enter GSTIN **Category** Select

**Status** Select **From Date** DD/MM/YYYY **To Date** DD/MM/YYYY

**SEARCH**

### Category



Select

Select

Automated

Suo Moto

**Suo Moto (Accross Jurisdictions)**

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\*** **GSTIN\*** **Financial Year\***

Scrutiny of returns - Across Jurisdictions Enter GSTIN GO Select

**Tax Period\***

| Tax Period* |        |        |        |
|-------------|--------|--------|--------|
| From        |        | To     |        |
| Select      | Select | Select | Select |

**Approval/Authority Letter\***

**Choose file** No file chosen

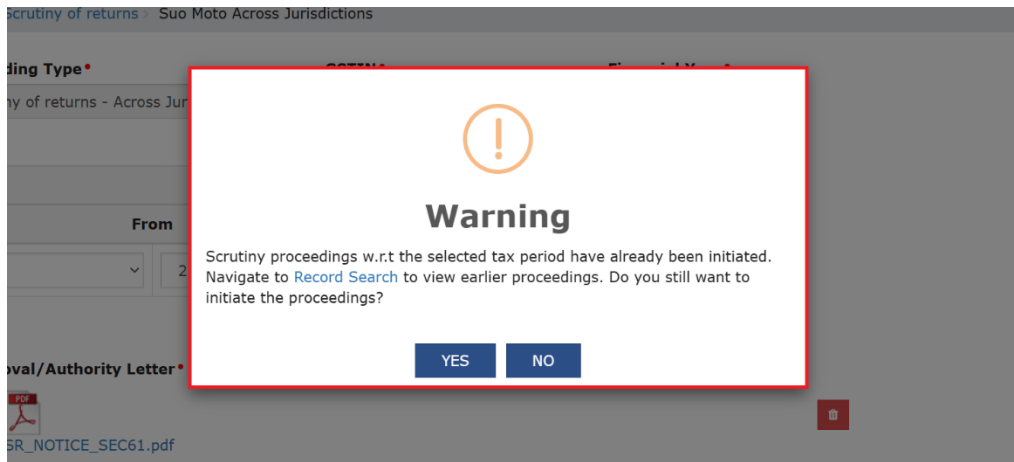
- File with PDF or JPEG format is only allowed
- Maximum 1 file of 1 MB can be uploaded

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.

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

NOTICES **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 |

REPLIES  
ORDERS  
**REFERENCES**  
PAYMENT  
RECOMMEND  
CLOSURE

## 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

• indicates mandatory fields

**Type**

RECOMMENDATION OF CASE

**Unit to Recommend** •

Adjudication/Assessment

**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

**Recommending to officer** •

Select an official

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 Clerksssssss
- HACKAZZU RANJAN | Controller of Accounts
- Test | Assistant Commissioner
- Saurabh Singh | Additional Commissioner
- Rachel | Commissioner
- Saundrayarajan M | Commissioner
- HariPriya Santhanam | Lower Division Clerksssssss

**Section** • ⓘ

Select a section

**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](https://botutorial.internal.gst.gov.in/userguide/taxofficial1/index.html#t=Scrutiny_of>Returns_fAQ.htm)