

**SUMMARY ASSESSMENT**By **Dr. N. Ahmad**  
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The adjudicating Authority conducts a SUMMARY ASSESSMENT when he has evidence that there is a tax liability due from a particular person and has sufficient reason to believe that delay in assessing his tax will adversely affect the interest of Revenue.

A taxpayer can apply for withdrawal of such order in form GST ASMT-17 within 30 days of communication of the order and send the same to either the Assistant Commissioner or Joint Commissioner will decide to withdraw the order only if it is found to be erroneous. We will explore the following with regard to this subject.

### STEPS TO VIEW THE SUMMARY ASSESSMENT ORDER ON GST PORTAL

- Step 1. Login to the GST portal
- Step 2. Navigate to Dashboard > service > user services view Additional Note > orders

All the Orders / Notes will be displayed. Click on "View" to get to the Case details screen of a particular summary assessment order.

Step 3 . On the case details page, ensure that the orders tab is selected, Click on the document name under the Attachments section to view the order for creation of demand issued against the ARN/Case ID

### STEPS TO WITHDRAW ASSESSMENT ORDER ON GST PORTAL

- Step 1 . Login to the GST Portal and navigate to the case details page as given above and click on the "Withdrawal Application" tab. All the filed withdrawal application will be displayed.
- Step 2 . Click on 'Apply for Withdrawal' to make fresh "application for withdrawal of summary assessment order" from the drop-down list. The said page is displayed.
- Step 3 . The 'Type', Order Ref No. and "Date of Order" fields will be auto-populated. There will be a separate section called "Grounds of Withdrawal" where the reasons for filing this application can be recorded.

The same can be submitted along with attachments by clicking on the Choose file option. Note that only PDF/JPEG file formats will be accepted.

A maximum of 4 files with file size limit of 5 MB per file is allowed.

- Step 4 . Select the verification checkbox Enter the name of the signatory and the place. Click on Renew to verify the details submitted.

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If everything is in order, click on 'file'

The submit Application page will be displayed. Submit the application by choosing either "submit with DSC" or Submit with EVC, whichever applicable. The ARN and an option to download the submitted reply will be made available.

### What happens after submission of the withdrawal application in form GST ASMT-17

Upon successful submission of the withdrawal application, the taxpayer receives an SMS and email acknowledgement of the same on his registered mobile number and e-mail address respectively. The Withdrawal Application tab on the case details page will update the status as "Pending" or Processing as AC/JC.

Further, the dashboard of the concerned Adjudicial Authority and the Assistant Commissioner / Joint Commissioner will be updated with the record of the filed withdrawal application. ~~Either~~ Either of the following decision could be taken.

#### ⑩ ACCEPTANCE OF WITHDRAWAL APPLICATION

The original summary assessment order gets withdrawn and the demand gets updated with a credit entry in the Electronic Liability Register.

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### REJECTION OF WITHDRAWAL APPLICATION:

"The order for creation of demand" issued earlier will stand confirmed. The matter will stand adjudicated with no change in the demand created earlier.

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### OPTIONS AVAILABLE FOR A TAXPAYER IN CASE OF REJECTION OF THE WITHDRAWAL APPLICATION

IN case the withdrawal application is rejected, the A/C or JC will issue an "Assessment Rejection ORDER - ASMT-R (R)" that confirms the demand order. This will be treated on par with an order passed by Adjudicating Authority and an appeal may be filed with the Appellate Authority.

### RSA

1. Is there an option to file an application for withdrawal of summary assessment offline? → Yes, but this option is available only to taxpayers who have Temp ID holders. They need to forward their application in the AC/JC offline.
2. Is the Case details page available to such person who has a temporary ID holder? → Yes, it will have only two tabs available. Orders and Withdrawal orders.