



GOVERNMENT OF GOA
OFFICE OF THE COMMISSIONER OF STATE TAXES
2nd Floor, Goa Rajya Kar Bhavan,
Altinho, Panaji, Goa 403001

Tel: 0832-2229225

Fax :0832-2225032

Email: aclegal-ctax.goa@gov.inWebsite: www.goagst.gov.in

No. CST/26-16/2025-26/ 1075

Dated: 13/06/2025

Ref: 1) Order No. CST/26-16/GSTAUDIT/2025-26/159 dated 10/04/2025
 issued by Commissioner of State Tax, Altinho, Panaji, Goa;

2) Corrigendum No. CST/26-16/GST AUDIT/2025-26/996 dated 04/06/2025
 issued by Commissioner of State Tax, Altinho, Panaji, Goa.

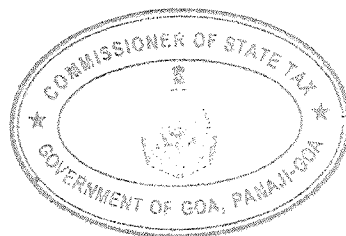
Subject: Instructions for timely completion of GST Audit Cases for the financial year 2023-2024.

CIRCULAR

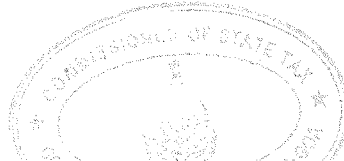
{Issued u/s. 168 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017)}

Vide Order at ref. no. 1 read with Corrigendum at ref.no. 2 above issued under sub-section (1) of Section 65 of the Central Goods and services Tax Act, 2017 and the Goa Goods and Services Tax Act, 2017 {hereafter referred as 'GST Acts' or 'GST Law'} 526 cases for financial year 2023-2024 were selected for taking up GST Audit and were assigned to the respective Proper Officers (State Tax Officers and Assistant State Tax Officers) of this Department.

Upon completion of GST Audit of respective registered taxable person, if any non-compliances are detected necessitating further action of assessments under relevant provisions of GST Law, then same are required to be completed within statutory limitation periods laid down under the GST Law. Hence, to ensure timely completion of assessments and such other actions after conclusion of GST Audit and to inculcate efficiency and ensure adherence to procedures, the following instructions are hereby issued for strict compliance by all Department Officers/Officials.



1. The Proper Officers shall issue notices to the assigned taxpayers in FORM GST ADT 01 to initiate the Audit u/s. 65 of GST Acts within the timeframe as laid down in this Circular;
2. The Proper Officer/Audit Officer, at the time of issuing Form GST ADT 01 shall maintain a proper diary and ensure that each date and time of visit as given in notice is marked on said diary so as to ensure that there is no postponement without valid reasons;
3. The Proper Officer/Audit Officer, at the time of issuing Form GST ADT 01 shall meticulously plan his/her work and fix the Audit visit, after taking into consideration the public holidays, restricted holidays, leave periods (if any). Further, every Officer/Official needs to avail earned leave and take rest from work for good health and therefore they should accordingly plan their leave periods well in advance so as not to hamper office work while ensuring that EL is also availed every year;
4. The Proper Officer shall discuss the tentative audit dates with respective STO and DCST in-charge of Ward office and plan audit visits for making optimum utilization of office vehicles, if available. The Ward In-charges of respective Wards shall coordinate with all Officers (STO and ASTO) posted in wards who have been assigned audit cases and plan audit visits by two or three officers on a given date in nearby localities for travelling in the same Office Vehicle and complete maximum audit visits in a single trip. In case office vehicle is not available, the Proper Officer may travel on their own as per their entitlement and claim T.A./D.A. as per Rules in force;
5. The visits to the Principal Place of Business of Auditee taxpayer and all subsequent stages shall be completed within the timelines as laid down in the below given table.
6. The Proper Officer /Audit Officer shall monitor the service of notice on the taxpayer and shall ensure that the taxpayer has accessed the notice in Form GST ADT 01. The taxpayer may also be contacted via email/mobile/landline at least four days prior to the scheduled date of visit for Audit to ensure that taxpayer is available at business place on given date and time. The Proper Officer may seek assistance of subordinate staff for this work and ensure that

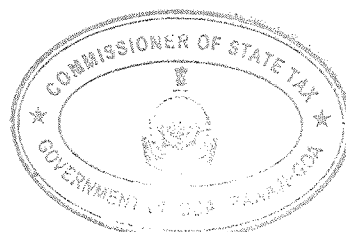


there is no communication gap to avoid situations when Proper Officer reaches the place of business of taxpayer and finds it closed;

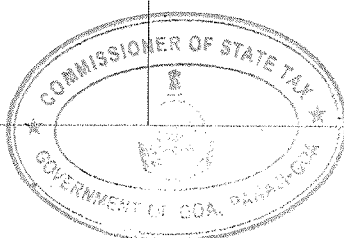
7. In back-office system, maximum 3 reminder notices can be generated if taxpayer fails to respond to notice in Form GST ADT 01. Where an Auditee taxpayer responds and produces some documents for verification, the Proper Officer shall record daily proceedings / Roznama of the audit proceedings, marking presence of those representing the taxpayer and a brief of documents submitted, etc. and fixing next date of hearing in the proceedings sheet. The signatures of taxpayer's representative shall be obtained on the proceedings sheet;
8. A Follow up visit may be done to ensure that all remaining documents are received from the taxpayer on or before the date as mentioned in the table below. Upon receipt of all documents, the Proper Officer shall issue Commencement of Audit in the BO system. The Proper Officer/Audit Officer may go ahead to start the audit proceedings and issue notice of discrepancy, if any;
9. Once the verification of books of accounts of taxpayer is completed, Audit Officer shall prepare in the BO system, a Draft Audit Report and forward the same in online mode for approval to the Senior Audit Officer i.e. DCST (Deputy Commissioner) of respective Ward under which Ward Jurisdiction the Auditee taxpayer is registered;
10. Once the Draft Audit Report is received by the DCST in his/her dashboard, the concerned DCST shall act upon it at the earliest possible and in any case within 15 days from the date of its receipt in the BO dashboard of DCST;
11. If no action is initiated by concerned DCST in respect of forwarded draft report in Form GST ADT 02, within time frame of 15 days, the Proper Officer/Audit Officer shall send an e mail to jurisdictional Addl. CST (Appeals- North) or Addl. CST (Appeals- South) as the case may be and marking copies of e mail to Addl. CST (HQ) and CST for information. The respective Addl. CST shall ensure compliance by the concerned DCST on the forwarded draft audit report;



12. Once the draft audit report is approved in the BO system by the Senior Audit Officer, the concerned Proper Officer/Audit Officer shall promptly issue final Audit Report in FORM GST ADT 02;
13. In cases where the audit report in Form GST ADT 02 discloses any non-compliance to legal provisions and/or tax evasion of any sort, the Proper Officer/Audit Officer shall issue a Show Cause Notice u/s. 73 or 74 of GST Acts as may be applicable and forward/recommend the case to the Jurisdictional Proper Officer of the concerned taxpayer for further needful action;
14. If the taxpayer makes any further payment after issuance of a SCN u/s. 73 or 74 of GST Acts, then such payment shall be taken into consideration in the Assessment module only. The assessment proceedings initiated by issuing SCN shall be taken to its logical conclusion in accordance with legal provisions at the earliest possible and in any case within statutory limitation period laid down under GST law;
15. The Audit Cases are selected based on various risk criteria by using tools available in BIFA, GST Prime, E-waybill Analytics and GST Backend Portals. The audit proceedings are required to be conducted in accordance with GST Acts and GST Rules.
16. It is noticed that the Assessment Orders are often issued by the Proper Officers at almost the end of the prescribed statutory limitation period. This attitude needs to be changed and all assessments are required to be completed at the earliest possible without waiting for the statutory limitation period.
17. Therefore, in order to secure State Revenue at the earliest possible and to avoid any loss of revenue due to assessment proceedings declared as time barred in Appeals/Court cases, it is directed that the Proper Officers/Audit Officers to whom Audit Cases are assigned shall strictly follow the below given timelines and complete the Audit on or before the dates as shown below.



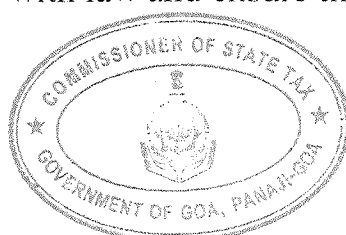
Particulars of action to be taken	Last date for completing action	Last Date for compliance to statutory limitation periods
To inform in writing to CST any inconsistencies noticed in Order issued for selecting audit cases, any personal difficulty in completing assigned cases, etc.	30/06/2025	----
Form GST ADT-01 to be issued	02/09/2025	----
First visit to the place of business place of taxpayer to be completed before	28/11/2025	----
Reminder notices to be issued to taxpayer (If required) before	31/12/2025	----
Last date for receiving all documents from Auditee Taxpayer	27/02/2026	----
Draft Audit Report (Form GST ADT 02) to be forwarded online for approval	15/07/2026	----
DCST to take final action on all draft audit reports	Within 15 days from date of receipt of draft report	----
Form GST ADT 02 to be signed, approved and issued	31/08/2026	----
Compliance report on completion of Audit to be submitted to respective DCST	15/09/2026	----
DCST to submit compliance to HO marking copies to respective Addl. CST	30/09/2026	----
SCN u/s. 73 or 74 to be issued on or before	31/12/2026	30/09/2027(u/s. 73) 30/06/2029 (u/s. 74)



Forwarding the Case to Jurisdictional Proper Officer of taxpayer in Ward office where taxpayer is registered.	29/01/2027	----
Final Order u/s. 73 or 74 to be issued by jurisdictional Proper Officer on or before	31/03/2027	31/12/2027(u/s. 73) 31/12/2029(u/s. 74)

18. In cases where any GST Audit case u/s. 65 of GST Law has been assigned vide an Order issued by the Commissioner or with the approval of the Commissioner to any Officer in his/her personal Name and also mentioning designation, the same **shall be treated as an assignment in person to said Officer**. In all such cases, if the concerned Officer is transferred/deployed within Commercial Tax Department from one ward Office to another or to H.O. and vice versa, then irrespective of what designation is written along with his/her Name in such Order, the audit case shall be treated as a duty allotted in person and such Officer shall complete the GST Audit within statutory limitation period. The change in designation due to one or several transfers/deployments taking place will not have any effect on case assigned. Similarly, if such Officer is promoted from ASTO to STO, the case assignment will be valid and same Officer shall complete the case irrespective of his/her promotion;

19. In cases where any GST Audit case u/s. 65 of GST Law has been assigned vide an Order issued by the Commissioner or with the approval of the Commissioner to an Officer only by designation, without writing name of the person in the Order, the same shall be treated as an assignment by designation to said Officer. In all such cases, irrespective of transfers, the Officer holding the designation written in the Order shall be treated as the Officer to whom the duty is allotted in person and such Officer shall complete the GST Audit within statutory limitation period. Every Officer holding the designation shall be liable to ensure that he had taken lawful steps to complete the proceedings during his/her tenure and upon transfer, hand over the records to successor giving details of action taken during his/her tenure. The succeeding officer on that designation/post shall take further the processing in accordance with law and ensure timely completion;

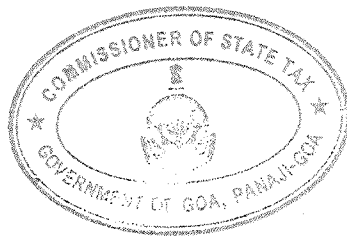


20. The Dy. Commissioner of State Tax of respective wards shall ensure compliance of these instructions by the Proper Officers to whom the audit case is assigned by strictly adhering to the timelines mentioned above.

21. Respective Additional Commissioners i.e. Addl. CST (Appeals- North) for all Ward offices in North Goa District and the Addl. CST (Appeals- South) for all ward Offices in South Goa District shall take periodic (Quarterly/Half Yearly/Yearly) review of Status of Audit Cases in the respective ward Offices under their jurisdiction and give necessary instructions to adhere to the given timelines to respective Proper Officers.

22. Addl. CST (HQ) shall monitor compliance of these instructions and keep the undersigned informed about the status of audit proceedings.

Difficulty, if any, in implementation of this Circular may please be brought to the notice of the undersigned.



(S. S. Gill, IAS)

Commissioner of State Taxes, Goa

To,

- 1) All Deputy Commissioner of State Tax (DCST) in Department;
- 2) All State Tax Officer (STO) & Assistant State Tax Officer (ASTO) in Department.

Copy to:

- 1) Addl. CST(HQ) / Addl. CST(Appeals-North) / Addl. CST(Appeals-South) / Addl. CST(Enforcement-North) / Addl. CST(Enforcement-South);
- 2) All ward Offices in Goa;
- ✓ 3) Nodal Officer / Programmer for uploading on Department websites;
- 4) Office File;
- 5) Guard File.

