

Office of the
Commissioner of State Tax,
Maharashtra, 8th floor, GST
Bhavan, Mazgaon, Mumbai-10

Administrative Instructions

No. CST/DC-OSD/Adm. Instr./GST-Audit/B-63 Mumbai. Date 09/07/2024.

Sub. : Guideline about conduct of GST Audit-reg.

Ref. : 1. Internal Circular 9A of 2023 dated 21/12/2023.
2. Internal Circular 04A of 2024 dated 24/05/2024.

1. Background:

- 1.1 It may be noted that revised audit framework under Internal Circular 04A of 2024 issued with guidelines related to desk review, team formation and Audit Monitoring Committee under Additional Commissioner of respective Zone. These guidelines were issued considering the formation of separate audit wing as per restructure of the Department. Some field officers have raised queries about applicability of these revised audit framework.
- 1.2 Initially online functionality for conduct of GST Audit was not available on BO portal, therefore GST audit was required to be done outside the BO system. Thereafter, online functionality has been made available on BO portal as well as online distribution of cases is enabled. In line with this, vide circular No 09A of 2023, it has been mandated to conduct audit by use of BO functionality from FY 2020-21 onwards. But, distribution of centrally selected cases was done earlier to these revised guidelines. Field formation has represented that in the intervening period GST audit in few cases has been done manually.
- 1.3 In order ensure uniformity in conduct of audit and smooth transition following administrative instructions are hereby issued.

2. Operative Instructions:

- 2.1 GST Audit of cases pertaining to FY 2020-21 shall be continued as per old guidelines. Revised audit framework as per Internal Circular 04A of 2024 shall not be applicable to FY 2020-21.

2.2 Limitation period to issue Show Cause Notices under section 73 for FY 2020-21 will be ending on 30th November, 2024, therefore audit proceedings of cases assigned to Nodal & LTU Divisions shall be continued by the officers of these Nodal / LTU Divisions as per earlier guidelines.

2.3 In order to avoid transfer of audit proceeding in between, it has been decided that Comprehensive Audit of cases for FY 2021-22, as per new guidelines under Internal Circular 04A of 2024, shall only be done by newly formed audit wing. Present jurisdictional officers shall not proceed for audit of FY 2021-22.

2.4 In few cases for FY 2020-21 GST audit is completed (GST-ADT-02 issued) outside BO system as per earlier guidelines. In this behalf, it has been decided that GST-ADT-02 shall be uploaded on BO portal at new functionality available for upload of physical ADT-02.

These guidelines shall be followed scrupulously by all field officers and difficulties, if any, in implementation of these instructions may be informed to this office.



(Asheesh Sharma)
Commissioner of State Tax
Maharashtra

Copy to,

1. Special Commissioner of State Tax, Maharashtra.
2. All Zonal Additional Commissioner of State Tax.
3. All Joint Commissioner of State Tax, LTU/Nodal Divisions/ VAT-Adm.
4. All Joint Commissioner of State Tax (HQ), Maharashtra.
5. All Joint Commissioner of State Tax (INV).
6. Staff Officer, Office of the Commissioner of State Tax, Maharashtra.
7. Dy. Commissioner of State Tax (01A), Mumbai.