
Designed and Developed by GSTN
GSTN Application Training Program
Audit - General
May 2022

AUDIT - Module Objectives

- By the end of this module, you will be able to initiate and exercise actions under the Audit Module for the following:
  - Overview of General Audit and Officers' Roles
  - Request for Initiating Audit
  - Audit case selection by L1
  - Allocation of Audit Cases
  - Assignment of Audit Cases
  - Close the case without Audit
  - Introduction to L3 & L4 officer dashboard for Processing of Audit Cases
  - Approval Request Received by L2 Officer

Key Activities

- Overview of General Audit
- Request for Initiating Audit
- Audit case selection by L1
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Overview of General Audit and Officers' Roles

Introduction

- The complete process of audit can be stated as:
  - Audit selection
  - Audit allocation
  - Internal processes related to audit
  - Issuing notice
  - Issuing audit report

Overview of General Audit and Officers' Roles

- Audit selection is based on risk parameters
- Audit is to be carried out by the authorized officer
- It is performed by examining taxpayer's original records
- Either in the office of the Tax Official or at the business premises of taxpayer
- To identify any discrepancy with the furnished returns
- Audit selection is carried out by L1 (Commissioner) in the following manner:
  - On Suo Moto selection
  - On recommendation by lower officers of Audit
  - On recommendations by other modules like Assessment and Enforcement
- Audit selection is on the basis of Risk parameters for which data is to be fetched from Business Intelligence Module

Overview of General Audit and Officers' Roles

- Audit is:
  - Verification of the original records, Returns and other documents of the taxpayer
  - And correlating them with the information furnished by the taxpayer
  - To verify the correctness of turnover declared, taxes paid, refund claimed, and input tax credit availed,
  - Exemptions and deductions claimed, the rate of tax applied in respect of supply
  - And to assess his compliance with the provisions of Act and Rules
- After selection of a case for Audit, the competent officer forms respective Audit Teams containing Audit Team Lead and Audit Team Members
- Audit teams then conduct desk review and also require records and documents to be submitted by the taxpayer

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Overview of General Audit and Officers' Roles

- Audit Team may visit the business premises of the taxpayer or call for the records at their office for conducting audit
- Intimation is given to the Taxpayer by giving notice of at least 15 working days prior to the conduct of audit
- Needs to be completed within a period of three months from the date of commencement of audit
- And with a further extension of maximum six months , if required, with prior approval of the Commissioner
- During the audit or on the completion of audit, Audit Team may inform the taxpayer about any discrepancy identified in turnover declared / exemptions claimed / ITC claimed or Tax Paid
- Or any other irregularity or additional liability, along with reason, that has arisen out of their findings

Slide 7

Overview of General Audit and Officers' Roles

- Such findings/ observations may or may not or be partially accepted by the taxpayer
- When the taxpayer has accepted and made good the tax shortfall/ irregularity, the work item pertaining to audit would get closed on submission of Final Report
- If the taxpayer disagrees with tax liability/ irregularity, the final audit report showing deficiency is submitted to jurisdictional authority for further adjudication process
- SCN can be issued by the Audit Officer before forwarding the case for adjudication

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ROLES

Hierarchy	L1 Officer	L2 Officer	L3 Officer	L4 Officer
Role Name	Audit Commissioner	Senior Audit Officer	Audit Officer	Junior Audit Officer
Functional	Commissioner	Audit Head	Audit Team Lead	Audit Team Member
Level	HQ level	Zonal level	Division/Circle level	Range/Ward level
Tasks / Responsibilities *	• Approve/Reject request by L2/L3 • Initiate audit request (Suo Moto) • Approve requests by other wings • Submit approved requests to BI module for data upload • Select, allocate and assign cases for audit to L2 and L3 officer	• Initiate new audit requests • Approve requests initiated by L3 and submit to L1 • Reject requests initiated by L3 • Assign cases for audit to L3 officer out of the cases allocated by L1 • Approvals during audit	• Initiate new audit requests • Issue notices • Conduct audit • Issue draft as well as final audit report • After audit refer cases to other wings, on approval by L2 • Issue closure report • Issue SCN, if required, after getting approval	• Support L3 in audit proceedings and Desk reviews etc. • Prepare audit verification papers

Tasks related to - * Selecting GSTIN for Audit * Conducting Audit

Slide 9

Overview of General Audit Process

- L2/L3 officer can initiate the request for audit
- L1 officer is the deciding authority to approve the requests for audit
- After approving the case for audit the L1 officer sends it to Business Intelligence (BI) module to get the required data for that case
- On perusal of data received from BI, L1 may select the case for audit
- If a case is selected for audit L1 allocates the case to L2, the Audit Head
- The State Commissioner (L1) may form the audit team containing Audit Head (L2) , Audit Lead (L3) and Audit Team Members (L4) **Or**
- Audit Head (L2) will be allocated by the State Commissioner (L1), and Audit Team Leader (L3) and Audit Team Member (L4) can be assigned by the Audit Head (L2)

Overview of General Audit Process

- Both State Commissioner (L1) and Audit head (L2) shall have the access to the case management of Assigned cases to monitor the progress details
- Audit cases can be selected for <5 years
- BI module maintains the taxpayer data for current year and previous two years

- Case Rejected - Once the request for audit is initiated and sent for approval, the higher-level officer has the authority to reject the case
- Case Dropped - However, suppose the case initiated by L2/L3 officers gets approved by L1 officer and has been sent to BI module for data processing. Now, when L1 officers receives back the data, he/she may drop the case basis the data analysis

Overview of General Audit Process

- L2 officer has the authority to close the case without audit (L1 officer will get a notification for the same). This functionality is available to L2 only till Team Lead is not assigned. Once Team Lead (L3 officer) is assigned, this functionality is disabled
- If L1 officer does not take any action on the request, the case (request) will be automatically dropped after 6 months. L1/L2/L3 officer will get a notification for the same
- If case is automatically dropped or dropped by L1, same request cannot be re-initiated. Officer may initiate a new request for the same GSTIN and period and send it for approval
- The audit officer does not get a notification if he/she is being removed from a case. Only the officer to whom the case is allocated will get a message. The audit case will move to the newly allocated officer's Pending Action list from previous officer's list

Key Activities

- Overview of General Audit
- Request for Initiating Audit
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Initiating Audit - Summary

Initiating the case for Audit

- L3/L2 officer can initiate a new request for the audit and submit it for approval
- L1 officer can also suo moto initiate a new request for audit

Initiating Audit - Summary

Approving/Rejecting the case for Audit by L2

- L2 officer can either approve or reject the request forwarded/ new request initiated for audit by the L3 officer
- If L2 officer approves the request, he/she will send it to L1 officer for final approval
- If L2 officer rejects the request, L3 officers will receive a notification. The request once rejected cannot be re-initiated

Initiating Audit - Summary

Approving/Rejecting the case for Audit by L1

- L1 officer can either approve or reject the request initiated by L3 /L2 officer or recommended for audit by other wings
- If L1 officer rejects the request, L2/L3 officers will receive a notification. The request once rejected cannot be re-initiated
- If L1 officer approves the request, it has to be forwarded to BI for data upload
- Once the request is received back from BI module along with data, L1 on the basis of data analysis can either:
  - allocate the case Within Jurisdiction or
  - allocate the case Outside Jurisdiction or
  - drop the case

Request for Initiating Audit - Process

Initiating the Request for Audit

- L3 officer (Audit Officer) can initiate a new request for audit and submit it for approval
- Login, Dashboard page is displayed, click Statutory Functions > Audit > Request for Initiating Audit
- Request for Initiating Audit page is displayed
- Enter the valid GSTIN/UIN for whom audit case needs to be initiated
- Click the Generate Request Number hyperlink to generate the audit request number
- In the Audit Period, select the required data in From and To field to select the audit period
- ‘From’ period can be selected from July 2017 onwards and ‘To’ period can be selected up to previous month of current financial year

Request for Initiating Audit - Process

Initiating the Request for Audit

- If the same period for which audit request has already been initiated is entered again, a warning message is shown as "Entered GSTIN for the audit period is already selected. Do you want to proceed?”
- In the Reasons for requesting initiation of Audit field, enter the reason to initiate audit request for this GSTIN
- Reason can have maximum 1000 characters. To add more details, add the details in PDF format and upload in the Upload Supporting Documents field
- Click the SAVE REQUEST button to save the request

Request for Initiating Audit - Process

Initiating the Request for Audit

- "View Status for Initiated Requests" page is displayed
- Multiple cases can be selected together, if desired, and sent for initiation of audit
- To edit or delete the saved request, Click the Edit or Delete icon before sending it for the initiation
- Request for audit for one GSTIN can be initiated and saved in one go by the initiator. However, multiple requests can be sent together for approval
- Select the check box(es) to select the case(s)
- Click the SEND REQUEST FOR INITIATION OF AUDIT button to send the request for initiating audit

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Request for Initiating Audit - Process

Initiating the Request for Audit

- A confirmation message that the "Request For INITIATION OF AUDIT SENT" will be displayed on the screen of L3 officer
- Status will change to "Pending for Approval at ZN Level"
- A notification will be sent to L2 officer on the GST Portal
- Request cannot be edited/deleted once the request is sent for initiation of audit to the higher-level officer. Respective checkbox will get disabled for any further selection
- Similar steps can be followed by L2 officers to initiate/edit/delete a request for audit
- Request initiated by L3 officer will flow to L2 officer
- Request initiated by L2 officer will flow to L1 officer

Slide 20

Request for Initiating Audit by L1 - Process

Initiating the Request for Audit by L1 officer (Select Case for Audit Suo moto)

- Login, Dashboard page is displayed, click Statutory Functions > Audit > Select Case for Audit Suo moto
- Enter the valid GSTIN/UIN for whom audit case needs to be initiated
- Legal Name/Trade Name and Jurisdiction will be auto populated
- In the Financial Year, select the required data in From and To field to select the audit period
- Last Audit done and Audit in Progress fields will be auto populated, if there is any data available
- On clicking the hyperlink under the filed Last Audit done, audit case details related to that GSTIN will be displayed

Request for Initiating Audit by L1 - Process

Initiating the Request for Audit by L1 officer (Select Case for Audit Suo moto)

- In the Reasons for Audit field, enter the reason to initiate case for audit
- Reason can have maximum 500 characters. To add more details, add the details in PDF format and upload in the Upload Supporting Documents field
- Click the ADD IN DRAFT SUO MOTO LIST button to save the request
- A success message is displayed that case details have been saved successfully
- L1 officer can see the saved requests by clicking the View Cases Added for Suo moto hyperlink
- From the list displayed at View Cases Added for Suo moto page, Officer can select case(s) for BI upload

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Approving/Rejecting the case for Audit by L2

Request to be approved/rejected by L2 officer

- Once the audit request is submitted by L3 officer, request will come to L2 officer for approval
- L2 officer may approve/reject request for audit
- Click Statutory Functions > Audit > Request for Initiating Audit
- Request For Initiating Audit page is displayed
- Two hyperlinks are available – View Status for Initiated Requests and View Request received for Audit
- Click the View Request received for Audit hyperlink
- View Request received for Audit page will be displayed having list of requests received
- Click the check box to select the respective case

Approving/Rejecting the case for Audit by L2

Request to be approved/rejected by L2 officer

- Click the APPROVE AND RECOMMEND TO HQ button to approve the request
- Or click the REJECT button to reject the request
- L2 officer cannot make any changes to the request. He/she cannot upload any supporting document. He/she can only approve or reject it with remarks
- Enter the remarks of length 500 characters in the space provided in box "Remark for Approve and Recommend for Request" and click the PROCEED button
- A confirmation message is displayed that the Request for initiation of Audit has been sent to HQ
- Officer will also receive an alert notification
- L2 officer can see the status of request using Audit > Requests for Initiating Audit > View Request received for Audit

Approving/Rejecting the case for Audit by L1

Approve/Reject Requests received at HQ and send for BI upload

- Audit request is submitted by L2 officer, request will come to L1 officer for approval/rejection
- Login, on Dashboard page click Statutory Functions > Audit > Request received for Audit at HQ
- Request received for Audit at HQ page will be displayed showing list of audit cases submitted for approval
- Officer can find the required case using search option by entering the information in any of the options – Financial Year, GSTIN, Reference Number
- Select the checkbox to select the respective case to approve or reject the requests
- On approval the request will be sent for BI upload to process the data for that case

Approving/Rejecting the case for Audit by L1

Approve/Reject Requests received at HQ and send for BI upload

- Multiple requests can be approved at one go by selecting multiple checkboxes
- Upload document is not available while rejecting the audit case or approving for BI upload
- Click the REJECT button to reject the request
- Click the APPROVE AND SELECT FOR BI UPLOAD button to approve the request
- Enter the remarks of length 500 characters in the space provided and click the PROCEED
- Request gets sent to BI for data upload
- Officer is directed to referred cases page
- Referred Cases for Data Process and Allocation page is displayed

Approving/Rejecting the case for Audit by L1

Approve/Reject Requests received at HQ and send for BI upload

- L1 officer can use Statutory Functions > Audit >Audit Work Items > Referred Cases for Data Process & Allocation navigation to view the referred cases
- Referred Cases for Data Process and Allocation page displays two tables - Referred Cases for Data Process and Allocation and Processed Data

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Allocation of Audit Cases by L1

GSTIN received from BI and allocating the case for Audit

- Once the data is uploaded by BI module for the audit case, case will move to GSTIN Received from BI list
- From here L1 officer can allocate the case for audit
- Login, Dashboard page is displayed, click Statutory Functions > Audit > GSTIN received from BI
- GSTIN received from BI page will be displayed showing the list of GSTIN received
- Click the hyperlink in List Reference ID column to select the GSTIN
- Select for Audit page will be displayed showing list of cases
- Values under Risk Parameters, Ratio Analysis, Trend Analysis can be viewed or downloaded by clicking on the respective hyperlinks for a GSTIN

Allocation of Audit Cases by L1

GSTIN received from BI and allocating the case for Audit

- In the list click the check box to select the cases for audit
- Selection is disabled for cases which are already selected and are pending for allocation in Case selected folder
- Click the SELECT FOR AUDIT button
- Cases Selected for Audit page will be displayed
- List of cases selected for audit will be displayed on the screen

Allocation of Audit Cases by L1

Sending List from BI tool to BI Module for Data

- When L1 officer (Audit commissioner)sends the data to BI Module:
  - A limit of 1000 taxpayers is set at BI
  - List of Auditees received for either less than or equal to 1000 records is shown as one Audit list in the GSTIN Received from BI Screen of Audit BO module
  - If the user sends a list of more than 1000 records, then BI will not add any record. This effectively means that the entire list will not get pushed to the BO and thus will not be shown in the Audit BO Module at all

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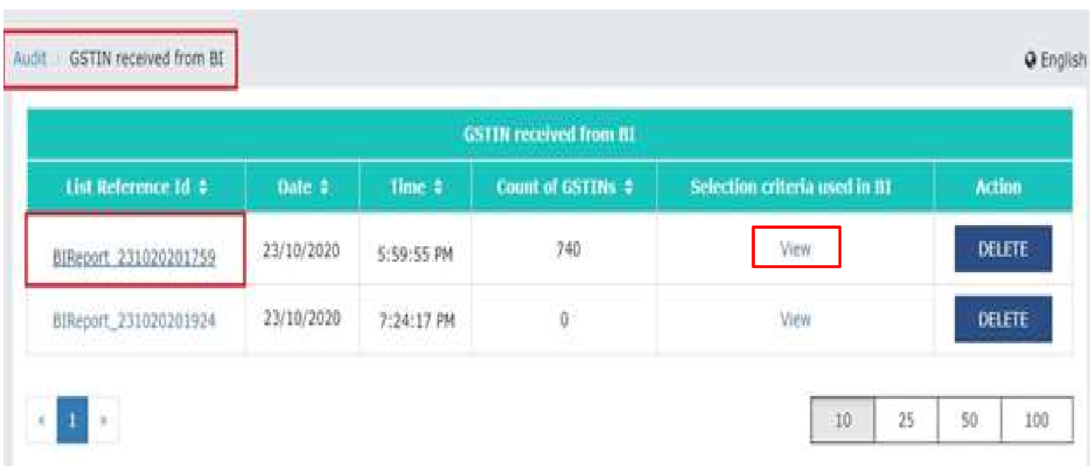
Allocation of Audit Cases by L1

GSTIN received from BI



GSTIN received from BI					
List Reference Id	Date	Time	Count of GSTINs	Selection criteria used in BI	Action
BIReport_231020201759	23/10/2020	5:59:55 PM	740	View	DELETE
BIReport_231020201924	23/10/2020	7:24:17 PM	0	View	DELETE

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Allocation of Audit Cases by L1

GSTIN received from BI

Selection criteria used in BI

S.NO	Risk Parameter	Min Value	Max Value
1	Taxable Turnover	1	39222904
2	Ratio of Goods moved for Job-Work to Total Turnover	Not Selected	Not Selected
3	Ratio of Turnover of Sensitive Commodities to Total Turnover	0	200
4	Total Tax Payable	2	39222902
5	Ratio of Cash Utilized to Total Tax Payable	Not Selected	Not Selected
6	Ratio of ITC Availed to Total Tax Payable	200	234593
7	Ratio of TRAN1 Credit to ITC Availed in the year (for 2017-18 only)	233	65486
8	Ratio of ITC Reversal other than Rules 42/43 to Total Amount of Credit Notes Received	0	2365477
9	Refund Sanctioned on Zero Rated Supplies	3	4020

CANCEL

Allocation of Audit Cases by L1

GSTIN received from BI and allocating the case for Audit

Audit Case selected from the list of GSTINs received from BI may be allocated:

- Within Jurisdiction
- Outside Jurisdiction

Allocation of Audit Cases by L1

Allocate Within Jurisdiction

- From this list cases can be allocated within jurisdiction, allocated outside jurisdiction or dropped
- Officer can navigate to Audit > Dashboard > Cases Selected to allocate the cases later
- Click the check box to select the cases for allocation
- Click the ALLOCATE WITHIN JURISDICTION button to allocate the case within jurisdiction
- Allocate - Within Jurisdiction page will be displayed
- In the Allocate to Audit Head drop-down list, select the Audit head from the given options
- Add instructions in the Special Instruction, if any field, maximum 1000 characters
- Upload a document in the Upload Supporting Documents, if any field
- Click the ALLOCATE button

Allocation of Audit Cases

Allocate Within Jurisdiction

- A pop-up will appear on the screen showing the confirmation of the allocation. A case ID will be generated
- L1 officer can select multiple cases together from the same jurisdiction and assign to a particular Audit head
- An alert notification will be sent to the audit officer on allocation of a new case
- L2 officer can see the list of cases allocated using Audit > Dashboard > Cases Allocated navigation

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Allocation of Audit Cases by L1

Allocate Outside Jurisdiction

- From list of cases selected for audit click the ALLOCATE OUTSIDE JURISDICTION button to allocate the case outside jurisdiction
- If L1 officer wishes to allocate any GSTIN outside Jurisdiction of such GSTIN, then click on "Allocate Outside Jurisdiction"
- Outside Jurisdiction- In the dropdown a list of all Jurisdiction other than selected taxpayer's jurisdiction will be shown to the user for selection
- Select the jurisdiction from the given options
- In the Allocate to Audit Head drop-down list, select the Audit head from the given options
- Officer can select multiple cases together from the same jurisdiction and allocate to a particular Audit head

Allocation of Audit Cases

Drop Case by L1/L2

- To drop the audit case, select the check box to select the cases for audit
- Drop Case page will be displayed
- In the Reason for Dropping Case field enter the reason for dropping the case (This is mandatory for L2 officer, however non-mandatory for L1 officer)
- Click the DROP CASE button to drop the case
- L1 officer can select multiple cases together for dropping
- A warning “Are you sure to want to drop the case ?” will be displayed. Click the PROCEED button to continue
- Cases Dropped page will be displayed showing the list of dropped cases or cases which are closed without audit
- Dropped case will not be available for further processing

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Assignment of Audit Cases

Assigning the Audit Case

- L1 officer can assign the cases not only to Audit Head but also to Audit Officers or Junior Audit Officers as well directly for the audit
- Audit officer will receive an alert notification if a case is assigned to him/her
- Audit officer may get allocated to the audit case initiated by him or initiated by someone else as well

Assignment of Audit Cases

Assigning the Team Lead

- After the case is allocated to an Audit Head, L1/L2 officer will assign the team lead for that case
- Login, Dashboard page is displayed, click Statutory Functions > Audit > Audit Work Items > Cases Allocated
- Cases Allocated for Audit page will be displayed showing the list of cases
- Select the check box to select the case and click the ASSIGN TEAM LEAD button to assign the team lead
- L1/L2 officer can select multiple cases together to assign to a team lead
- L1/L2 officer can find the required case using search option as well by entering the information in any of the options – GSTIN, Jurisdiction, Financial Year, Referred By

Assignment of Audit Cases

Assigning the Team Lead

- Two buttons are available at the bottom of page – Modify Team Head and Assign Team Lead
- Click Assign Team Lead for assigning the team lead
- Assign Team Lead page will be displayed
- GSTIN, Legal Name/Trade Name, Audit Case ID and Jurisdiction fields are pre-filled
- In the Officer Name drop-down list, select the required officer from the given options
- Separate fields are available to enter Special Instructions Issued and Additional Instructions, if any
- Supporting documents can be uploaded at the Upload Supporting Documents, if any field
- Click the ASSIGN TEAM LEAD button

Assignment of Audit Cases

Assigning the Team Lead

- A success message will appear confirming assigning of Team Lead
- Team members associated with that particular team lead will also get allocated to the case and will receive a notification for allocation of that case
- L1 and L2 officer can use Statutory Functions > Audit > Cases Assigned to Audit Team navigation to see the allocation

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Assignment of Audit Cases

Assigning the Team Member

- L1/L2 officer can assign the team member for a case
- Login, Dashboard page is displayed, click Statutory Functions > Audit > Audit Work Items > Assigned to Audit Team
- Cases Assigned to Audit Teams page will be displayed
- Four tabs are available at the bottom of page – Modify Team Head, Assign Team Member, Modify Team Lead and Modify Team Member
- Select the check box to select the audit case and click the ASSIGN TEAM MEMBER button to Assign the team member for a case
- ASSIGN TEAM MEMBER page will be displayed

Slide 45

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Assignment of Audit Cases

Assigning the Team Member

- In the Officer Name drop-down list, select the required officer as Team Member from the given options
- Click the ASSIGN TEAM MEMBER button
- More than one team members can be assigned on one case
- A success message will appear confirming assigning of the Team Member

Slide 46

Assignment of Audit Cases

Modifying the Audit Head/Team Lead/Team Member of an Audit Case

- L1/L2 officer cannot change the Audit Head/Team Lead/Team Member together in one go for multiple cases.
- Audit Head can be changed together for multiple cases and similarly for Audit Lead and Audit Members

Assignment of Audit Cases

Modifying the Audit Head

- L1 Officer only can modify the audit head
- Login, Dashboard page is displayed, click Statutory Functions > Audit > Audit Work Items > Cases Assigned
- Cases Assigned to Audit Teams page will be displayed
- Select the check box for a case and click the MODIFY AUDIT HEAD button to modify the audit head
- Select MODIFY AUDIT HEAD tab
- MODIFY AUDIT HEAD page will be displayed
- Select the new audit officer from the Allocate to New Audit Head drop-down list
- Enter the Reasons for Change
- Click the MODIFY AUDIT HEAD button

Assignment of Audit Cases

Modifying the Audit Lead

- L1/L2 officer can modify the audit lead
- Login, Dashboard page is displayed, click Statutory Functions > Audit > Audit Work Items > Cases Assigned
- Cases Assigned to Audit Teams page will be displayed
- Select check box for a case and click MODIFY AUDIT LEAD button to modify audit lead
- Select MODIFY AUDIT LEAD tab
- MODIFY AUDIT LEAD page will be displayed
- Select the new audit officer from the Allocate to New Audit Lead drop-down list
- Enter the Reasons for Change
- Click the MODIFY AUDIT LEAD button
- L1/L2 officer can select multiple cases together to modify the team lead

Assignment of Audit Cases

Modifying the Audit Team Member

- L1/L2 officer can modify the audit member
- Login, Dashboard page is displayed, click Statutory Functions > Audit > Audit Work Items > Cases Assigned
- Cases Assigned to Audit Teams page will be displayed
- Select the check box for a case and click the MODIFY AUDIT MEMBER button to modify the audit member
- Select MODIFY AUDIT MEMBER tab
- MODIFY AUDIT MEMBER page will be displayed

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Assignment of Audit Cases

Modifying the Audit Team Member

- Click the Edit icon against a Team Member name to change a team member
- To remove the Team Member from the Audit Case, click the Delete icon against a Team Member name
- Click Add New Member to add a member to team
- Select the new audit officer from the Allocate to New Audit Member drop-down list
- Enter the Reasons for Change
- Click the MODIFY AUDIT MEMBER button
- L1/L2 officer can select multiple cases together to modify the team member

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Close the case without Audit

Close the case without Audit

- The request for audit cannot be deleted once the case is initiated for audit by an audit officer and sent for approval to the next level officer
- L2 officer can close the case after the case is allocated, without performing audit
- L2 officer has the authority to close the case without audit (However, L1 officer will get a notification for the same)
- This functionality is be available to L2 officer only till Team Lead is not assigned. Once Team Lead (L3 officer) is assigned, this functionality is disabled
- If L1 officer does not take any action, the case will be automatically dropped after 6 months

Close the case without Audit

Close the case without Audit

- If the case is automatically dropped or dropped by L1 officer, the same request cannot be re-initiated
- The respective officer may initiate the same case again as a new request and send it for approval to the upper-higher level officer
- The audit officer does not get a notification if he/she is being removed from a case
- Only the officer to whom the case is allocated will get a message. The audit case will move to the newly allocated officer's Pending Action list from previous officer's list

Close the case without Audit

Close the case without Audit

- Login, Dashboard page is displayed, click Statutory Functions > Audit > Audit Work Items > Cases Allocated option
- Cases Allocated for Audit page will be displayed
- Select the check box for a case to select the audit to be closed without audit and click the CLOSE WITHOUT AUDIT button
- Enter the reason for closing the case in the Reason for Closing Case without Audit field
- Supporting documents can be uploaded at the Upload Supporting Documents if required
- Click the CLOSE button
- Message "Case closed successfully" will appear on successful closure and Closed without Audit page will be displayed showing the list cases which are closed without audit
- A notification will be sent to the L1 officer intimating the same

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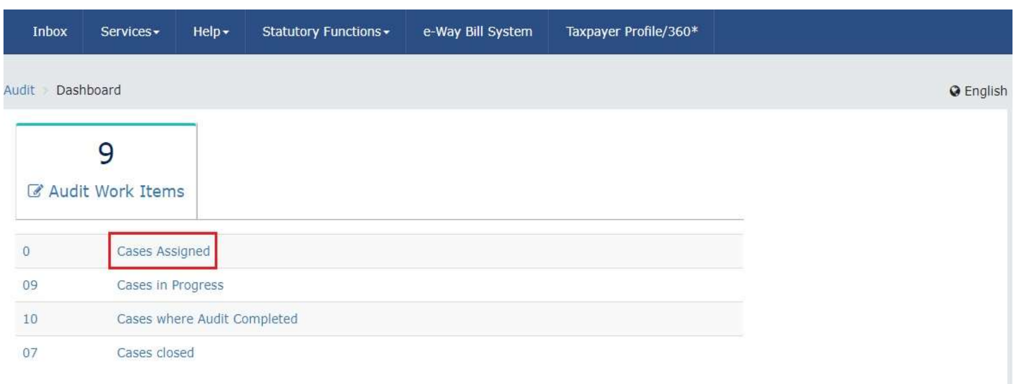
Introduction to L3 & L4 officer dashboard

- For processing an audit case L3/L4 Officer to login and navigate to Statutory Functions > Audit > Audit Work Items

Introduction to L3 & L4 officer dashboard

- Audit Dashboard page is displayed.
- Click the Cases Assigned option

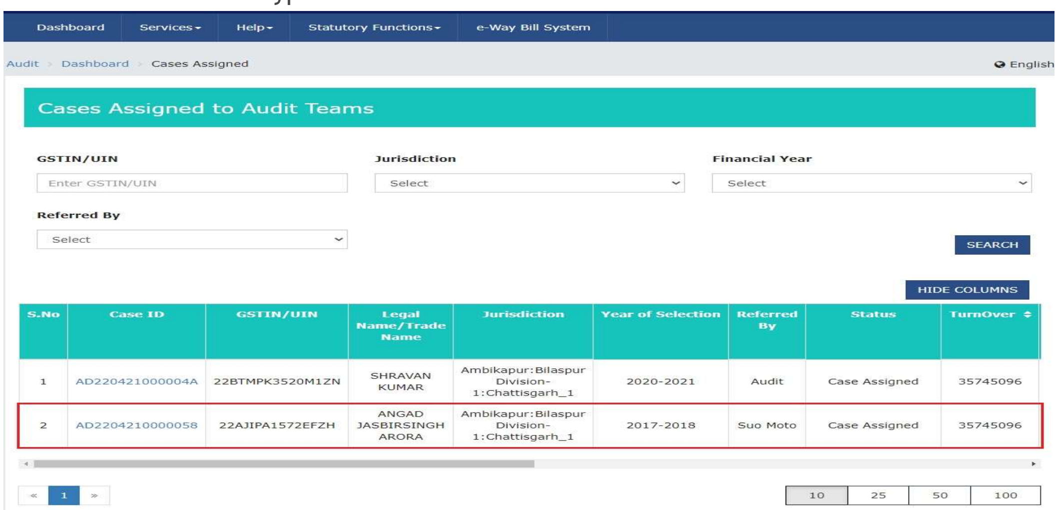


AUDIT - General

Designed and Developed by GSTN

Introduction to L3 & L4 officer dashboard

- Cases Assigned to Audit Teams page is displayed showing the list of assigned cases
- Click the Case ID hyperlink to view the details for the selected case



Slide 59

AUDIT - General

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Introduction to L3 & L4 officer dashboard

GSTIN/UIN	Legal Name/Trade Name	Case ID	Case Creation Date
22AJIPA1572EFZH	ANGAD JASBIRSINGH ARORA	AD2204210000058	07/04/2021

Status
OPEN

- CASE DETAILS
- NOTICES
- REPLIES
- WORKING PAPERS FOR DESK REVIEW
- AUDIT PLAN
- PROCEEDINGS
- AUDIT VERIFICATION
- REFERENCES/EVIDENCES
- PAYMENT DETAILS
- ACKNOWLEDGEMENT (GST DRC-04)
- REPORT

Audit Team Details

Audit Team	Officer Name	Assignment Date	Officer's Jurisdiction
Team Leader	Aud Teja	07/04/2021	(Chattisgarh),(Bilaspur Division-1),(Ambikapur)
Team Member	Aud Ranga	07/04/2021	(Chattisgarh),(Bilaspur Division-1),(Ambikapur)
Team Member	Aud Rani	07/04/2021	(Chattisgarh),(Bilaspur Division-1),(Ambikapur)

Special Instructions

dasd

Additional Instructions

Additional special Instructions

Case Progress Details

Date	Action Taken	Details	Officer Name and Designation
07/04/2021	Case Allocated	Allocated within Jurisdiction/Allocated outside Jurisdiction	Audit Head - Aud Somu(Lower Division Clerks)
07/04/2021	Team Assigned	Team Lead Assigned	Aud Teja(Lower Division Clerks)
07/04/2021	Team Assigned	Team Member Assigned	Aud Ranga(Lower Division Clerks)
07/04/2021	Team Assigned	Team Member Assigned	Aud Rani(Lower Division Clerks)

« 1 » 10 25 50 100

Status of Audit of Other GSTINs with same PAN (PAN Number)

S.No.	GSTN	Jurisdiction	Case ID	Allocated To	Assigned To	Audit P
						Fro
1	22AJIPA1572EFZH	Ambikapur:Bilaspur Division-1:Chattisgarh_1	AD220321000001I	Aud Kavi ,Lower Division Clerks	Aud Teja ,Lower Division Clerks	04/20

« 1 » 10 25 50 100

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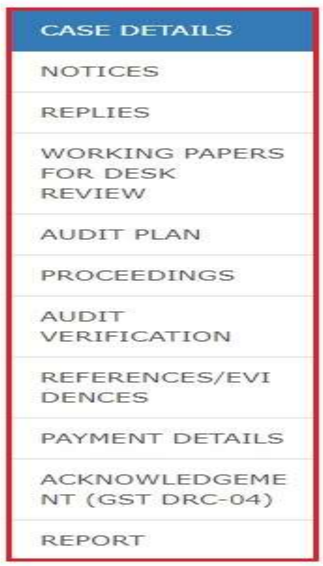
Introduction to L3 & L4 officer dashboard



Key Activities

- Overview of General Audit
- Request for Initiating Audit
- Audit case selection by L1
- Allocation of Audit Cases
- Assignment of Audit Cases
- Close the case without Audit
- Introduction to L3 & L4 officer dashboard for Processing of Audit Cases
- Approval Request Received by L2 Officer

Approval Requests Received by L2 Officer

Approval Requests Received by L2 Officer

- After the L3 officer has started the Audit processing
- L3 officer needs approval from L2 officer for multiple tasks like - before Issuing summons or Notice of discrepancy etc.
- L2 officer will grant or reject the approval request received from the L3 officer
- L2 officer may also raise a query for the approval request received

Approval Requests Received by L2 Officer

If L2 officer approves the request of L3 officer, then L3 officer may proceed to issue following orders/reports to the taxpayer:

- Summons
- Notice of discrepancy
- Draft Audit Report
- Audit Report
- Closure Report
- SCN u/s 73/74 and GST DRC-01

Approval Requests Received by L2 Officer

L3 officer also to seek approval for the following activities:

- Audit Plan
- Extension Request for Audit
- Recommend to Assessment officer
- Recommend to Enforcement officer
- Extension of Audit Period

AUDIT - General

Designed and Developed by GSTN

Approval Requests Received by L2 Officer

Approval Requests Received by L2 Officer

- To view and process the requests received the L2 Officer to navigate to Audit > Approval Requests Received/Granted/Rejected
- For every request received by L2 officer from L3 officer an intimation will be send to L2 officer
- For any request which is approved or rejected by L2 officer, an intimation of the same will be sent to L3 officer
- For any request for which query is raised , an intimation of the query will also be sent to L3 officer

AUDIT - General

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End of Module

Slide 67