

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs**

**New Delhi, the 11<sup>th</sup> May, 2023**

**PRESS NOTE**

During the recent review of the performance of Central Board of Indirect Taxes & Customs (CBIC), Hon'ble Union Finance Minister had given directions to roll out an Automated Return Scrutiny Module for GST returns at the earliest.

In order to implement this non-intrusive means of compliance verification, CBIC has rolled out the Automated Return Scrutiny Module for GST returns in the ACES-GST backend application for Central Tax Officers this week. This module will enable the officers to carry out scrutiny of GST returns of Center Administered Taxpayers selected on the basis of data analytics and risks identified by the System.

In the module, discrepancies on account of risks associated with a return are displayed to the tax officers. Tax officers are provided with a workflow for interacting with the taxpayers through the GSTN Common Portal for communication of discrepancies noticed under FORM ASMT-10, receipt of taxpayer's reply in FORM ASMT-11 and subsequent action in form of either issuance of an order of acceptance of reply in FORM ASMT-12 or issuance of show cause notice or initiation of audit / investigation.

Implementation of this Automated Return Scrutiny Module has commenced with the scrutiny of GST returns for FY 2019-20, and the requisite data for the purpose has already been made available on the officers' dashboard.

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