

The Chhattisgarh Goods & Services Tax Rules, 2017

Rule 100 : Assessment in certain cases

- (1) The order of assessment made under sub-section (1) of section 62 shall be issued in **FORM GST ASMT-13**.
 - (2) The proper officer shall issue a notice to a taxable person in accordance with the provisions of section 63 in **FORM GST ASMT-14** containing the grounds on which the assessment is proposed to be made on best judgment basis and after allowing a time of fifteen days to such person to furnish his reply, if any, pass an order in **FORM GST ASMT-15**.
 - (3) The order of summary assessment under sub-section (1) of section 64 shall be issued in **FORM GST ASMT-16**.
 - (4) The person referred to in sub-section (2) of section 64 may file an application for withdrawal of the summary assessment order in **FORM GST ASMT-17**.
 - (5) The order of withdrawal or, as the case may be, rejection of the application under sub-section (2) of section 64 shall be issued in **FORM GST ASMT-18**.
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