भारत सरकार I GOVERNMENT OF INDIA | वित्त मंत्रालय I MINISTRY OF FINANCE | राजस्व विभाग I DEPARTMENT OF REVENUE

केंद्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
प्रणाली एवं आंकडा प्रबंधन के अपर महानिदेशक का कार्यालय, बेंगलूरु
OFFICE OF THE ADDITIONAL DIRECTOR GENERAL OF SYSTEMS AND DATA MANAGEMENT, BENGALURU

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Date: 01/04/2022

ADVISORY No. 06/2022

Sub: Roll out of Audit Module in CBIC-GST backend system– Phase-1

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     Directorate General of Systems and Data Management, Bengaluru Zonal Unit has been given the mandate of development of CBIC Audit module of the ACES-GST application. Directorate General of Audit is the Business owner of this module and a committee as formed by DG Audit had submitted the business requirements for the Audit module. Accordingly, this module has been developed in a phased manner to cover the complete workflow covering all activities starting from Uploading of units till Audit Closure including Audit Register and view options.

     Relevant functionalities in this module will be integrated with the GSTN Common portal in the next phase to send and receive acknowledgements for the electronic communication between the department and the taxpayers. This module has been designed keeping the current workflow in Audit formations based on CBIC's GST Audit Manual 2019 and to replace the paper-based working with a digital mode. The workflow system covers entire audit process from upload of the unit till closure of the case. The data gets captured at each stage of the audit along with facility to upload documents. The Audit module has been planned to be rolled out in a phased manner.

     The first phase is being moved to production on 01.04.2022, which provides the following features and functionalities for use;

1. Upload units – DG Audit / DGARM (80 % selection) and Planning cell of the Audit Commissionerates (20% local selection) can upload the list of units to be audited.

2. Allocate units – Planning Cell of the Audit Commissionerates can allocate the Units to be audited to the Audit Circles / Groups under their jurisdiction. Two options - Random and Custom allocation are available for allocation.

3. Set Case Lead – Case Lead and Auditors for auditing a particular unit can be set using this functionality. 'Update Case Lead' option is also available for changing the Case Lead.

4. Audit Communications – ADT-01 & ADT-02 can be generated using this functionality.

5. Initiate Audit Case – Detailed timelines like date of receipt of documents, date of visit to the unit are captured in this functionality and Audit case can be initiated.

6. Desk Review – Based on returns data, certain analytical outputs like trend analysis, Ratio analysis and Returns filing statistics can be viewed and the inference / observations of the audit team can be captured in this functionality. There is a provision to add other observations based on analysis of financial records of taxpayers.

7. Create Audit Plan – Issues identified in the Desk Review can be charted out para wise in this functionality. Option is also available to upload supporting documents. The Audit Plan can be submitted to the appropriate authority for approval.

8. Create Verification Report- After the approval of the Audit Plan the issues can be categorized as para raised, para not raised and observation made Verification report can be submitted for approval.

9. Create Draft Audit Report – Observations on each para, other details like Major Head / Minor Head / HSN, Consolidated recovery - details of amount involved /recovered under IGST, GST, SGST / UTGST and CESS, Taxpayer's reply, auditor's comments on Taxpayer's reply, MCM decision can be captured in this functionality. Paras are to be classified as agreed, not agreed and reply not received in this functionality.

10. DAR to MCM – DAR can be submitted to MCM, MCM Schedule date, officers attended and MCM decisions can be captured in this functionality. MCM date and venue along with DARs can be viewed by the respective executive formations.

11. FAR – Options like Para / Observations list, uploading of documents, details of Consolidated Recovery and Payments are available in this functionality.

12. ADT – 02 – Once FAR is approved, ADT-02 can be generated in the Audit Communications functionality.

13. Audit Closure – This functionality can be used to close the audit. Tabs for updating para details, draft SCN/SCN details, recording of subsequent recoveries and uploading of documents are available in this functionality.

14. Return Units to planning Cell – This functionality can be used to return units to Planning Cell.

15.   View Audit case – The status of audit at any given time can be ascertained using this functionality. Both Active and closed audit cases can be viewed.

16.   Audit History – All the activities performed in the audit module are auto saved and shown in the Audit History tab.

17.   Audit view option- Details such as units allotted, audited, amount detected and recovered can be viewed based on formation. There is also an option to search and view the Final audit report (FAR).

Details of permission sets to be allocated by the ACL admins will be communicated to the ACL admins directly. The User Manual for this module which provides the step by step guide to the officers will be made available in the Antarang portal.

As per CBIC Circular No. 122/2019 dt. 05.11.2019, all communications to taxpayer should contain Document Identification Number (DIN). The DIN shall be generated from http://www.cbicddm.gov.in and the same can be entered in the audit communications.

The field formations and directorates are requested to make use of this module and work on the functionalities available in module.

The functionality for integration of the GSTN APIs and MIS reports are under development and will be rolled out shortly.

The User Manual for the Audit Module (version 1.0 updated as on 01/04/2022) is attached herewith.

Difficulties faced if any in this module, may be immediately brought to the notice of this office by an email to dgsystems-bengaluru@gov.in .

(R. SRIRAM)
Additional Director General

To:
1. The Pr.DG Systems and Data Management – New Delhi.
2. The Pr.DG, Directorate General of Audit, – New Delhi
3. The Pr.Chief Commissioners/ Chief Commissioners – All GST Zones.
4. The Principal Commissioners / Commissioners, All Audit   Commissionerates.