

Following changes were made in the assessment module:

- The time frame for liquidating the demand made against non-filers of returns (GSTR-3B) for all assessment orders (ASMT-13) issued by tax officers under the "Assessment of Non-Filer of Returns" has now been extended from thirty days to sixty days. If the return is filed within sixty days from the ASMT-13 order issuance date, the demand should be liquidated in the system automatically.
- An additional 60 days would be provided to liquidate the demand, if the taxpayer files such return after expiry of 60 days but before the expiry of 120 days from issuance of ASMT-13. However, the taxpayer will be required to pay a fee of Rs. 100 per day per Act for such delay which will be auto-calculated and communicated to the taxpayer through email and SMS.
- Rectification applications filed by taxpayers against order in Form GST ASMT-13, if any, would be assigned to the tax officer who issued the said order or the officer who took charge from the original officer.