



आबकारी एवं कराधानविभाग, हरियाणा
EXCISE & TAXATION DEPARTMENT, HARYANA
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To

All the Additional Excise & Taxation Commissioner
All the Joint Excise & Taxation Commissioner (Range)
All the Deputy Excise & Taxation Commissioner (ST)
In the State of Haryana

Memo No. 12-18 / GST-II, dated 29/11/2015

Subject: Instructions regarding taking up Audit Cases for Multiple Years under the HGST Act, 2017

Your attention is invited to the subject mentioned above. In this context, it is hereby conveyed that all audit cases selected under Section 65 of the Haryana Goods & Services Tax Act, 2017 shall be undertaken for a comprehensive audit period covering all subsequent financial years, upto the current financial year.

The concerned officers shall ensure that while initiating any audit, the scope of examination includes all relevant records, returns, statements, and financial documents pertaining to the entire selected period. The objective is to ensure a thorough and holistic review of compliance, tax liability, input tax credit availed and any other statutory requirements applicable during these years.

All field formations are directed to adhere strictly to these instructions and ensure that audits are conducted in accordance with the prescribed provisions, timelines as per the GST Act. Any deviation from the above directions shall be viewed seriously.

This issues with the approval of the competent authority.

Tdy 29/11/2015
Jt. Excise & Taxation Commissioner (GST-II)
O/o Excise & Taxation Commissioner
Head Office, Panchkula

A copy is forwarded to the following for kind information

1. PS to Commissioner & Secretary, Excise & Taxation Department
Haryana
2. PA to Excise and Taxation Commissioner

Tdy 29/11/2015
Jt. Excise & Taxation Commissioner (GST-II)
O/o Excise & Taxation Commissioner
Head Office, Panchkula