

Tax notice response checklist

KALANI GATTANI & CO · CHARTERED ACCOUNTANTS · KALANIGATTANI.COM

Work through the sections in order before any reply is drafted. A reply that answers what was asked, with the document that proves each point, is usually enough.

1. Read the notice

- ☐ Issuing authority, and the Act it is under (1961 Act, 2025 Act, or GST law)
- ☐ Section and form number printed on the notice, and the year or period it concerns
- ☐ Date of issue, date of service, and date for reply
- ☐ What exactly is asked: a document, an explanation, a proposed addition, or a demand
- ☐ Mode of delivery; the portal's notices section checked as well as the email inbox

2. Identify the kind

- ☐ Automated intimation or mismatch message
- ☐ Request for information or documents
- ☐ Scrutiny or show-cause notice
- ☐ Demand or order; the period for appeal noted

3. Collect

- ☐ The notice and every annexure, with proof of the date received
- ☐ The return, statement, or filing it refers to, with the acknowledgment
- ☐ Books, ledgers, the computation, and the reconciliation behind the figure in question
- ☐ Invoices, bank statements, agreements, and challans for each item raised
- ☐ Earlier notices, replies, and orders for the same period
- ☐ Form 26AS or the Annual Information Statement, or GSTR-1 and GSTR-2B data, as relevant

4. Reply

- ☐ Facts stated in order, each tied to an attached document
- ☐ Reply limited to what the notice asks

- ☐ Submitted in the mode the notice requires; acknowledgment saved
- ☐ If more time is needed, the request is made before the date, not after

5. After the reply

- ☐ Hearing date, if fixed, entered in the calendar
- ☐ If an order is passed: date of the order and the last date for appeal noted
- ☐ Rectification, payment to stop interest, or other follow-up decided

Notice ref. _____ Received on _____ Reply due _____ Handled by

General information, not advice on any particular matter, and not a solicitation or advertisement. The law may have changed since the date shown. Kalani Gattani & Co, Chartered Accountants.