



Disclaimer: This PPT is designed to impart basic knowledge on Demands and Recovery in GST for training purpose. This PPT does not claim coverage of exhaustive provisions under CGST Act. Please refer to actual law provisions for use which is different from the intended purpose.

Theory of Demands & Recovery in GST



31.07.2022

FCMA Yogesh Chatwani;

Practicing Cost Accountant, IP and Registered Valuer (SFA);

3

Statutory Provisions and Forms related to Demands and Recovery under GST;

Statutory Provisions relating to Demands & Recovery –

Chapter XV of CGST Act

Section	Description
73	Determination of tax not paid or short paid or erroneously refunded or ITC wrongly availed or utilized for any reason other than fraud or any wilful-misstatement or suppression of facts;
74	Determination of tax not paid or short paid or erroneously refunded or ITC wrongly availed or utilized by reason of fraud or any wilful-misstatement or suppression of facts;
75	General Provisions relating to determination of tax;
76	Tax Collected but not paid to Government;
77	Tax wrongfully collected and paid to Central Government or State Government;
78	Initiation of recovery proceedings;
79	Recovery of tax;
80	Payment of tax and other amount in instalments;
81	Transfer of property to be void in certain cases;
82	Tax to be first charge on property;
83	Provisional attachment to protect revenue in certain cases;
84	Continuation and validation of certain recovery proceedings;

Statutory Provisions relating to Demands & Recovery –

**Chapter XVIII
and other
Relevant Rules
under CGST
Rules**

Rule	Section	Description
88B	73, 74	Manner of calculating interest on delayed payment of tax;
96B	73, 74	Recovery of refund of unutilised ITC or integrated tax paid on export of goods where export proceeds not realised;
121	73, 74	Recovery of credit wrongly availed;
142	73, 74, 75, 76	Notice and order for demand of amounts payable under the Act;
53	74	Revised tax invoice and credit or debit notes;
89	77	Application for refund of tax, interest, penalty, fees or any other amount;
96A	79	Export of goods or services under bond or LOU;
143	79	Recovery by deduction from any money owed;
144	79	Recovery by sale of goods under the control of PO;
145	79	Recovery from a third person;
155	79	Recovery through land revenue authority;
156	79	Recovery through court;

Statutory Provisions
relating to Demands
& Recovery –

Chapter XVIII and
other Relevant Rules
under CGST Rules

Rule	Section	Description
158	80	Payment of tax and other amounts in instalments;
159	83	Provisional attachment of property;
161	84	Continuation of certain recovery proceedings;

Forms related to Demands and Recovery under GST

Form	Rule	Description
GST DRC 01	142(1)(a)	Summary of SCN;
GST DRC 02	142(1)(b)	Summary of Statement;
GST DRC 01A	142 (1A)	Intimation of tax ascertained as being payable
GST DRC 03	142 (2) & 142(3)	Intimation of payment made voluntarily or made against SCN or against statement;
GST DRC 04	142 (2)	Acknowledgement of acceptance of payment made voluntarily;
GST DRC 05	142(3)	Intimation of conclusion of proceedings;
GST DRC 06	142(4)	Reply to the SCN;
GST DRC 07	142(5)	Summary of the Order;
GST DRC 08	142(7)	Summary of Rectification / Withdrawal Order;
GST DRC 09	143	Order for recovery through specified officer;
GST DRC 10	144	Notice of Auction;
GST DRC 11	144 & 147	Notice to successful bidder;

Forms related to Demands and Recovery under GST

Form	Rule	Description
GST DRC 12	144	Sale Certificate;
GST DRC 13	145	Notice to a third person;
GST DRC 14	145 (2)	Certificate of Payment to a third person;
GST DRC 18	155	Certificate of Action U/S 79(1)(c);
GST DRC 19	156	Application to the Magistrate for Recovery of Fine;
GST DRC 20	158(1)	Application for Deferred Payment / Payment in Instalment;
GST DRC 21	158(2)	Order for acceptance / rejection of Application for deferred payment / payment in instalments;
GST DRC 22	159(1)	Provisional attachment of Property U/S 83;
GST DRC 22A	159(5)	Application for filing objection against provisional attachment of property;
GST DRC 23	159	Restoration of provisionally attached property / bank a/c U/S 83;
GST DRC 25	161	Continuation of Recovery Proceedings;

Penalty payable U/S 73 and U/S 74 of CGST Act

Timeline for Compliance	Section 73	Section 74
Before issuance of SCN	No Penalty U/S 73(5);	15% of Tax Amount U/S 74(5);
Within 30 days of issuance of SCN;	No Penalty U/S 73(8);	25% of Tax Amount U/S 74(8);
Determination of Penalty after considering the representations made during the proceedings;	10% of Tax Amount or Rs. 10000-00 , whichever is higher U/S 73(9);	50% of Tax Amount where payment of tax dues is made within 30 days of issuance of Order or 100% Tax Amount after 30 days

Tax wrongfully collected and paid to CG or SG – Section 77

Type of Tax	Erroneously classified and paid	Remedy	Consequences
IGST;	CGST & SGST or UGST;	File Refund for CGST & SGST or UGST;	To pay IGST without payment of interest;
CGST & SGST or UGST	IGST	File Refund for IGST	To pay CGST and SGST or UGST without payment of interest;

Preventive measures for Recovery of Tax – provisions under Section 81 to Section 83;

Section	Particulars	Preventive Measures
81	Transfer of property to be void in certain cases where it is done with the intention of defrauding the Govt revenue;	Such transfer or charge void against any claim of tax dues except where the transfer is made for adequate consideration and in good faith and without notice of pending tax litigation proceedings;
82	Tax to be first charge on property;	Save (exception) as otherwise provided under IBC;
83	Provisional attachment to protect revenue in certain cases;	Commissioner may attach provisionally any property or bank account belonging to the taxable person for maximum period of one year;



- Overview of Demands and Recovery Proceedings



Demand Notices – Principles of law

Monetary limits for issue of SCN:

Circular No. 31/05/2018 dated 09/02/2018;

Show Cause Notice, a condition precedent to a Demand – Relevant citing:

Metal Forgings vs. UOI-2002 (146) ELT 2141 (SC):

“issuance of a show cause notice in a particular format is a mandatory requirement of law. The law requires the said notice to be issued under a specific provision of law and not as a correspondence or part of an order. The said notice must also indicate the amount demanded and call upon the assessee to show cause if he has any objection for such demand. The said notice also will have to be served on the assessee within the said period which is either 6 months or 5 years as the facts demand. Therefore, it will be futile to contend that each and every communication or order could be construed as a show cause notice.”



Structure of SCN

Master Circular on Show Cause Notice, Adjudication and Recovery: 1053/2/2017-CX. dated 10-Mar-2017 issued by CBEC:

Introduction of the case;

Legal framework;

Factual statement and appreciation of evidences;

Discussion, facts and legal frame work;

Discussion on Limitation;

Calculation of duty and other amounts due;

Statement of charges;

Authority to adjudicate

Meaning of Fraud

Fraud is a generic term, which embraces all the multifarious means which human ingenuity can devise and are **resorted to by one individual to get an advantage over another** by false suggestions or **by the suppression of the truth**. No definite and invariable rule can be laid down as a **general proposition defining fraud**, as it includes all **surprise, trick, cunning, dissembling, and any unfair way by which another is cheated.**" [Johnson v. McDonald -1934 OK 743 – 39 P 2d 150]

(Source: Black's Law Dictionary – Sixth Edition)

Tax Fraud –Federal offence of wilfully attempting to evade or defeat the payment of taxes due and owing. **I.R.C. § 7201.** (Source: Black's Law Dictionary – Sixth Edition)

Conclusion of Proceedings (U/S 73)

“Escape route” provided in Section 73(5) and 73(6):

Section 73(5): Payment of tax (or ITC) with interest by the taxpayer on the basis of – **on his own ascertainment**; or as ascertained by the proper officer **before issue of the Show Cause Notice/Statement of Demand**;

Section 73(6): On receipt of information in terms of sub-section (5), the proper officer **to not serve any Notice or Statement or Demand** U/S 73(1) or U/S 73(3) in respect of tax or input tax credit or penalty payable;

Waiver of Penalty post issue of SCN – Section 73(8):

Section 73(8): In case the Show Cause Notice/Statement of Demand already issued, the taxpayer can still make the payment of tax (or ITC) with interest **within 30 days** of the receipt of the notice/statement of demand;

No penalty payable and the proceedings are deemed to be concluded;

Preparation defence reply against SCN – Allegation / Charges in the SCN;

Nature of allegations;

Basis of allegations;

Evidence;

Interpretation of the statutory provisions;

Judgements;

AAR/AAAR Ruling;

Technical Report;

Third Party statements;

Discrepancies in Records;

CBIC's Circular;

Recurring demand;

Revenue's pending appeal

Preparation defence reply against SCN – Computation of Demand

Classification;

Valuation;

Exemption Notification, if any;

Rate of tax;

Cum-tax principle, in case it is applicable;

Preparation defence reply against SCN – Statutory provisions invoked in SCN and Cross Examination

Summary of the provisions invoked;

Applicability/Relevance of the provisions;

Action proposed under the provisions;

Need for cross-examination;

Can cross-examination be sought as a vested right?;


Persons whose cross-examination can be sought;

Admissibility of the statement in case the person does not appear for the cross-examination;

Written submissions on conclusion of the cross-examination;

Refusal to grant cross-examination – Consequence and course of action;

Law relating to cross-examination.



Preparation defence reply against SCN – Drafting Reply to SCN;

Background or Statement of facts:

Brief background of the Assessee;

Narration of the relevant facts;

Chronology of the events /f acts;

Relevant facts leading to the issue of SCN;

Exhibits;

Amount of tax, etc. demanded and other action proposed –
statutory provisions invoked;

Gist of the allegations;

Preparation defence reply against SCN – Grounds of Defence

Merits of the case;

Limitation;

Computation;

Challenge to the penal action and other action proposed;

Importance of the Reply to the SCN;

Furnishing of evidence in support of each contention;

Judgements' compilation – Relevant para



Provisions
related to
determination
of tax dues
under GST

Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any wilful-misstatement or suppression of fact –

Section 73.

(1) *Where it appears to the proper officer that **any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax** which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly **availed or utilised input tax credit, requiring him to show cause as to why he should not pay** the amount specified in the notice along with interest payable thereon under section 50 and a penalty leviable under the provisions of this Act or the rules made thereunder.*

(2) *The proper officer shall issue the notice under sub-section (1) **at least three months prior to the time limit specified in subsection (10) for issuance of order.***

(3) *Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, **containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised** for such periods other than those covered under sub-section (1), on the person chargeable with tax.*

(4) *The service of such statement shall be **deemed to be service of notice on such person under sub-section (1),** subject to the **condition that the grounds relied upon** for such tax periods other than those covered under sub-section (1) are the same as are mentioned in the earlier notice.*

Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any willful-misstatement or suppression of fact –

Section 73.

(5) The person chargeable with tax may, **before service of notice** under subsection (1) or, as the case may be, the statement under sub-section (3), pay the amount of tax along with interest payable thereon under section 50 **on the basis of his own ascertainment of such tax or the tax as ascertained** by the proper officer and **inform the proper officer in writing of such payment.**

(6) The proper officer, on receipt of such information, shall **not serve any notice** under sub-section (1) or, as the case may be, the statement under sub-section (3), **in respect of the tax so paid or any penalty payable** under the provisions of this Act or the rules made thereunder.

(7) Where the proper officer is of the opinion that **the amount paid under sub-section (5) falls short of the amount actually payable**, he shall proceed to issue the notice as provided for in sub-section (1) **in respect of such amount which falls short of the amount actually payable.**

(8) Where any person chargeable with tax under sub-section (1) or sub-section (3) **pays the said tax along with interest payable** under section 50 **within thirty days of issue of show cause notice**, **no penalty shall be payable** and **all proceedings in respect of the said notice shall be deemed to be concluded.**

Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any willful-misstatement or suppression of fact –

Section 73.

(9) The proper officer shall, after considering the representation, if any, made by person chargeable with tax, **determine the amount of tax, interest and a penalty equivalent to ten per cent. of tax or ten thousand rupees, whichever is higher,** due from such person and issue an order.

(10) The proper officer shall issue the order under sub-section (9) **within three years from the due date for furnishing of annual return** for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within three years from the date of erroneous refund.

(11) Notwithstanding anything contained in sub-section (6) or sub-section (8), **penalty under sub-section (9) shall be payable where any amount of self-assessed tax or any amount collected as tax has not been paid within a period of thirty days from the due date of payment of such tax**

Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any willful-misstatement or suppression of fact –

Section 74.

(1) *Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised **by reason of fraud, or any wilful-misstatement or suppression of facts to evade tax**, he shall serve notice **on the person chargeable with tax** which has not been so paid or which has been so short paid or to whom the refund has **erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified** in the notice along with interest payable thereon under section 50 and a penalty equivalent to the tax specified in the notice.*

(2) *The **proper officer shall issue the notice** under sub-section (1) **at least six months prior to the time limit specified in subsection (10)** for issuance of order.*

((3) Where a notice has been issued for any period under sub-section (1), **the proper officer may serve a statement**, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub-section (1), on the person chargeable with tax.

(4) The service of statement under sub-section (3) shall be **deemed to be service of notice under sub-section (1) of section 73**, subject to the condition that **the grounds relied upon in the said statement**, except the ground of fraud, or any wilful-misstatement or suppression of facts to evade tax, **for periods other than those covered under subsection (1) are the same as are mentioned in the earlier notice.**

Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any willful-misstatement or suppression of fact –

Section 74.

(5) The person chargeable with tax may, before service of notice under sub-section (1), pay the amount of tax along with interest **payable under section 50 and a penalty equivalent to fifteen per cent. of such tax** on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment.

(6) **The proper officer, on receipt of such information, shall not serve any notice under sub-section (1), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder.**

(7) Where the proper officer is of the opinion that the amount paid under sub-section (5) **falls short of the amount actually payable**, he shall proceed to issue the notice as provided for in sub-section (1) **in respect of such amount which falls short of the amount actually payable.**

(8) Where any person chargeable with tax under sub-section (1) **pays the said tax along with interest payable under section 50 and a penalty equivalent to twenty-five per cent. of such tax within thirty days of issue of the notice**, all proceedings in respect of the said notice shall be deemed to be concluded.

(9) The proper officer shall, after considering the representation, if any, made by the person chargeable with tax, determine the amount of tax, interest and penalty due from such person and issue an order;

Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any willful-misstatement or suppression of fact –

Section 74.

(10) The proper officer **shall issue the order** under sub-section (9) within a period of five years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within five years from the date of erroneous refund.

(11) Where any person served with an order issued under sub-section (9) **pays the tax along with interest payable thereon under section 50 and a penalty equivalent to fifty per cent.** of such tax **within thirty days** of communication of the order, all proceedings in respect of the said notice shall be deemed to be concluded.

Explanation 1 .- For the purposes of section 73 and this section,-

(i) the expression "all proceedings in respect of the said notice" shall not include proceedings under section 132 ;

(ii) where the notice under the same proceedings is issued to the main person liable to pay tax and some other persons, and such proceedings against the main person have been concluded under section 73 or section 74 , the proceedings against all the persons liable to pay penalty under 1 [sections 122 and 125] are deemed to be concluded.

Explanation 2 .- For the purposes of this Act, the expression "suppression" shall mean non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules made thereunder, or failure to furnish any information on being asked for, in writing, by the proper officer. ;

General provisions relating to determination of tax – Section 75

(1) *Where the **service of notice or issuance of order is stayed by an order of a court or Appellate Tribunal**, the period of **such stay shall be excluded in computing the period** specified in sub-sections (2) and (10) of section 73 or sub-sections (2) and (10) of section 74 , as the case may be.*

(2) *Where any **Appellate Authority or Appellate Tribunal or court concludes that the notice issued under sub-section (1) of section 74 is not sustainable for the reason that the charges of fraud or any wilful-misstatement or suppression of facts to evade tax has not been established** against the person to whom the notice was issued, the proper **officer shall determine the tax payable by such person**, deeming as if the notice were issued under sub-section (1) of section 73.*

(3) *Where any order is required to be issued in pursuance of the direction of the Appellate Authority or Appellate Tribunal or a court, **such order shall be issued within two years** from the date of communication of the said direction.*

(4) ***An opportunity of hearing** shall be granted where a request is received in writing from the person chargeable with tax or penalty, or where any adverse decision is contemplated against such person.*

(5) *The proper officer shall, **if sufficient cause is shown by the person chargeable with tax**, grant time to the said person and adjourn the hearing for reasons to be recorded in writing:*

General Provisions relating to determination of Tax – Section 75

*Provided that no such adjournment shall be **granted for more than three times** to a person during the proceedings.*

*(6) The proper officer, in his order, **shall set out the relevant facts** and the basis of his decision.*

*(7) The amount of tax, interest and penalty demanded in the order **shall not be in excess of the amount specified in the notice** and no demand shall be confirmed on the grounds other than the grounds specified in the notice.*

*(8) Where the Appellate Authority or Appellate Tribunal or court modifies the amount of tax determined by the proper officer, **the amount of interest and penalty shall stand modified accordingly**, taking into account the amount of tax so modified.*

*(9) The interest on the tax short paid or not paid shall be payable **whether or not specified in the order determining the tax liability**. .*

*(10) The adjudication proceedings shall be deemed to be concluded, if the order is not **issued within three years as provided for in sub-section (10) of section 73 or within five years as provided for in sub-section (10) of section 74** .*

General Provisions relating to determination of Tax – Section 75

(11) *An issue on which the Appellate Authority or the Appellate Tribunal or the High Court has given its decision which is prejudicial to the interest of revenue in some other proceedings and an **appeal to the Appellate Tribunal or the High Court or the Supreme Court against such decision of the Appellate Authority or the Appellate Tribunal or the High Court is pending**, the period spent between the date of the decision of the Appellate Authority and that of the Appellate Tribunal or the date of decision of the Appellate Tribunal and that of the High Court or the date of the decision of the High Court and that of the Supreme Court shall be excluded in computing the period referred to in subsection (10) of section 73 or sub-section (10) of section 74 where proceedings are initiated by way of issue of a show cause notice under the said sections.*

(12) *Notwithstanding anything contained in section 73 or section 74, where any amount of self-assessed tax in accordance with a return furnished under section 39 remains unpaid, either wholly or partly, or any amount of interest payable on such tax remains unpaid, the same shall be recovered under the provisions of section 79 .*

Explanation *.-For the purposes of this sub-section, the expression "self-assessed tax" shall include the **tax payable in respect of details of outward supplies furnished under section 37 , but not included in the return furnished under section 39 .***

(13) *Where any penalty is imposed under section 73 or section 74 , **no penalty for the same act or omission shall be imposed on the same person under any other provision of this Act***

Notice and Order of Demand of amounts payable under the Act – Rule 142

(1) The proper officer shall serve, along with the

(a) Notice issued under section 52 or section 73 or section 74 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130, **a summary thereof electronically in FORM GST DRC-01,**

(b) statement under sub-section (3) of section 73 or sub-section (3) of section 74 , **a summary thereof electronically in FORM GST DRC-02,** specifying therein the details of the amount payable.

(1A) The proper officer may, before service of **Notice to the person chargeable with tax, interest and penalty**, under subsection (1) of Section 73 or sub-section (1) of Section 74 , as the case may be, communicate the details of any tax, interest and penalty as ascertained by the said officer, in **Part A of FORM GST DRC-01A;**

(2) Where, **before the service of Notice or statement**, the person chargeable with tax **makes payment of the tax and interest in accordance with the provisions of sub-section (5) of section 73** or, as the case may be, tax, interest and penalty in accordance with the provisions of **subsection (5) of section 74**, or where any person makes payment of tax, interest, penalty or any other amount due in accordance with the provisions of the Act whether on **his own ascertainment or, as communicated** by the proper officer under sub-rule (1A), he **shall inform the proper officer** of such payment in **FORM GST DRC-03** and the proper officer shall issue an **acknowledgement, accepting the payment made by the said person in FORM GST DRC-04.**

Notice and Order of Demand of amounts payable under the Act – Rule 142

(2A) Where the person referred to in sub-rule (1A) has **made partial payment of the amount communicated to him or desires to file any submissions against the proposed liability**, he may make such submission in **Part B of FORM GST DRC-01A**.

(3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or, as the case may be, tax, interest and penalty under sub-section (8) of section 74 **within thirty days of the service of a Notice** under sub-rule (1), or where the person concerned makes payment of the amount referred to in sub-section (1) of section 129 **within seven days of the notice** issued under sub-section (3) of Section 129 but **before the issuance of order** under the said sub-section (3), he shall intimate the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an order in **FORM GST DRC-05 concluding the proceedings** in respect of the said Notice.

(4) **The representation** referred to in sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 **or the reply to any Notice issued under any section whose summary has been uploaded electronically in FORM GST DRC-01** under sub-rule (1) shall be furnished in **FORM GST DRC-06**.

(5) **A summary of the order** issued under section 52 or section 62 or section 63 or section 64 or section 73 or section 74 or section 75 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 shall be **uploaded electronically in FORM GST DRC-07**, specifying therein the amount of tax, interest and penalty, as the case may be, payable by the person concerned;.

Notice and Order of Demand of amounts payable under the Act – Rule 142

(6) *The order referred to in sub-rule (5) shall be **treated as the Notice for recovery.***

(7) *Where a **rectification of the order has been passed** in accordance with the provisions of section 161 or where an order uploaded on the system has been withdrawn, a **summary of the rectification order** or of the **withdrawal order** shall be uploaded electronically by the proper officer in **FORM GST DRC-08.***

Recovery of Credit wrongly availed – Rule 121

*The amount credited under sub-rule (3) of rule 117 **may be verified and proceedings under section 73 or, as the case may be, section 74 shall be initiated** in respect of any credit wrongly availed, whether wholly or partly;*

Manner of calculating interest on delayed payment of tax – Rule 88B

(1) In case, where the supplies made during a tax period are declared by the registered person in the return for the said period and the said return is furnished after the due date in accordance with provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, the interest on tax payable in respect of such supplies shall be calculated on the portion of tax which is paid by debiting the electronic cash ledger, for the period of delay in filing the said return beyond the due date, at such rate as may be notified under sub-section (1) of section 50.

(2) In all other cases, where interest is payable in accordance with sub section (1) of section 50, the interest shall be calculated on the amount of tax which remains unpaid, for the period starting from the date on which such tax was due to be paid till the date such tax is paid, at such rate as may be notified under sub-section (1) of section 50.

(3) In case, where interest is payable on the amount of input tax credit wrongly availed and utilised in accordance with subsection (3) of section 50, the interest shall be calculated on the amount of input tax credit wrongly availed and utilised, for the period starting from the date of utilisation of such wrongly availed input tax credit till the date of reversal of such credit or payment of tax in respect of such amount, at such rate as may be notified under said sub-section (3) of section 50.

Manner of calculating interest on delayed payment of tax – Rule 88B

Explanation.-For the purposes of this sub-rule, -

(1) input tax credit wrongly availed shall be construed to have been utilised, when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, and the extent of such utilisation of input tax credit shall be the amount by which the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed.

(2) the date of utilisation of such input tax credit shall be taken to be, -

(a) the date, on which the return is due to be furnished under section 39 or the actual date of filing of the said return, whichever is earlier, if the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, on account of payment of tax through the said return; or


(b) the date of debit in the electronic credit ledger when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, in all other cases.

Recovery of Refund of unutilised Input Tax Credit or Integrated tax paid on export of goods where export proceeds not realised – Rule 96B


(1) Where any refund of unutilised **input tax credit on account of export of goods or of integrated tax paid on export of goods** has been paid to an applicant but the sale proceeds in respect of such export goods have not been realised, in full or in part, in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, **the person to whom the refund has been made shall deposit the amount so refunded, to the extent of non-realisation of sale proceeds, along with applicable interest within thirty days of the expiry of the said period or, as the case may be, the extended period, failing which the amount refunded shall be recovered** in accordance with the provisions of section 73 or 74 of the Act, as the case may be, as is applicable for recovery of erroneous refund, along with interest under section 50 :

Provided that where sale proceeds, or any part thereof, in respect of such export goods are not realised by the applicant within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), but the Reserve Bank of India writes off the requirement of realisation of sale proceeds on merits, the refund paid to the applicant shall not be recovered.

(2) Where the sale proceeds are realised by the applicant, in full or part, after the amount of refund has been recovered from him under sub-rule (1) and the applicant produces evidence about such realisation within a period of three months **from the date of realisation of sale proceeds, the amount so recovered shall be refunded by the proper officer, to the applicant to the extent of realisation of sale proceeds, provided the sale proceeds have been realised within such extended period as permitted by the Reserve Bank of India.**



Provisions related to Tax
Collected and not Paid to the
Government and Tax
wrongfully collected and paid
to the Government under
GST



Tax Collected but not paid to Government – Section 76

(1) Notwithstanding anything to the contrary contained in any order or direction of any Appellate Authority or Appellate Tribunal or court or in any other provisions of this Act or the rules made thereunder or any other law for the time being in force, **every person who has collected from any other person any amount as representing the tax under this Act, and has not paid the said amount to the Government, shall forthwith pay the said amount to the Government, irrespective of whether the supplies in respect of which such amount was collected are taxable or not.**

(2) Where any amount is required to be paid to the Government under sub-section (1), and which has not been so paid, the proper officer may serve on the person liable to pay such amount a notice requiring him to show cause as to why the said amount as specified in the notice, should not be paid by him to the Government **and why a penalty equivalent to the amount specified in the notice should not be imposed on him** under the provisions of this Act.

(3) The proper officer shall, after considering the representation, if any, made by the person on whom the notice is served under sub-section (2), **determine the amount due from such person and thereupon such person shall pay the amount so determined.**

Tax Collected but not paid to Government – Section 76

(4) The person referred to in sub-section (1) shall in addition to paying the amount referred to in sub-section (1) or sub-section (3) **also be liable to pay interest thereon at the rate specified under section 50** from the date such amount was collected by him to the date such amount is paid by him to the Government.

(5) **An opportunity of hearing** shall be granted where a request is received in writing from the person to whom the notice was issued to show cause.

(6) The proper officer shall issue an order **within one year from the date of issue** of the notice.

(7) Where the issuance of **order is stayed by an order of the court or Appellate Tribunal**, the period of such stay shall be excluded.

(8) The proper officer, in his order, **shall set out the relevant facts and the basis** of his decision.

(9) The amount paid to the Government under sub-section (1) or sub-section (3) shall **be adjusted against the tax payable**, if any, by the person in relation to the supplies referred to in sub-section (1).

(10) Where any **surplus is left after the adjustment** under sub-section (9), the amount of such surplus shall either be credited to the Fund or refunded to the person who has borne the incidence of such amount.

(11) The person **who has borne the incidence of the amount**, may apply for the refund of the same in accordance with the provisions of section 54.

Tax wrongfully collected and paid to Central Government or State Government – Section 77

(1) A registered person who has paid the Central tax and State tax or, as the case may be, the Central tax and the Union territory **tax on a transaction considered by him to be an intra-State supply, but which is subsequently held to be an inter-State supply**, shall be **refunded the amount of taxes so paid** in such manner and subject to such conditions as may be prescribed.

(2) A registered person who has paid integrated tax on a transaction considered by him to be an **inter-State supply, but which is subsequently held to be an intra-State supply**, shall **not be required to pay any interest on the amount of central tax and State tax** or, as the case may be, **the Central tax and the Union territory tax payable**.

Extract of Rule 89 – Application for refund of tax, interest, penalty, fees or any other amount

(1A) Any person, **claiming refund under section 77 of the Act** of any tax paid by him, in respect of a transaction considered by **him to be an intra-State supply, which is subsequently held to be an inter-State supply**, may, before the expiry of a **period of two years from the date of payment of the tax on the inter-State supply**, file an application electronically in **FORM GST RFD-01** through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that the said application may, **as regard to any payment of tax on inter-State supply** before coming into force of this sub-rule, be **filed before the expiry of a period of two years from the date on which this sub-rule comes into force;**

- Provisions related to recovery proceedings under GST

Initiation of Recovery Proceedings – Section 78

*Any amount payable by a taxable person in pursuance of an order passed under this Act shall be paid by such person **within a period of three months from the date of service of such order** failing which **recovery proceedings shall be initiated**:*

***Provided that where the proper officer** considers it expedient in the interest of revenue, he may, for reasons to be recorded in writing, require the said taxable person to make such payment within such period less than a period of three months as may be specified by him;*

Recovery of Tax – Section 79

(1) Where any amount payable by a person to the Government under any of the provisions of this Act or the rules made thereunder **is not paid**, the proper officer shall **proceed to recover the amount by one or more of the following modes, namely:-**

(a) the proper officer **may deduct or may require any other specified officer to deduct** the amount so **payable from any money owing to such person** which may be under the control of the proper officer or **such other specified officer**;

(b) the proper officer may recover or **may require any other specified officer to recover** the amount so payable **by detaining and selling any goods belonging to such person** which are under the control of the proper officer or such other specified officer;

(c) (i) the proper officer may, by a notice in writing, **require any other person from whom money is due or may become due** to such person or who holds or may subsequently hold money for or on account of such person, **to pay to the Government either forthwith upon the money becoming due** or being held, or within the time specified in the notice not being before the money becomes due or is held, so much of the money as is sufficient to pay the amount due from such person or the whole of the money **when it is equal to or less than that amount**;

(ii) every person to whom the notice is issued under sub-clause (i) **shall be bound to comply with such notice**, and in particular, where any such notice **is issued to a post office, banking company or an insurer**, it shall not be necessary to **produce any pass book, deposit receipt, policy or any other document for the purpose of any entry, endorsement or the like being made before payment is made**, notwithstanding any rule, practice or requirement to the contrary;

Recovery of Tax – Section 79

(iii) in case the person to whom a notice under sub-clause (i) has been issued, **fails to make the payment in pursuance thereof** to the Government, **he shall be deemed to be a defaulter** in respect of the amount specified in the notice and **all the consequences of this Act or the rules made thereunder** shall follow;

(iv) the officer issuing a notice under sub-clause (i) may, at any time, **amend or revoke such notice or extend the time for making any payment** in pursuance of the notice;

(v) any person making any payment in compliance with a notice issued under sub-clause (i) shall **be deemed to have made the payment under the authority of the person in default and such payment** being credited to the Government shall be deemed to constitute a good and sufficient discharge of the liability of such person to the person in default to the extent of the amount specified in the receipt;

(vi) any person discharging any liability to the person in default after service on him of the notice issued under sub-clause (i) shall be **personally liable to the Government to the extent of the liability discharged or to the extent of the liability of the person in default** for tax, interest and penalty, whichever is less;

(vii) where a person on whom a notice is served under sub-clause (i) proves **to the satisfaction of the officer issuing the notice** that the money demanded or any part thereof was not due to the person in default or that **he did not hold any money for or on account of the person in default**, at the time the notice was served on him, nor is the money demanded or any part thereof, likely to become due to the said person or be held for or on account of such person, nothing contained in this section shall be deemed to require the person on whom the notice has been served to pay to the Government any such money or part thereof;

Recovery of Tax – Section 79

(d) the proper officer may, in accordance with the rules to be made in this behalf, **distrain any movable or immovable property belonging to or under the control of such person, and detain the same until the amount payable is paid;** and in case, any part of the said amount payable or of the cost of the distress or keeping of the property, remains unpaid for a period of thirty days next after any such distress, may cause the said property to be sold and with the proceeds of such sale, may satisfy the amount payable and the costs including cost of sale remaining unpaid and shall render the surplus amount, if any, to such person;

(e) the proper officer **may prepare a certificate signed by him specifying the amount due from** such person and send it to the Collector of the district in which such person owns any property or resides or carries on his business or to any officer authorised by the Government and the said Collector or the said officer, on receipt of such certificate, shall proceed to recover from such person the amount specified thereunder as if it were an arrear of land revenue;

(f) Notwithstanding anything contained in the **Code of Criminal Procedure, 1973**, the proper officer may **file an application to the appropriate Magistrate and such Magistrate shall proceed to recover from such person the amount specified thereunder as if it were a fine imposed by him.**

Recovery of Tax – Section 79

(2) Where the terms of **any bond or other instrument executed under this Act** or any rules or regulations made thereunder provide that any amount due under such instrument may be **recovered in the manner laid down in sub-section (1)**, the amount may, without prejudice to any other mode of recovery, be recovered in accordance with the provisions of that sub-section.

(3) Where any amount of tax, interest or penalty is payable by a person to the Government under any of the provisions of this Act or the rules made thereunder and which remains unpaid, the proper officer of State tax or Union territory tax, during the course of recovery of said tax arrears, **may recover the amount from the said person as if it were an arrear of State tax or Union territory tax** and credit the amount so recovered to the account of the Government.

(4) Where the amount recovered under sub-section (3) is less than the amount due to the Central Government and State Government, **the amount to be credited to the account of the respective Governments** shall be in proportion to the amount due to each such Government.

Explanation - For the purposes of this section, the **word person shall include distinct persons as referred to in sub-section (4) or, as the case may be, sub-section (5) of section 25** .

Recovery by deduction from money owed – Rule 143

*Where any amount payable by a person (hereafter referred to in this rule as "**the defaulter**") to the Government under any of the provisions of the Act or the rules made thereunder **is not paid**, the proper officer may require, in **FORM GST-DRC-09**, a **specified officer** to **deduct the amount from any money owing to such defaulter** in accordance with the provisions of clause (a) of sub-section (1) of section 79.*

***Explanation** - For the purposes of this rule, "**specified officer**" shall mean any officer of **the Central Government or a State Government or the Government of a Union territory or a local authority**, or of a **Board or Corporation or a company owned or controlled, wholly or partly, by the Central Government or a State Government or the Government of a Union territory or a local authority**.*

Recovery by deduction from money owed – Rule 144

(1) Where any amount **due from a defaulter** is to be recovered by **selling goods belonging to such person** in accordance with the provisions of **clause (b) of sub-section (1) of section 79**, the proper officer **shall prepare an inventory and estimate the market value of such goods and proceed to sell only so much of the goods** as may be required for recovering the amount payable along with the **administrative expenditure incurred on the recovery process**.

(2) The said goods **shall be sold through a process of auction, including e-auction**, for which a **Notice shall be issued in FORM GST DRC-10** clearly indicating the **goods to be sold and the purpose of sale**.

(3) The **last day for submission** of bid or the date of auction shall not be **earlier than fifteen days** from the date of issue of the Notice referred to in sub-rule (2):

Provided that where the **goods are of perishable or hazardous nature** or where the **expenses of keeping them in custody** are likely to **exceed their value**, the proper officer may **sell them forthwith**.

(4) The proper officer may **specify the amount of pre-bid deposit** to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may **be returned to the unsuccessful bidders, forfeited in case the successful bidder fails to make the payment** of the full amount, as the case may be.

Recovery by deduction from money owed – Rule 144

(5) The proper officer shall issue a **Notice to the successful bidder in FORM GST DRC-11** requiring him to make the payment **within a period of fifteen days** from the date of auction. On **payment of the full bid amount**, the proper officer shall **transfer the possession of the said goods** to the **successful bidder** and issue a **certificate in FORM GST DRC-12**.

(6) Where **the defaulter pays the amount under recovery**, including **any expenses incurred on the process** of recovery, before the **issue of the Notice** under sub-rule (2), the proper officer shall cancel the process of auction and release the goods.

(7) The proper officer **shall cancel the process and proceed for re-auction** where **no bid is received** or **the auction is considered to be non-competitive** due to **lack of adequate participation** or **due to low bids**.

Recovery from a third person – Rule 145

(1) *The proper officer may serve upon a person referred to in clause (c) of sub-section (1) of section 79 (**hereafter referred to in this rule as "the third person"**), a Notice in **FORM GST DRC-13** directing him to deposit the amount specified in the Notice.*

(2) *Where **the third person makes the payment** of the amount specified in the Notice issued under sub-rule (1), the proper officer shall issue a certificate in **FORM GSTDRC-14** to the third person* clearly indicating the details of the liability so discharged.

Rule 155: Recovery through land revenue authority; **Rule 156:** Recovery through Court

Rule 155:

Where an amount is to be recovered in accordance with the provisions of clause (e) of sub-section (1) of section 79 , the proper officer shall send a certificate to the Collector or Deputy Commissioner of the district or any other officer authorised in this behalf in FORM GST DRC-18 to recover from the person concerned, the amount specified in the certificate as if it were an arrear of land revenue;

Rule 156

Where an amount is to be recovered as if it were a fine imposed under the Code of Criminal Procedure, 1973, the proper officer shall make an application before the appropriate Magistrate in accordance with the provisions of clause (f) of sub-section (1) of section 79 in FORM GST DRC- 19 to recover from the person concerned, the amount specified thereunder as if it were a fine imposed by him

Section 80: Payment of
taxes and other amounts in
instalments;

On an application filed by a taxable person, the Commissioner may, for reasons to be recorded in writing, extend the time for payment or allow payment of any amount due under this Act, other than the amount due as per the liability self-assessed in any return, by such person in monthly instalments not exceeding twenty four, subject to payment of interest under section 50 and subject to such conditions and limitations as may be prescribed;

Provided that where there is default in payment of any one instalment on its due date, the whole outstanding balance payable on such date shall become due and payable forthwith and shall, without any further notice being served on the person, be liable for recovery.

Rule 158: Payment of tax and other amounts in instalments;

(1) On an application **filed electronically by a taxable person, in FORM GST DRC- 20, seeking extension of time for the payment of taxes or any amount due under the Act or for allowing payment of such taxes or amount in instalments** in accordance with the provisions of section 80 , the Commissioner shall **call for a report from the jurisdictional officer about the financial ability of the taxable person to pay the said amount.**

(2) Upon consideration of the request of the taxable person and the report of the jurisdictional officer, the Commissioner **may issue an order in FORM GST DRC- 21 allowing the taxable person further time to make payment and/or to pay the amount in such monthly instalments, not exceeding twenty-four, as he may deem fit.**

(3) The facility referred to in sub-rule (2) shall not be allowed where-

(a) the taxable person has **already defaulted on the payment of any amount under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017, for which the recovery process is on;**

(b) the taxable person **has not been allowed to make payment in instalments in the preceding financial year under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017;**

(c) the **amount for which instalment facility is sought is less than twenty-five thousand rupees;**

Section 81: Transfer of property to be void in certain cases;

Section 82: Tax to be first charge on property;

Section 83: Provisional attachment to protect revenue in certain cases

Section 81: *Where a person, after any amount has become due from him, creates a charge on or parts with the property belonging to him or in his possession by way of sale, mortgage, exchange, or any other mode of transfer whatsoever of any of his properties in favour of any other person with the intention of defrauding the Government revenue, such charge or transfer shall be void as against any claim in respect of any tax or any other sum payable by the said person:*

Provided that, such charge or transfer shall not be void if it is made for adequate consideration, in good faith and without notice of the pendency of such proceedings under this Act or without notice of such tax or other sum payable by the said person, or with the previous permission of the proper officer.

Section 82: *Notwithstanding anything to the contrary contained in any law for the time being in force, save as otherwise provided in the Insolvency and Bankruptcy Code, 2016, any amount payable by a taxable person or any other person on account of tax, interest or penalty which he is liable to pay to the Government shall be a first charge on the property of such taxable person or such person.*

Section 83: (1) *Where, after the initiation of any proceeding under Chapter XII, Chapter XIV or Chapter XV, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue it is necessary so to do, he may, by order in writing, attach provisionally, any property, including bank account, belonging to the taxable person or any person specified in sub-section (1A) of section 122, in such manner as may be prescribed.*

(2) *Every such provisional attachment shall cease to have effect after the expiry of a period of one year from the date of the order made under sub-section (1)*

Continuation and validation of certain recovery proceedings –

Section 84

Where any notice of demand in respect of any tax, penalty, interest or any other amount payable under this Act, (hereafter in this section referred to as "**Government dues**"), is served upon **any taxable person or any other person and any appeal or revision application is filed or any other proceedings is initiated** in respect of such Government dues, then-

(a) where such **Government dues are enhanced** in such **appeal, revision or other proceedings**, the Commissioner shall serve upon **the taxable person or any other person another notice of demand** in respect of the amount by which such Government dues are enhanced and **any recovery proceedings** in relation to such Government dues as are covered by the notice of demand served upon him before the disposal of **such appeal, revision or other proceedings** may, without the service of any fresh notice of demand, be continued from the stage at which **such proceedings stood immediately** before such disposal;

(b) where such Government dues are **reduced in such appeal, revision or in other proceedings**-

(i) **it shall not be necessary for the Commissioner to serve upon the taxable person a fresh notice of demand;**

(ii) the Commissioner shall **give intimation of such reduction to him and to the appropriate authority** with whom **recovery proceedings** is pending;

(iii) **any recovery proceedings initiated** on the basis of the demand served upon him prior to the disposal of such appeal, revision or other proceedings may be continued in relation to the amount so reduced from the stage at which **such proceedings stood immediately** before such disposal.

Rule 159:
Provisional
attachment of
property;

Rule 161:
Continuation of
certain recovery
proceedings

Rule 159. (1) *Where the Commissioner decides to attach any property, including bank account in accordance with the provisions of section 83 , he shall pass an order in FORM GST DRC-22 to that effect mentioning therein, the details of property which is attached.*

(2) *The Commissioner shall send a copy of the order of attachment in FORM GST DRC-22 to the concerned Revenue Authority or Transport Authority or any such Authority to place encumbrance on the said movable or immovable property, which shall be removed only on the written instructions from the Commissioner to that effect.*

(3) *Where the property attached is of perishable or hazardous nature, and if the person, whose property has been attached pays an amount equivalent to the market price of such property or the amount that is or may become payable by such person, whichever is lower, then such property shall be released forthwith, by an order in FORM GST DRC-23 , on proof of payment.*

(4) *Where such person fails to pay the amount referred to in sub-rule (3) in respect of the said property of perishable or hazardous nature, the Commissioner may dispose of such property and the amount realized thereby shall be adjusted against the tax, interest, penalty, fee or any other amount payable such person.*

Rule 159:
Provisional
attachment of
property;

Rule 161:
Continuation of
certain recovery
proceedings

(5) Any person whose property is attached may file **an objection in FORM GST DRC-22A** to the effect that the **property attached was or is not liable to attachment**, and the Commissioner may, **after affording an opportunity of being heard** to the person filing the objection, **release the said property by an order in FORM GST DRC- 23.**

(6) The Commissioner may, **upon being satisfied that the property was**, or is no **longer liable for attachment**, release such property by **issuing an order in FORM GST DRC- 23.**

Rule 161. The order for the reduction or enhancement of any demand under section 84 shall be issued in FORM GST DRC- 25.

Provisions related to Compounding of offences under GST

Compounding of offences – Section 138

(1) Any offence under this Act may, either before or after the institution of prosecution, be compounded by the Commissioner on payment, by the person accused of the offence, to the Central Government or the State Government, as the case be, of such compounding amount in such manner as may be prescribed :

Provided that nothing contained in this section shall apply to-

(a) a person who has been allowed to compound once in respect of any of the offences specified in clauses (a) to (f) of sub-section (1) of section 132 and the offences specified in clause (l) which are relatable to offences specified in clauses (a) to (f) of the said sub-section;

(b) a person who has been allowed to compound once in respect of any offence, other than those in clause (a), under this Act or under the provisions of any State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act or the Integrated Goods and Services Tax Act in respect of supplies of value exceeding one crore rupees;

(c) a person who has been accused of committing an offence under this Act which is also an offence under any other law for the time being in force;

(d) a person who has been convicted for an offence under this Act by a court;

(e) a person who has been accused of committing an offence specified in clause (g) or clause (j) or clause (k) of subsection (1) of section 132 ; and

(f) any other class of persons or offences as may be prescribed:

Compounding of offences – Section 138

*Provided further that any compounding allowed under the provisions of this section **shall not affect the proceedings, if any, instituted under any other law:***

*Provided also that **compounding shall be allowed only after making payment of tax, interest and penalty involved in such offences.***

*(2) **The amount for compounding of offences under this section shall be such as may be prescribed , subject to the minimum amount not being less than ten thousand rupees or fifty per cent. of the tax involved, whichever is higher, and the maximum amount not being less than thirty thousand rupees or one hundred and fifty per cent. of the tax, whichever is higher.***

*(3) **On payment of such compounding amount as may be determined by the Commissioner, no further proceedings shall be initiated under this Act against the accused person in respect of the same offence and any criminal proceedings, if already initiated in respect of the said offence, shall stand abated.***

Procedure for compounding of offences – Rule 162

(1) An applicant may, either before or after the institution of prosecution, make an application under sub-section (1) of **section 138 in FORM GST CPD-01 to the Commissioner for compounding of an offence.**

(2) On receipt of the application, the Commissioner shall **call for a report from the concerned officer** with reference to the particulars furnished in the application, or any other information, which may be considered relevant for the examination of such application.

(3) The Commissioner, after taking into account the contents of the said application, **may, by order in FORM GST CPD-02**, on being satisfied that the **applicant has co-operated in the proceedings before him and has made full and true disclosure of facts** relating to the case, allow the **application indicating the compounding amount and grant him immunity from prosecution or reject such application within ninety days of the receipt of the application.**

(4) The application shall not be decided under sub-rule (3) without **affording an opportunity of being heard** to the applicant and recording the grounds of such rejection.

(5) The application shall not be **allowed unless the tax, interest and penalty liable to be paid** have been paid in the case for which the application has been made.

Procedure for compounding of offences – Rule 162

(6) The applicant shall, **within a period of thirty days** from the date of the receipt of the order under sub-rule (3), **pay the compounding amount as ordered by the Commissioner** and shall furnish the proof of such payment to him.

(7) In case the **applicant fails to pay the compounding amount** within the time specified in sub-rule (6), the order made under subrule (3) shall be vitiated and be void.

(8) Immunity granted to a person under sub-rule (3) may, at any time, be **withdrawn by the Commissioner**, if he is satisfied that such person had, in the **course of the compounding proceedings, concealed any material particulars** or had given false evidence. **Thereupon such person may be tried for the offence with respect to which immunity** was granted or for any other offence that appears to have been committed by him **in connection with the compounding proceedings** and the provisions the Act shall apply as if No such immunity had been granted.

**Thanks for your Attention!!!
Any Questions????**

Every next level of your life
will demand a different
version of you.